

Stock Code: 3149



正達國際光電股份有限公司
G-Tech Optoelectronics Corp.

2023 Annual General Meeting

Meeting Handbook

Date and Time: 9 a.m., June 21, 2023
Location: No. 99, Zhongxing Rd., Neighborhood 29, Zhongping Vil., Tongluo
Township, Miaoli County
(2F Conference Room of the Company)

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G-TECH Optoelectronics Corporation

2023 Annual General Meeting Agenda

Date and Time: 9 a.m., Wednesday, June 21, 2023

Location: No. 99, Zhongxing Rd., Neighborhood 29, Zhongping Vil., Tongluo Township, Miaoli County (2F Conference Room of the Company)

Meeting Type: Physical Shareholders Meeting

- One. Call Meeting to Order
- Two. Chairperson's Remarks
- Three. Report Items
 - I. 2022 Business Report
 - II. 2022 Audit Committee's Review Report.
 - III. 2022 Sound Operation Plan Implementation Report
 - IV. Report on the Company not continuing to execute the common shares private placement approved by the 2022 annual general meeting.
- Four. Ratification Items
 - I. Adoption of the 2022 Business Report and Financial Statements of the Company.
 - II. Adoption of the 2022 proposal for deficit compensation of the Company.
- Five. Discussions and Elections
 - I. Proposal to amend some articles of the Company's "Articles of Incorporation."
 - II. Proposal to amend part of articles of the Company's "Shareholders Meeting Procedure Rules".
 - III. Proposal for the Company's capital reduction and deficit compensation.
 - IV. Proposal by the Company to issue new shares for cash capital increase.
 - V. Proposal for the Company's execution of private placement of common shares.
 - VI. Proposal to reelect the Company's directors.
 - VII. Proposal to lift the Company's non-competition restriction for new directors and their representatives.
- Six. Extraordinary Motions
- Seven. Meeting Adjourned

Report Items

Agenda 1

Agenda: 2022 Business Report submitted for review.

Explanation:

- I. Explanation: Please refer to Attachment 1 on pages 17 to 19 for the 2022 Business Report.
- II. The Company's accumulated deficit was \$1,440,223 thousand at the end of 2022, which exceeded one-half of the paid-in capital of \$2,243,296 thousand. In accordance with Article 211 of the Company Act, this matter is hence submitted to be reported to the meeting.

Agenda 2

Agenda: 2022 Audit Committee's Review Report submitted for review.

Explanation: Please refer to Attachment 2 on page 20 for the Audit Committee's Review Report.

Agenda 3

Agenda: 2022 Sound Operation Plan Implementation Report submitted for review.

Explanation: The Company's 2022 cash capital increase and new share issuance declaration was handled according to the letter Jin-Guan-Zheng-Fa-Zi No. 1100379092 dated January 26, 2022. Please refer to the Sound Operation Plan Implementation Report [Attachment III; page 21 - 22].

Proposal 4

Agenda: Report on the Company to not continuing to execute the common shares private placement approved by the 2022 annual general meeting submitted for review.

Explanation:

The execution of the private placement for the issuance of common shares of the Company has been approved by the 2022 annual general meeting. Since the execution deadline is due soon, the plan for the execution of private placement is not to be further carried out in the remaining period before the deadline.

Ratification Items

Agenda 1 (Proposed by the Board of Directors)

Agenda: 2022 Business Report and Financial Statements of the Company, proposed for ratification.

Explanation:

- I. The Company's 2022 Financial Statements have been approved by the audit committee and board of directors and have been duly audited by CPA Kwo-Yang Tzeng and CPA Shih-Chin Chih of KPMG Taiwan with the issuance of an unqualified opinion report.
- II. Please refer to Attachment 1, Attachment 2 and Attachment 4 on pages 17 to 20 and pages 23 to 43 for the Business Report and related statements referred to in the preceding paragraph.

Resolution:

Agenda 2 (Proposed by the Board of Directors)

Agenda: 2022 proposal for deficit compensation of the Company, proposed for ratification.

Explanation:

The 2022 Deficit Compensation Statement is as follows:

G-TECH Optoelectronics Corporation
2022 Deficit Compensation Statement

Unit: NT\$

Item	Amount	
Deficit to be compensated at the beginning of the period		(1,124,629,833)
Add: Net loss of current year	(315,593,541)	
Deficit to be compensated of the current period		(1,440,223,374)
Add: Capital surplus		
Share premium	176,123,944	
Lapsed stock option	791,976	
Deficit yet to be compensated		(1,263,307,454)

Responsible Person

Managerial Officer

Accounting Manager

Resolution:

Discussions and Elections

Agenda 1 (Proposed by the Board of Directors)

Agenda: Proposal to amend some articles of the Company's "Articles of Incorporation.

Explanation:

- I. According to the amendment to Subclause 1, Clause 2, Article 172 of the Company Act, it is expressly specified in the Articles of Incorporation that the shareholders' meetings shall be held by video conferences or other methods announced by central competent authorities. Article 8 of the Articles of Incorporation is intended to be amended.
- II. For a comparison of the Articles before and after amendment, please refer to [Attachment V, Page 44]

Resolution:

Agenda 2 (Proposed by the Board of Directors)

Agenda: Proposal to amend part of articles of the Company's "Shareholders Meeting Procedure Rules".

Explanation:

- I. According to the amendment to the Articles of Incorporation, it is expressly specified in the Articles of Incorporation that the shareholders' meetings shall be held by video conferences or other methods announced by central competent authorities. Certain clauses of the "Rules of Procedure for Shareholders' Meetings" are intended to be amended.
- II. For a comparison of the Articles before and after amendment, please refer to [Attachment 6; Page 45 - 53]

Resolution:

Agenda 3 (Proposed by the Board of Directors)

Agenda: Proposal for the Company's capital reduction and deficit compensation, submitted for discussion.

Explanation:

- I. The Company's paid-in capital is NT\$2,241,856,040 (calculated based on the alternation registration completed on the date of board of directors' meeting on May 5, 2023), divided into 224,185,604 shares, at a par value of NT\$10 per share. To improve the financial structure, it is proposed to execute capital reduction at an amount of NT\$800,000,000 for deficit compensation, and to cancel 80,000,000 shares of the issued shares, at a capital reduction ratio of 35.684717739%. The paid-up capital after the capital reduction is NT\$1,441,856,040.
- II. After this proposal is approved by the shareholders' meeting and reported to the competent authority for approval, for the shares held by the shareholders indicated in the shareholders' roster on the base date for the capital reduction and share exchange, 356.84717739 shares are reduced per thousand shares (i.e., 643.15282261 shares are exchanged per thousand shares). For the fractional share less than one share after the capital reduction, shareholders may apply for the fractional share combination into whole share with the Company's stock affairs agency from the period of five days before the book closure date of capital reduction and share exchange to one day before the book closure date. For any fractional share not yet combined or combined but still less than whole share, it is calculated to the integer dollar only (value less than the integer dollar is truncated), and the fractional share capital deducted according to the face value will be used as the transfer handling charge. For the insufficient part of the total shares reduced, the Chairman is authorized to contact specific personnel for subscription at the face value.
- III. For the capital reduction base date and the capital reduction with share exchange base date of the present capital reduction executed, in case of any change to the share capital of the Company, or due to regulatory change or review request made by the competent authority or other relevant unspecified matters, such that the capital reduction ratio is changed and requires adjustment, the general shareholders' meeting is proposed to authorize the Chairman to handle such matters with full discretion according to the Company Act or other relevant laws and regulations.
- IV. For the present capital reduction with issuance of new shares, the rights and obligations of such shares are the same as the ones of the issued common shares.

Resolution:

Agenda 4 (Proposed by the Board of Directors)

Agenda: Proposal by the Company to issue new shares for cash capital increase.

Explanation:

The Company intends to carry out a capital-raising program in the capital market as the actual capital requirements may justify within the upcoming year in a plan to issue not beyond the maximum limit of 20,000,000 shares. It is proposed that the shareholders' meeting would authorize the Board of Directors to carry out a domestic capital increase through cash injection in line with the capital need of the Company to issue new shares, with the contents as enumerated below:

- I. Pursuant to Article 28-1 of the Securities and Exchange Act, regarding the sales method for the portion of the shares requiring public offering, the Board of Directors is authorized to adopt the book building method, and the percentage of new shares for public offering shall be handled in accordance with the following method:
 - (I) For the total amount of new shares issued, 10% to 15% of such new shares is to be subtracted from the total and reserved according to the provisions of Article 267 of the Company Act, and the remaining balance is submitted to the shareholder meeting for approval on the waiver of the right to subscribe new shares. Following this, the appointed underwriter is to deduct and reserve the portion for self-subscription in order to perform a public offering on the entire amount according to the provisions of Article 28-1 of the Securities and Exchange Act via the book building method. If there is any deficiency in the employees' subscription or waiver of subscription of the Company, the Chairperson of the Board is authorized to arrange specific persons to perform subscription at the issue price.
 - (II) The price of the present issuance shall be fixed based on the provisions promulgated by the competent authority(ies). For the substantial offering price, upon completion of the round purchase period, the Board of Directors shall be authorized with plenipotentiary power to negotiate with the sponsoring underwriter with reference to the substantial purchase condition, status in the market of issuance to jointly determine the prices to be submitted

to the competent authority before issuance.

- (III) The Board of Directors shall be authorized with plenipotentiary power to take charge of relevant issues regarding the aforementioned underwriting method.
- II. The key contents in the present plan of capital increase through the present cash injection include notably method of underwriting, price of issuance, number of shares to be substantially issued, terms of issuance, items of the plans, the amount to be raised, scheduled progress, the benefits likely to be yielded and all sorts of issues linked up with the present capital increase through cash injection. In case of a need for amendment in the future in response to approval by the competent authority and based on evaluation of the business operation or a need incurred by objective circumstances, the Board of Directors shall be authorized with plenipotentiary power to act as appropriate.
- III. The present capital increase through cash injection shall be issued after being approved by the competent authority. The Board of Directors is authorized with plenipotentiary power to fix the base day of subscription, duration for payment and base date of capital increase and such issues linked up with the issuance of new shares.
- IV. The rights and obligations for the present issuance of new shares are the same as those of the original shares, and no physical share issuance is to be performed.

Resolution:

Agenda 5 (Proposed by the Board of Directors)

Agenda: Proposal for the Company's execution of private placement of common shares, proposed for discussion.

Explanation:

- I. Based on the consideration of sufficient working capital, repayment of bank loans and the timeliness, feasibility and cost of issuance of the Company, it is proposed that at the appropriate time and in accordance

with Article 43-6 of the Company Act, the private placement method is to be adopted to execute the issuance of common shares for cash capital increase. It is proposed to the shareholder meeting to authorize the Board of Directors to execute three installments in one year starting from the date of resolution on the private placement proposal resolution by the shareholder meeting.

II. Relevant information on the issuance of new shares for the cash capital increase via private placement of common shares is as follows:

(I) Issuance Criteria

1. Private placement shares type: Common shares.
2. Number of shares of private placement: No more than 20,000,000 shares.
3. Par value per share: NT\$10 per share.
4. Total private placement amount: The Board of Directors is authorized to determine the total amount based on the actual execution status.

(II) Basis and Rational for Determination of Private Placement Price

1. The price determination of the common shares of the present private placement shall not be lower than 80% of the higher price of the prices calculated based on the standards described in the following two paragraphs on the price determination date of the Company:

- (1) The simple average closing price of the common shares of the Company either 1, 3 or 5 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends or capital reduction; or
- (2) The simple average closing price of the common shares of the Company 30 business days before the price determination date, after adjustment for any distribution of stock dividends, cash dividends, or capital reduction.

However, the actual pricing date and the actual issue price depending on the circumstances of the specific person, and the board of directors shall be authorized to set them in the manner

described above.

2. For the determination of the actual issue price of the common shares of the present private placement, the operation status, future outlook, restriction on the freedom of transfer of such shares and the most recent stock price condition of the Company are to be considered, as well as the provisions of the “Directions for Public Companies Conducting Private Placements of Securities” and the provisions of current laws and regulations; consequently, the determination of the price shall have a certain rationality.

(III) Specific Persons Selection Method:

1. The subjects for the present private placement of common shares are limited to the specific persons specified in Article 43-6 of the Securities and Exchange Act and prescribed in Financial Supervisory Commission’s (2002) Tai-Cai-Zheng-Yi-Zi No. 0910003455 Decree dated June 13, 2002, and presently no places have been arranged.
2. The lists of the insiders or related parties to participate in the private placement, method of choice and objectives, and relationship between the responsive subscribers and the Company.

Subscribers	Selection Method and Purpose	Relationship with the Company
Chung, Jung-Hua	With extensive understanding on the business of the Company	Relative of first degree of kinship of the Chairman
Chung Kuo, Fong-Mei	With extensive understanding on the business of the Company	Relative of first degree of kinship of the Chairman
Chung, Chih-Ming	With extensive understanding on the business of the Company	Chairman
Yeh, Ching-Lan	With extensive understanding on the business of the Company	Spouse of the Chairman
Lai, Hsiu-Chi	With extensive understanding on the business of the Company	Relative of second degree of kinship of the Chairman
Chung, Yu-Hsin	With extensive understanding on the business of the Company	Relative of first degree of kinship of the Chairman
Chung, Li-Hsin	With extensive understanding on the business of the Company	Relative of first degree of kinship of the Chairman
Wang, Kuo-Hung	With extensive understanding on the business of the Company	Director of the Company
Hsiao, Jen-Liang	With extensive understanding on the business of the Company	Director of the Company
Chiu, Huo-Sheng	With extensive understanding on the business of the Company	Vice President of the Company

Subscribers	Selection Method and Purpose	Relationship with the Company
Wang, Yao-Chang	With extensive understanding on the business of the Company	Vice President of the Company
Hsu, Hsien-Yi	With extensive understanding on the business of the Company	Assistant Vice President of the Company
Huang, Yung-Cheng	With extensive understanding on the business of the Company	Assistant Vice President of the Company
Wu, Tai-Chiu	With extensive understanding on the business of the Company	Financial Officer of the Company
Tsai, Tsung-Tien	With extensive understanding on the business of the Company	R&D Supervisor of the Company
Lin, Hsing-Chiao	With extensive understanding on the business of the Company	Assistant Vice President of the Company
Wang, Ju-Wen	With extensive understanding on the business of the Company	Assistant Vice President of the Company

(IV) Reasons of Necessity for Execution of Private Placement

1. Reasons for not adopting public offering method: Based on the consideration of the timeliness, feasibility and issuance cost for the raising of capital and the consideration of the restriction on the freedom of transfer of private placement securities in three years, to ensure the long-term equity relationship between the Company and the placees, the public offering method is not to be adopted but the private placement method is to be adopted for the issuance.
2. Limit of Private Placement: Within the limit of 20,000,000 shares, three installments are to be performed in one year starting from the resolution date of the shareholder meeting.
3. Purpose of capital raised through private placement of each installment and expected benefit to be achieved:
The capital raised through the three installments will be used to increase the working capital and to repay bank loans. The benefits expected to be generated are the strengthening of the financial structure and the saving of interest expenditures, etc., which will have a positive impact on the shareholders' equity.

(V) Rights and Obligations for Present Private Placement of Common Shares

1. For the common shares of the present private placement and subsequent distribution, the rights and obligations thereof are the same as those of the common shares already issued by the

Company. However, according to the regulations, the common shares of the present private placement and subsequent distribution, unless in compliance with the provisions of Article 43-8 of the Securities and Exchange Act, such common shares shall not be resold within three years from the delivery date of the common shares of the present private placement.

2. For the common shares of the present private placement and the common shares subsequently distributed, after the period of three years from the delivery date of the common shares of the present private placement, it is proposed to authorize the Board of Directors to file an application and obtain an approval letter complying with the listing standards with TWSE in accordance with the relevant provisions of the “Regulations Governing the Offering and Issuance of Securities by Securities Issuers” and the “Taiwan Stock Exchange Corporation Rules Governing Review of Securities Listings”, followed by reporting to the Financial Supervisory Commission for retroactive review of public issuance. In addition, such common shares are to be delivered by book-entry transfer in scripless form for the application of listing and trading.

(VI) The independent directors held no dissenting or qualified opinions.

(VII) One year before the private placement as resolved by the Board of Directors and within one year calculated from the date on which the negotiable securities are delivered for private placement, if any matters which will cause such material changes will occur: The Company evaluates and selects the places on the premise that the management rights are not subject to material changes.

III. Toward the present capital increase through cash injection in the wake of private placement to issue new shares, it is proposed that the Board of Directors is entitled to, as the actual circumstances of capital raising may justify, carry out in three (3) installments within one year starting from the date when the decision is resolved in the shareholders’ meeting disregarding whether the share money is raised in full. The Board of

Directors is authorized to resolve a decision. Where the initial plan proves feasible, it is deemed that the capital money in the capital increase through cash injection in private placement to issue new shares is deemed to have been raised in full. The raising of the fund for capital increase through cash injection to issue new shares through private placement is deemed to have been satisfactorily completed.

- IV. The Board of Directors is authorized to decide the price determination date, the actual issue price and the capital increase base date for the issuance of new shares for the cash capital increase of the present private placement.
- V. Regarding the issuance of new shares for the cash capital increase of the present private placement, the Board of Directors is authorized to handle the issue price, issuance criteria, plan items, and other relevant matters such as changes to laws and regulations, opinions of the competent authority or changes in the market condition, etc., with full discretion.

Resolution:

Agenda 6 (Proposed by the Board of Directors)

Agenda: Proposal to reelect the Company's directors.

Explanation:

- I. The term of office of the Company's current directors expired on June 17, 2023, and according to Article 195 of the Company Act, the current directors should continue performing their duties until the new directors take office.
- II. Pursuant to the Articles of Incorporation, complete reelection shall be performed at the general shareholders' meeting of this year, and 7 directors (including 4 independent directors) shall be elected, whose term of office shall be 3 years, extending from June 21, 2023 to June 20, 2026. In all cases, a candidate nomination system shall be adopted. The directors shall be elected and appointed by the Board of Directors from the list of candidates of directors and independent directors.

- III. The list of candidates of directors (including independent directors) was approved as resolved by the Board of Directors on May 5, 2023. Please refer to [Attachment IX, Page 54-56,].

Voting Results:

Agenda 7 (Proposed by the Board of Directors)

Agenda: Proposal to lift the Company's non-competition restriction for new directors and their representatives.

Explanation:

- I. In consideration that the Company's business scope is expanded year by year and the newly appointed directors of the Company and their representatives might invest in or manage other companies of which the business scope is identical or similar to that of the Company, it is unnecessary to restrict them, only because their participation in management is beneficial to diversify and the internationalized development of the Company.
- II. A request is intended to be made to this general shareholders' meeting according to Article 209 of the Company Act, to approve lifting of the non-compete restrictions upon the newly appointed directors and their representatives.
- III. The non-compete restrictions intended to be lifted this time are listed below:

Title	Candidate	Name of other employers and title
Director	Chung, Chih-Ming	Director of Fast Achievement Global Ltd
Director	Hsiao, Jen-Liang	Supervisor of Teh Tai Steel Co., Ltd. Director of Guang Liang Metals Industrial Co., Ltd. Director of Kuang Liang Paper Co., Ltd.
Director	Wang, Kuo-Hung	Chairman of Chen Pang Blind Industrial Corporation Legal representative of the Supervisor of Sinbon Electronics Co., Ltd. Supervisor of Tang Silk Co., Ltd.

Independent director	Huang, Kuo-Shih	Chairman of Come Tree International Co., Ltd. Independent director and Remuneration Committee member of Better Life Independent director and Remuneration Committee member of Shuttle Inc. Independent director and Remuneration Committee member of Trust-Search Corp., Ltd.
Independent director	Yang, Ming-Szu	Remuneration committee member of Leader Electronics Inc. Remuneration committee member of Huang Hsiang Construction

Resolution:

Extraordinary Motions

Meeting Adjourned

Attachment 1

G-TECH Optoelectronics Corporation 2022 Business Report

I. Business Implementation Outcome

G-TECH Optoelectronics is a professional glass processing manufacturer with comprehensive glass processing technologies capable of satisfying the demands of different markets. The product lines and technology level keep up with the time. The Company faces competition in various individual technical fields such as glass cutting, thinning, reinforcement, coating, 3D formation and bonding and lamination; nevertheless, the Company owns integrated services for all the production processes and is also equipped with collaborative advantages for crossing the barriers of different markets of consumer electronics, factory control, automotive and smart building glass.

With the rise of new technologies such as the internet of things, artificial intelligence and 5G networks, touch screens are constantly being developed for factory control, automobile, smart home, education, healthcare and other various applications, which are exactly the directions for the Company's product development. The products extend from glass processing of consumer electronics to TP module services. Moreover, the coating technologies are applied across products, including optoelectronics, healthcare and buildings. The customers have also gradually extended from earlier LCM and industrial control plants to end customers of sports products, vehicle-borne products and buildings.

In 2022, COVID-19 recurred from time to time. China adopted zero-tolerance and lock-down policies, which constantly impacted the supply chain and transportation system. Moreover, the Russia-Ukraine conflicts procured the raising of global raw materials prices. As a result, inflation remained at a high level. Besides, the Central Banks of different countries increased their interest rate to a greater extent or launched strategies for narrowing the scope of their balance. As the financial economy tightened, the market was full of concerns about economic recession. Under the economic environment with so many uncertainties, the Company still maintains its original intention of developing core glass processing technologies. It remains committed to collecting, analyzing and evaluating market information. It continuously invests resources in developing product technologies and strengthens in-depth cooperation among upstream and downstream customers. When appropriate, it adjusts its products, production lines and supply chain according to the market in the hope of understanding market changes and controlling costs and for the purpose of mitigating economic losses and making profits.

It seems to be a trend of development that intelligent vehicles are supported by global awareness of

environmental protection and policies of different countries. Concerning integrated non-flat glass products for interior vehicle decoration, the Company has successfully developed instrument panels, central control systems, multimedia voice systems, rearview mirrors, displays and touch control products. In terms of lamination technologies, the Company has been able to make a piece of large 3D glass highly bent, with both shiny and foggy surfaces, 1D and 3D surfaces. It uses simple, safe, creative, beautiful, durable and light protective glass. The Company upholds designing products with arc or multi-curved surfaces, to fully display quality of glass processing. The ratio of the Company's vehicle-borne products also rose from 7.5% in 2021 to 21.2% in 2022. These products have become major niche products and development directions.

II. Financial Revenue and Expenditure and Profitability Analysis

Impacted by global inflation, Russia-Ukraine war, COVID-19 recurrence and other factors, the operating revenue of the Company declined in 2022, but the operating costs increased dramatically. As a result, the Company suffered operating losses. Thus, the Company actively adjusted the product mix to increase the sales ratio of niche products. In addition, it mitigated its losses from changing production lines by leveling production. The Company also strictly controlled its inventories and cut expenses to decrease the operating costs, in hope of mitigating operating losses in face of uncertain risks under economic environment. Besides, the Company negotiated about medium and long-term financing to address its investment costs necessary for investment plans and development costs. Therefore, its current and quick ratios increased drastically, while its financial structure was greatly improved.

Important Financial Ratio Table

Analysis Item		2022	2021
Financial structure	Ratio of liabilities to assets (%)	66.11	68.12
	Long-term funds to fixed assets (%)	241.16	224.23
Solvency	Current ratio (%)	134.52	116.32
	Quick ratio (%)	117.05	100.83
Profitability	Return on assets (%)	-6.31	-2.1
	Return on equity (%)	-21.68	-8.13
	Net profit margin (%)	-12.99	-4.62
	Earnings per share (after tax) (NT\$)	-1.45	-0.59

III. Research and Development Status

1. The Company is committed to the improvement of its own technologies and product quality, with the main research development outcomes as follows:

- A. Develop special plated optical coatings for vehicle-borne HUD of front windshields.
- B. Develop electrochromic conductive films for vehicle skylights.
- C. Develop low-cost and high-efficiency hot forming furnaces for 3D dimensional glass.
- D. Develop CNC cutting and edge grinding of vehicle glass into different shapes.

2. R&D of new product R&D projects in progress and expected investment in R&D budget:

R&D project	Current progress	Necessary R&D budget for further investment	Expected mass production completion time	Main factors affecting success of R&D in the future
Develop special plated optical coatings for vehicle-borne HUD of front windshields.	Development in progress	NT\$10,000 thousand	August 2023	Plate glass of vehicle windshields by sputter AR, and apply them in HUD or mixed scenarios.
Develop electrochromic conductive films for vehicle skylights.	Development in progress	24,000 thousand	October 2023	Plate transparent conductive films on 3D curved surfaces of skylights and apply them in the electrochromic field.
Develop low-cost and high-efficiency hot forming furnaces for 3D dimensional glass.	Development in progress	20,000 thousand	December 2023	Perform low-power thermal insulation designs and improve efficiency in the process of molding, to develop the latest low-cost hot forming furnaces.
Develop CNC cutting and edge grinding of vehicle glass into different shapes.	Development in progress	24,000 thousand	December 2023	Design machines and optimize production processes for vehicle glass.

Responsible Person

Managerial Officer

Accounting Manager

Attachment 2

G-TECH Optoelectronics Corporation

Audit Committee's Review Report

The board of directors has prepared the 2022 business report, financial statements, and proposal for covering losses, in which the financial statements have been fully audited by the CPAs of KPMG Taiwan, and an unqualified audit report has been issued. The aforementioned financial statements, business reports, and loss offsetting proposal table have been audited by the Audit Committee, and no discrepancy was found. A report has been prepared and submitted for examination pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

To:

2023 Annual General Meeting of G-TECH Optoelectronics Corporation

G-TECH Optoelectronics Corporation

Chairperson of the Audit Committee

Huang, Kuo-Shih

March 10, 2023

Attachment 3

G-TECH Optoelectronics Corporation 2022 Sound Operation Plan Implementation Report

(1) Implementation status of sound operation plan

Unit: NT\$ thousand

Item	2022	2021	Implementation difference
Operating income	2,430,202	2,613,833	-183,631
Operating costs	2,552,312	2,576,765	-24,454
Gross profit (loss)	-122,110	37,067	-159,177
Operating expenses	274,991	235,484	39,508
Selling and marketing expenses	36,487	30,950	5,537
Administrative expenses	176,191	140,429	35,762
R&D expenditure	62,314	64,105	-1,791
Net operating profit (loss)	-397,101	-198,416	-198,685
Non-operating income & expense	81,507	77,609	3,899
Profit before tax (loss)	-315,594	-120,807	-194,786
Income tax expense	0	-13	13
Profit after tax (loss)	-315,594	-120,795	-194,799

(II) Explanation on major differential gaps

1. Operating revenue

The operating revenue declined by NT\$ 0.184 billion and 7.03% in 2022 compared with that in 2021. The revenue from smart vehicles increased by NT\$ 0.319 billion and 162.6%, mainly because smart vehicle applications tended to be prevailing and some products were put into mass production and sales. The revenue from smart optoelectronic products declined by NT\$ 0.427 billion and 19.9%, mainly because the prices of consumer electronics dropped and inventories were adjusted in the supply chain. The revenue from smart buildings declined by NT\$ 0.076 billion and 27.91%, mainly because the projects were delayed by soaring costs of raw materials, government policies for regulating housing prices and epidemic warnings.

2. Gross profit

Compared with that in 2021, the gross profit in 2022 declined by NT\$ 0.159 billion and 429.84%, mainly because the operating revenue wasn't achieved as expected, but the operating cost was affected by geopolitical factors, global inflation, interest rate raising and other economic factors. As a result, costs increased drastically, thus resulting in losses.

3. Operating expenses

Compared with those in 2021, the operating expenses rose by NT\$ 0.04 billion and 16.79%, including increased selling expenses of NT\$ 0.006 billion, which was mainly attributable to the increased export expenses of NT\$ 0.004 billion resulting from the raised transportation costs.

The administrative expenses increased by NT\$ 0.036 billion, mainly because the estimated credit impairment losses of NT\$ 0.024 billion were caused. The R&D expenditures declined by NT\$ 0.002 billion. Certain developed smart vehicle products were put into mass production and sales, so the R&D expenditures slightly declined.

4. Non-operating income & expense

Compared with those in 2021, the non-operating income & expense rose by NT\$ 0.004 billion and 4.73%, which was mainly attributable to the accounted exchange gains of NT\$ 0.06 billion and the asset scrapping losses of NT\$ 0.024 billion, as well as the increase in interest expenses of NT\$ 0.006 billion resulting from the raised interest rate.

Attachment 4

Independent Auditor's Report

The Board of Directors G-TECH Optoelectronics Corporation

Verification Opinion

We have audited the accompanying financial statements of G-TECH Optoelectronics Corporation (the "Company"), which comprise the balance sheets for the years ended December 31, 2022 and 2021, and the statements of comprehensive income, statements of changes in equity and statements of cash flows and notes to parent company only financial statements, including a summary of significant accounting policies, for the years ended December 31, 2022 and 2021.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022 and 2021, and its parent company only financial performance and its parent company only cash flows for the years ended December 31, 2022 and 2021 in accordance with the regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We perform audits according to the Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Unconsolidated Financial Statements section of our report. We are independent of the Company in accordance with the Norms for Professional Ethics for Certified Public Accountants 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 unconsolidated financial statements of the Company for the year ended December 31, 2022. These matters were addressed in the context of our audit of the unconsolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Key audit matters for the audit of the financial statements are stated as follows:

I. Revenue Recognition

Please refer to Note 4(16) of the unconsolidated financial statements for the detailed accounting policy on revenue recognition. Please refer to Note 6(18) of the unconsolidated financial statements for detailed descriptions of the revenue recognition.

Description of Key Audit Matters:

The revenue of the Company mainly comes from product sales to customers, and the sales contract with customers involve different types of transaction terms. For the recognition of sales revenue, the product control transfer status is determined according to the transaction terms of each individual sales contract. Accordingly, the test of the recognition of revenue is identified as a key audit matter for the execution of the audit of the financial statements of the Company.

Corresponding Audit Procedures:

- Evaluate if the accounting policies for income recognition are appropriate;
- Understand and test main income patterns, transaction models, contract terms, transaction conditions, related internal control designs and implementations of the Company to confirm if they are effective;
- Take samples for thorough tests and check all forms to confirm the authenticity of transactions. A period before and after the financial reporting date, carry out cutoff tests, take samples and obtain related certificates, to confirm if the recognized time points of transactions are reasonable;
- In addition, a period before and after the financial reporting date, check the discounts and refunds that the Company has to offer to the customers according to the sales contracts, to confirm if there are material sales returns and discounts, in order to confirm the authenticity of the transactions; and
- Learn about the accrued discounts estimated by the authorities and reconcile them with related internal or external data to evaluate whether related parameters and main hypotheses are reasonable. Review the estimates of previous years' accrued discounts to confirm if they are correct, and evaluate if the accrued discounts estimated by the authorities are appropriate.

II. Investment Property Fair Value Evaluation

Please refer to Note 4(10) of the parent company only financial statements for detailed accounting policy on investment property fair value evaluation. Please refer to Note 5(2) of the parent company only financial statements for detailed accounting estimation and assumption uncertainty for the investment property fair value. Please refer to Note 6(6) of the parent company only financial statements for details of the investment property.

Description of Key Audit Matters:

The investment property of the Company refers to important assets for operation, and its amount accounts for 27% of the total assets. For the investment property, the accounting procedure adopts the standard of IAS 40, and the fair value model is selected for adoption. Subsequent fair value change is reorganized as current profit/loss. Since the Company uses the recommendations of external real estate appraiser reports as the basis for the evaluation of the investment property fair value, the neighborhood rental market prices referenced and financial information related to the investment property rental provided by the Company for the execution of the appraisal procedure may involve material judgment and estimation uncertainty. Accordingly, any inappropriate evaluation of the fair value change may result in misstatement of the financial statements. Accordingly, the investment property fair value evaluation is identified as a key audit matter for the execution of the audit of the financial statements of the Company.

Corresponding Audit Procedures:

- Assess the professionalism, objectiveness and experience of the real estate appraiser retained by the Company to be in charge of the fair value measurement.
- Verify the rationality of the material assumptions and critical judgments adopted in its appraisal report, and review the lease agreements and comparison with relevant market information, in order to determine whether the future cash flow, income and discount rate have been handled

according to the regulations.

- Verify the appraisal report and relevant accounting records in order to determine the accuracy of accounting procedures.

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

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

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

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

Auditor's Responsibilities for the Audit of the Unconsolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the unconsolidated 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 means high assurance, and in performing audits according to the auditing standards, it cannot be guaranteed that material misstatements can always be detected in the standalone financial reports. Misstatement can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the unconsolidated financial statements.

In conducting audits according to the auditing standards, we make professional judgments and remain professionally skeptical. We also:

1. Identify and assess the risk of material misstatement in the unconsolidated financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the 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 a necessary understanding of internal control concerning the inspection in order to design appropriate inspection procedures that are appropriate for the time being. The purpose, however, is not to effectively express opinions on the internal control of the Company.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, then relevant disclosures of the unconsolidated financial statements are required to be provided in our audit report to allow users of unconsolidated financial statements to be aware of such events or circumstances, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the unconsolidated financial statements, including relevant notes, and whether the unconsolidated 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 investees under the equity method, and express an opinion on the unconsolidated financial statements. We handle the guidance, supervision and execution of the audit on the Company and are responsible for preparing the opinion on the Company.

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 have also provided the governance body with a declaration of independence stating that all relevant personnel of the accounting firm have complied with auditors' professional ethics, and communicated with the governance body on all matters that may affect the auditor's independence (including protection measures).

From the matters communicated with those charged with governance, we determine those matters that were of most significant in the audit of the Company's 2022 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation preclude 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 could reasonably be expected to outweigh the public interest benefits of such communication.

KPMG

CPA:

Certificate No.	: Jin-Guan-Zheng-VI-Zi No.
Approved by the	0940129108
Competent Authority	Jin-Guan-Zheng-Shen-Zi
of Securities	No. 1020000737
March 10, 2023	

G-TECH Optoelectronics Corporation

Balance Sheet

As of December 31, 2021 and 2022

Unit: NT\$ thousand

Asset	December 31, 2022		December 31, 2021			Liabilities and Equity	December 31, 2022		December 31, 2021	
	Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:				
1100 Cash and cash equivalents (Note 6(1) and (20))	\$ 597,393	14	556,396	13	2100	Short-term borrowings (Note 6(8) and (20))	\$ 393,792	9	534,361	12
1170 Net notes and accounts receivable (Note 6(2), (18) and (20))	257,664	6	506,084	12	2130	Contract liabilities - current (Note 6(18))	13,260	-	3,880	-
1180 Net notes and accounts receivable - related parties (Note 6(2), (18) and (20) and 7)	113,977	3	106,897	2	2170	Notes and accounts payable (Note 6(20))	71,079	2	147,585	3
1220 Current income tax assets	373	-	5	-	2180	Notes and accounts payable - related parties (Note 6(20) and 7)	134,826	3	152,306	4
130X Inventories (Note 6(3))	187,261	4	211,533	5	2200	Other payables (Note 6(20) and 7)	102,453	2	120,117	3
1476 Other financial assets - current (Note 6(7), (20) and 8)	120,701	3	96,572	2	2213	Payables on equipment (Note 6(20) and (23))	4,977	-	2,871	-
1479 Other current assets - others	<u>13,280</u>	-	<u>18,479</u>	-	2250	Liability reserve - current (Note 6(12))	26,174	1	42,970	1
Total current assets	<u>1,290,649</u>	<u>30</u>	<u>1,495,966</u>	<u>34</u>	2280	Lease liabilities - current (Note 6(20) and 7)	14,800	-	56,792	1
					2322	Long-term borrowings due in one year or one business cycle (Note 6(9) and (20))	<u>214,684</u>	<u>6</u>	<u>273,781</u>	<u>6</u>
Non-current assets:						Total current liabilities	<u>976,045</u>	<u>23</u>	<u>1,334,663</u>	<u>30</u>
1510 Financial asset at fair value through profit or loss— Non-current (Note 6(10), and (20))	-	-	1,250	-		Non-current liabilities:				
1551 Investment accounted for under the equity method (Note 6(4))	125,883	3	127,243	3	2530	Corporate bonds payable (Note 6(10) and (20))	492,797	12	487,048	11
1600 Property, plant and equipment (Note 6(5), (23), 7 and 8)	1,262,303	30	1,225,552	28	2540	Long-term borrowings (Note 6(9) and (20))	1,228,156	29	1,065,449	25
1755 Right-of-use assets	46,093	1	115,575	2	2550	Liability reserve - non-current	18,300	-	18,300	-
1760 Net investment property (Note 6(6) and 8)	1,145,991	27	1,138,062	26	2570	Deferred income tax liabilities (Note 6(13))	53,846	1	53,451	1
1780 Intangible Assets	2,028	-	5,163	-	2580	Lease liabilities - non-current (Note 6(20) and 7)	<u>313</u>	-	<u>51,821</u>	<u>1</u>
1915 Prepayments for equipment (Note 8)	82,693	2	146,228	3		Total non-current liabilities	<u>1,793,412</u>	<u>42</u>	<u>1,676,069</u>	<u>38</u>
1840 Deferred income tax assets (Note 6(13))	5,037	-	4,643	-		Total liabilities	<u>2,769,457</u>	<u>65</u>	<u>3,010,732</u>	<u>68</u>
1980 Other financial assets - non-current (Note 6(7) and (20) and 8)	<u>287,239</u>	<u>7</u>	<u>183,809</u>	<u>4</u>		Equity (Note 6(14) and (15)):				
Total non-current assets	2,957,267	70	2,947,525	66	3100	Share capital	2,241,856	53	2,063,936	46
					3200	Capital surplus	196,778	5	18,948	-
Total Assets	<u>\$ 4,247,916</u>	<u>100</u>	<u>4,443,491</u>	<u>1000</u>	3300	Losses to be covered	(1,440,223)	(34)	(1,124,630)	(25)
					3400	Other equity (Note 6(5))	<u>480,048</u>	<u>11</u>	<u>474,505</u>	<u>11</u>
						Total equity	<u>1,478,459</u>	<u>35</u>	<u>1,432,759</u>	<u>32</u>
						Total liabilities and equity	<u>\$ 4,247,916</u>	<u>100</u>	<u>4,443,491</u>	<u>100</u>

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation
Statements of Comprehensive Income
From January 1 to December 31, 2021 and 2022

Unit: NT\$ thousand

		2022		2021	
		Amount	%	Amount	%
4000	Operating revenues (Note 6(18) and 7)	\$ 2,092,473	100	2,431,645	100
5000	Operating costs (Note 6(3), (12) and 7)	2,221,153	106	2,400,251	99
	Gross profit (loss)	<u>(128,680)</u>	<u>(6)</u>	<u>31,394</u>	<u>1</u>
	Operating expenses (Notes 6(12), (15) and 7):				
6100	Selling and marketing expenses	34,544	2	29,288	1
6200	Administrative expenses	139,034	7	133,221	5
6300	Research and development expenses	62,314	3	64,105	3
6450	Estimated credit impairment losses (recovery gains) (Note 6 (2))	24,247	1	(4,943)	-
6300	Total operating expenses	<u>260,139</u>	<u>13</u>	<u>221,671</u>	<u>9</u>
	Net operating loss	<u>(388,819)</u>	<u>(19)</u>	<u>(190,277)</u>	<u>(8)</u>
	Non-operating income and expenses (Note 6(19)):				
7100	Interest income	4,590	-	18,733	1
7020	Other gains and losses (Note 6(6), (10), (11) and 7)	120,593	6	111,997	5
7050	Finance costs (Note 6(10) and 7)	(45,054)	(2)	(38,904)	(2)
7070	Share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method	(6,903)	-	(22,357)	(1)
	Total non-operating income and expenses	<u>73,226</u>	<u>4</u>	<u>69,469</u>	<u>3</u>
	Net loss before tax from continuing operating segments	<u>(315,593)</u>	<u>(15)</u>	<u>(120,808)</u>	<u>(5)</u>
7950	Less: Income tax expenses (Note 6(13))	-	-	(13)	-
	Net loss of current period	<u>(315,593)</u>	<u>(15)</u>	<u>(120,795)</u>	<u>(5)</u>
8300	Other comprehensive income:				
8360	Items that may subsequently be reclassified to profit or loss (Note 6(14))				
8380	Share of other comprehensive income of associates and joint ventures accounted for using equity method - Items may be reclassified into profit or loss	5,543	-	(1,934)	-
8399	Less: Income tax related to items that may be reclassified to profit or loss	-	-	-	-
	Total of items that may subsequently be reclassified to profit or loss	<u>5,543</u>	<u>-</u>	<u>(1,934)</u>	<u>-</u>
8300	Other comprehensive income (net of tax)	<u>5,543</u>	<u>-</u>	<u>(1,934)</u>	<u>-</u>
	Total comprehensive income of the current period	<u>\$ (310,050)</u>	<u>(15)</u>	<u>(122,729)</u>	<u>(5)</u>
	Loss per share (Note 6 (16))				
	Basic loss per share (Unit: NT\$)	<u>\$ (1.45)</u>		<u>(0.59)</u>	

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation
Statements of Changes in Equity
From January 1 to December 31, 2021 and 2022

Unit: NT\$ thousand

	Common share capital	Capital surplus	Losses to be covered	Other equity			Total equity
				Difference in exchange from the conversion of financial statements of overseas operating entities	Revalued amount of property	Total	
Balance on January 1, 2021	\$ 2,063,936	16,711	(1,019,793)	163,752	312,687	476,439	1,537,293
Net loss of current period	-	-	(120,795)	-	-	-	(120,795)
Other comprehensive income (loss) of current period	-	-	-	(1,934)	-	(1,934)	(1,934)
Total comprehensive income of the current period	-	-	(120,795)	(1,934)	-	(1,934)	(122,729)
Other capital surplus changes:							
Items of the equity recognized due to issuance of convertible corporate bonds (preferred share))	-	12,724	-	-	-	-	12,724
Covering loss from capital surplus	-	(15,958)	15,958	-	-	-	-
Share-based compensation	-	5,471	-	-	-	-	5,471
Balance on December 31, 2021	2,063,936	18,948	(1,124,630)	161,818	312,687	474,505	1,432,759
Net loss of current period	-	-	(315,593)	-	-	-	(315,593)
Other comprehensive income (loss) of current period	-	-	-	5,543	-	5,543	5,543
Total comprehensive income of the current period	-	-	(315,593)	5,543	-	5,543	(310,050)
Cash capital increase	170,000	170,000	-	-	-	-	340,000
Employees' exercising of stock options for issuing new shares	7,920	237	-	-	-	-	8,157
Share-based compensation	-	7,593	-	-	-	-	7,593
Balance on December 31, 2022	\$ 2,241,856	196,778	(1,440,223)	167,361	312,687	480,048	1,478,459

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation
Statements of Cash Flows
From January 1 to December 31, 2021 and 2022

Unit: NT\$ thousand

	2022	2021
Cash Flows from Operating Activities:		
Net loss before tax in the period	\$ (315,593)	(120,808)
Adjustments:		
Income/expenses items		
Depreciation expense	194,582	203,694
Amortization expense	4,940	4,691
Estimated credit impairment losses (recovery gains)	24,247	(4,943)
Net loss on financial asset or financial liability at fair value through profit or loss	1,250	726
Interest expense	45,055	38,904
Interest income	(4,590)	(18,733)
Share-based payment cost	7,593	5,471
Share of loss of subsidiaries, associates and joint ventures accounted for using the equity method	6,903	22,357
Loss (gain) on disposal and retirement of property, plant and equipment	23,379	(985)
Gain on fair value adjustment of investment property	(7,929)	(22,994)
Gains from leasehold improvements	(415)	-
Total adjustments to reconcile profit and loss	295,015	228,188
Change in assets/liabilities relating to operating activities:		
Net changes in assets related to operating activities:		
Decrease (increase) in notes and accounts receivable	206,115	(12,672)
(Increase) decrease in accounts receivable - stakeholders	(7,080)	8,171
Inventory decrease (increase)	24,272	(54,834)
Decrease in other current assets	5,199	10,448
(Increase) decrease in other financial assets	(402)	7,739
Total net changes in assets related to operating activities	228,104	(41,148)
Net changes in liabilities related to operating activities:		
Increase in contract liabilities	9,380	286
Decrease (increase) in notes and accounts payable	(76,506)	77,225
Decrease in accounts payable - stakeholders	(17,480)	(9,580)
(Decrease) increase in other payables	(17,939)	21,837
(Decrease) increase in liability reserve	(16,796)	27,039
Total net changes in liabilities related to operating activities	(119,341)	116,807
Total net changes in assets and liabilities related to operating activities	108,763	75,659
Total adjustments	403,778	303,847
Cash inflow generated by operating activities	88,185	183,039
Interest received	22,648	675
Interest paid	(37,695)	(33,934)
(Paid) refunded income taxes	(367)	238
Net cash inflow generated by operating activities	72,771	150,018

G-TECH Optoelectronics Corporation
Statements of Cash Flows (continued)
From January 1 to December 31, 2021 and 2022

Unit: NT\$ thousand

	<u>2022</u>	<u>2021</u>
Cash flow from investing activities:		
Acquisition of financial assets at fair value through profit or loss	-	(14,078)
Disposal of financial assets at fair value through profit or loss	-	14,352
Property, plant and equipment acquired	(67,033)	(31,768)
Disposal of property, plant and equipment	300	985
Acquisition of intangible assets	(1,805)	(2,908)
Increase in other financial assets	(127,157)	(177,291)
Increase in prepayments for equipment	(72,370)	(146,228)
Net cash used in investing activities	<u>(268,065)</u>	<u>(356,936)</u>
Cash flows from financing activities:		
Increase in short-term borrowings	907,631	1,193,541
Decrease in short-term borrowings	(1,048,200)	(1,228,957)
Proceeds from issuing bonds	-	493,178
Proceeds from long-term borrowings	422,000	196,000
Repayments of long-term borrowings	(318,390)	(258,296)
Lease principle repayment	(74,907)	(59,706)
Cash capital increase	340,000	-
Employee stock options	8,157	-
Net cash inflow from financing activities	<u>236,291</u>	<u>335,760</u>
Increase of cash and cash equivalents in current period	40,997	128,842
Balance of cash and cash equivalents at beginning of period	556,396	427,554
Balance of cash and cash equivalents at end of period	<u>\$ 597,393</u>	<u>556,396</u>

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

Independent Auditor's Report

The Board of Directors G-TECH Optoelectronics Corporation

Verification Opinion

We have audited the accompanying consolidated financial statements of G-TECH Optoelectronics Corporation and its subsidiaries (the "Group"), which comprise the consolidated balance sheets for the years ended December 31, 2022 and 2021, and the consolidated statements of comprehensive income, consolidated statements of changes in equity and consolidated statements of cash flows and notes to consolidated financial statements, including a summary of significant accounting policies, for the years ended December 21, 2022 and 2021.

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, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the years ended December 21, 2022 and 2021 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), IFRS Interpretations (IFRIC) and SIC Interpretations (SIC) endorsed and issued into effects by the Financial Supervisory Commission.

Basis for Opinion

We perform audits according to the Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and the auditing standards. 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 Norms for Professional Ethics for Certified Public Accountants 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 of the Group for the year ended December 31, 2022. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the audit of the financial statements are stated as follows:

I. Revenue Recognition

Please refer to Note 4(16) of the consolidated financial statements for the detailed accounting policy on revenue recognition. Please refer to Note 6(18) of the consolidated financial statements for detailed descriptions of the revenue recognition.

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The revenue of the Group mainly comes from product sales to customers, and the sales contract with customers involve different types of transaction terms. For the recognition of sales revenue, the product control transfer status is determined according to the transaction terms of each individual sales contract. Accordingly, the test of the recognition of revenue is identified as a key audit matter for the execution of the audit of the financial statements of the Group.

Corresponding Audit Procedures:

- Evaluate if the accounting policies for income recognition are appropriate;
- Understand and test main income patterns, transaction models, contract terms, transaction conditions, related internal control designs and implementations of the Company to confirm if they are effective;
- Take samples for thorough tests and check all forms to confirm the authenticity of transactions. A period before and after the financial reporting date, carry out cutoff tests, take samples and obtain related certificates, to confirm if the recognized time points of transactions are reasonable;
- In addition, a period before and after the financial reporting date, check the discounts and refunds that the Company has to offer to the customers according to the sales contracts, to confirm if there are material sales returns and discounts, in order to confirm the authenticity of the transactions; and
- Learn about the accrued discounts estimated by the authorities and reconcile them with related internal or external data to evaluate whether related parameters and main hypotheses are reasonable. Review the estimates of previous years' accrued discounts to confirm if they are correct, and evaluate if the accrued discounts estimated by the authorities are appropriate.

II. Investment Property Fair Value Evaluation

Please refer to Note 4(10) of the consolidated financial statements for detailed accounting policy on investment property fair value evaluation. Please refer to Note 5(2) of the consolidated financial statements for detailed accounting estimation and assumption uncertainty for the investment property fair value. Please refer to Note 6(6) of the consolidated financial statements for details of the investment property.

Description of Key Audit Matters:

The investment property of the Group refers to important assets for operation, and its amount accounts for 26% of the total Group assets. For the investment property, the accounting procedure

adopts the standard of IAS 40, and the fair value model is selected for adoption. Subsequent fair value change is reorganized as current profit/loss. Since the Group uses the recommendations of external real estate appraiser reports as the basis for the evaluation of the investment property fair value, the neighborhood rental market prices referenced and financial information related to the investment property rental provided by the Group for the execution of the appraisal procedure may involve material judgment and estimation uncertainty. Accordingly, any inappropriate evaluation of the fair value change may result in misstatement of the financial statements. Accordingly, the investment property fair value evaluation is identified as a key audit matter for the execution of the audit of the financial statements of the Group.

Corresponding Audit Procedures:

- Assess the professionalism, objectiveness and experience of the real estate appraiser retained by the Group to be in charge of the fair value measurement.
- Verify the rationality of the material assumptions and critical judgments adopted in its appraisal report, and review the lease agreements and comparison with relevant market information, in order to determine whether the future cash flow, income and discount rate have been handled according to the regulations.
- Verify the appraisal report and relevant accounting records in order to determine the accuracy of accounting procedures.

Other Matters

G-TECH Optoelectronics Corporation has prepared the parent company only financial statements for 2022 and 2021, to which we have issued an independent auditor's report with an unqualified 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 the IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission, and for necessary 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, the responsibilities of the management also include assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 means high assurance, and in performing audits according to the auditing standards, it cannot be guaranteed that material misstatements can always be detected in the standalone financial reports. Misstatement can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

In conducting audits according to the auditing standards, we make professional judgments and remain professionally skeptical. We also:

1. Identify and assess the risk of material misstatement in the consolidated financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidence in order to be used as the basis for the 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 a necessary understanding of internal control concerning the inspection in order to design appropriate inspection procedures that are appropriate for the time being. The purpose, however,

is not to effectively express opinions on the internal control of the Group.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, then relevant disclosures of the consolidated financial statements are required to be provided in our audit report to allow users of consolidated financial statements to be aware of such events or circumstances, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including relevant notes, 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 for the financial information of individual entities of the Group and provide an opinion on the consolidated financial statements. We handle the guidance, supervision and execution of the audit on the Group and are responsible for preparing the opinion on the Group.

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 have also provided the governance body with a declaration of independence stating that all relevant personnel of the accounting firm have complied with auditors' professional ethics, and communicated with the governance body on all matters that may affect the auditor's independence (including protection measures).

From the matters communicated with those charged with governance, we determined those matters that were of most significant in the audit of the Group's 2022 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation preclude 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 could reasonably be expected to outweigh the public interest benefits of such communication.

KPMG

CPA:

Certificate No. : Jin-Guan-Zheng-VI-Zi No.
Approved by the 0940129108
Competent Authority Jin-Guan-Zheng-Shen-Zi No.
of Securities 1020000737
March 10, 2023

G-TECH Optoelectronics Corporation and Subsidiaries

Consolidated Balance Sheet

As of December 31, 2021 and 2022

Unit: NT\$ thousand

Asset	December 31, 2022		December 31, 2021			Liabilities and Equity	December 31, 2022		December 31, 2021	
	Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities				
1100 Cash and cash equivalents (Note 6(1) and (20))	\$ 682,275	16	621,683	14	2100	Short-term borrowings (Note 6(8) and (20))	\$ 393,792	10	534,361	12
1170 Net notes and accounts receivable (Note 6(2), (18) and (20))	332,727	8	536,367	12	2130	Contract liabilities - current (Note 6(18))	13,518	-	4,661	-
1180 Net notes and accounts receivable - related parties (Note 6(2), (18) and (20) and 7)	130,468	3	123,124	3	2170	Notes and accounts payable (Note 6(20))	89,763	2	168,935	4
1220 Current income tax assets	373	-	5	-	2180	Notes and accounts payable - related parties (Note 6(20) and 7)	227,874	5	178,333	4
130X Inventories (Note 6(3))	187,261	4	211,533	5	2219	Other payables (Note 6(20) and 7)	105,558	2	121,801	3
1476 Other financial assets - current (Note 6(7), (20), 7 and 8)	120,701	3	96,882	2	2213	Payables on equipment (Note 6(20) and (23))	4,977	-	3,303	-
1479 Other current assets - others	14,011	-	21,381	-	2250	Liability reserve - current (Note 6(12))	26,174	1	42,970	1
Total current assets	1,467,816	34	1,610,975	36	2280	Lease liabilities - current (Note 6(20) and 7)	14,800	-	56,792	1
					2322	Long-term borrowings due in one year or one business cycle (Note 6(9) and (20))	214,684	5	273,781	6
Non-current assets:					2399	Other current liabilities - others	35	-	57	-
1510 Financial asset at fair value through profit or loss – Non-current (Note 6(10), and (20))	-	-	1,250	-		Total current liabilities	1,091,175	25	1,384,994	31
1551 Investment accounted for under the equity method (Note 6(4))	51,990	1	47,814	1		Non-current liabilities:				
1600 Property, plant and equipment (Note 6(5), (23), 8 and 9)	1,262,303	29	1,228,620	27	2530	Corporate bonds payable (Note 6(10) and (20))	492,797	11	487,048	11
1755 Right-of-use assets (Note 7)	46,093	1	115,575	3	2540	Long-term borrowings (Note 6(9) and (20))	1,228,156	29	1,065,449	24
1760 Net investment property (Note 6(6) and 8)	1,145,991	26	1,138,062	25	2550	Liability reserve - non-current	18,300	-	18,300	-
1780 Intangible Assets	2,028	-	5,163	-	2570	Deferred income tax liabilities (Note 6(13))	53,846	1	53,451	1
1840 Deferred income tax assets (Note 6(13))	5,037	-	4,643	-	2580	Lease liabilities - non-current (Note 6(20) and 7)	313	-	51,821	1
1915 Prepayments for equipment (Note 8 and 9)	94,441	2	157,805	4		Total non-current liabilities	1,793,412	41	1,676,069	37
1980 Other financial assets - non-current (Note 6(7) and (20) and 8)	287,347	7	183,915	4		Total liabilities	2,884,587	66	3,061,063	68
Total non-current assets	2,895,230	66	2,882,847	64		Owner's equity attributable to parent company (Note 6 (14) and (15)):				
					3100	Share capital	2,241,856	51	2,063,936	46
Total Assets	\$ 4,363,046	100	4,493,822	100	3200	Capital surplus	196,778	5	18,948	-
					3300	Losses to be covered	(1,440,223)	(33)	(1,124,630)	(25)
					3400	Other equity	480,048	11	474,505	11
						Total equity	1,478,459	34	1,432,759	32
						Total liabilities and equity	\$ 4,363,046	100	4,493,822	100

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
From January 1 to December 31, 2021 and 2022

		Unit: NT\$ thousand			
		2022		2021	
		Amount	%	Amount	%
4000	Operating revenues (Note 6(18) and 7)	\$ 2,430,202	100	2,613,833	100
5000	Operating costs (Note 6 (3) and (12))	<u>2,552,312</u>	<u>105</u>	<u>2,576,766</u>	<u>99</u>
	Gross profit (loss)	<u>(122,110)</u>	<u>(5)</u>	<u>37,067</u>	<u>1</u>
	Operating expenses (Note 6 (2), (12) and 7):				
6100	Selling and marketing expenses	36,486	2	30,950	1
6200	Administrative expenses	151,944	6	145,372	6
6300	Research and development expenses	62,314	3	64,105	2
6450	Estimated credit impairment losses (recovery gains) (Note 6 (2))	<u>24,247</u>	<u>1</u>	<u>(4,943)</u>	<u>-</u>
	Total operating expenses	<u>274,991</u>	<u>12</u>	<u>235,484</u>	<u>9</u>
	Net operating loss	<u>(397,101)</u>	<u>(17)</u>	<u>(198,417)</u>	<u>(8)</u>
	Non-operating income and expense:				
7100	Interest income (Note 6(19))	5,104	-	19,991	-
7020	Other gains and losses (Note (6) (6), (10) and (19))	121,066	5	95,171	4
7050	Finance costs (Note 6(10), (19) and 7)	(45,054)	(2)	(38,904)	(1)
7060	Share of profit or loss on of associated companies and joint ventures accounted for using the equity method (Note 6(4))	<u>392</u>	<u>-</u>	<u>1,351</u>	<u>-</u>
	Total non-operating income and expenses	<u>81,508</u>	<u>3</u>	<u>77,609</u>	<u>3</u>
	Net loss before tax from continuing operating segments	<u>(315,593)</u>	<u>(14)</u>	<u>(120,808)</u>	<u>(5)</u>
7950	Less: Income tax expenses (Note 6(13))	<u>-</u>	<u>-</u>	<u>(13)</u>	<u>-</u>
	Net loss of current period	<u>(315,593)</u>	<u>(14)</u>	<u>(120,795)</u>	<u>(5)</u>
8300	Other comprehensive income:				
8360	Items that may subsequently be reclassified to profit or loss (Note 6(14))				
8361	Difference in exchange from the conversion of financial statements of overseas operating entities	6,965	-	(2,274)	-
8370	Share of other comprehensive income of associated companies and joint ventures accounted for using the equity method	(1,422)	-	340	-
8399	Less: Income tax related to items that may be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total of items that may subsequently be reclassified to profit or loss	<u>5,543</u>	<u>-</u>	<u>(1,934)</u>	<u>-</u>
8300	Other comprehensive income (loss) of current period	<u>5,543</u>	<u>-</u>	<u>(1,934)</u>	<u>-</u>
8500	Total comprehensive income of the current period	<u>\$ (310,050)</u>	<u>(14)</u>	<u>(122,729)</u>	<u>(5)</u>
	Loss per share (Note 6 (16))				
9710	Basic loss per share (Unit: NT\$)	<u>\$ (1.45)</u>		<u>(0.59)</u>	

G-TECH Optoelectronics Corporation and Subsidiaries

Consolidated Statements of Changes in Equity

From January 1 to December 31, 2021 and 2022

Unit: NT\$ thousand

				Other equity			Total equity
	Common share capital	Capital surplus	Losses to be covered	Difference in exchange from the conversion of financial statements of overseas operating entities	Revalued amount of property	Total	
Balance on January 1, 2021	\$ 2,063,936	16,711	(1,019,793)	163,752	312,687	476,439	1,537,293
Net loss of current period	-	-	(120,795)	-	-	-	(120,795)
Other comprehensive income (loss) of current period	-	-	-	(1,934)	-	(1,934)	(1,934)
Total comprehensive income of the current period	-	-	(120,795)	(1,934)	-	(1,934)	(122,729)
Other capital surplus changes:							
Items of the -equity recognized due to issuance of convertible corporate bonds (preferred share))	-	12,724	-	-	-	-	12,724
Covering loss from capital surplus	-	(15,958)	15,958	-	-	-	-
Share-based compensation	-	5,471	-	-	-	-	5,471
Balance on December 31, 2021	2,063,936	18,948	(1,124,630)	161,818	312,687	474,505	1,432,759
Net loss of current period	-	-	(315,593)	-	-	-	(315,593)
Other comprehensive income (loss) of current period	-	-	-	5,543	-	5,543	5,543
Total comprehensive income of the current period	-	-	(315,593)	5,543	-	5,543	(310,050)
Cash capital increase	170,000	170,000	-	-	-	-	340,000
Employees' exercising of stock options for issuing new shares	7,920	237	-	-	-	-	8,157
Share-based compensation	-	7,593	-	-	-	-	7,593
Balance on December 31, 2022	\$ 2,241,856	196,778	(1,440,223)	167,361	312,687	480,048	1,478,459

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation and Subsidiaries
Consolidated Statements of Cash Flows
From January 1 to December 31, 2021 and 2022

Unit: NT\$ thousand

	2022	2021
Cash Flows from Operating Activities:		
Net loss before tax in the period	\$ (315,593)	(120,808)
Adjustments:		
Income/expenses items		
Depreciation expense	194,609	206,542
Amortizations	4,940	4,691
Estimated credit impairment losses (recovery gains)	24,247	(4,943)
Net loss on financial asset or financial liability at fair value through profit or loss	1,250	726
Investment income recognized under the equity method	(392)	(1,351)
Loss (gain) on disposal and retirement of property, plant and equipment	22,947	(985)
Interest expense	45,055	38,904
Interest income	(5,104)	(19,991)
Share-based payment cost	7,593	5,471
Impairment loss on property, plant, and equipment	-	20,215
Gain on fair value adjustment of investment property	(7,929)	(22,994)
Gains from leasehold improvements	(415)	-
Total adjustments to reconcile profit and loss	<u>286,801</u>	<u>226,285</u>
Change in assets/liabilities relating to operating activities:		
Notes and accounts receivable (including related parties)	154,832	13,075
Inventories	24,272	(54,834)
Other current assets	7,419	15,569
Other financial assets	(86)	7,745
Contract liabilities - current	8,844	(2,896)
Notes and accounts payable (including related parties)	(31,369)	61,017
Other payables	(16,541)	15,121
Liability reserve - current	(16,796)	27,039
Other current liabilities - others	(23)	12
Total net changes in assets and liabilities related to operating activities	<u>130,552</u>	<u>81,848</u>
Total adjustments	<u>417,353</u>	<u>308,133</u>
Cash inflow generated by operating activities	101,760	187,325
Interest received	24,065	1,933
Interest paid	(37,695)	(33,934)
(Paid) refunded income taxes	(367)	238
Net cash inflow generated by operating activities	<u>87,763</u>	<u>155,562</u>

G-TECH Optoelectronics Corporation and Subsidiaries

Consolidated Statements of Cash Flows (continued)

From January 1 to December 31, 2021 and 2022

Unit: NT\$ thousand

	2022	2021
Cash flow from investing activities:		
Acquisition of financial assets at fair value through profit or loss	-	(14,078)
Disposal of financial assets at fair value through profit or loss	-	14,352
Property, plant and equipment acquired	(67,473)	(27,498)
Disposal of property, plant and equipment	3,827	985
Acquisition of intangible assets	(1,805)	(2,908)
Increase in other financial assets	(127,157)	(177,337)
Increase in prepayments for equipment	(72,370)	(162,010)
Net cash used in investing activities	(264,978)	(368,494)
Cash flows from financing activities:		
Increase in short-term borrowings	907,631	1,193,541
Decrease in short-term borrowings	(1,048,200)	(1,228,957)
Proceeds from issuing bonds	-	493,178
Proceeds from long-term borrowings	422,000	196,000
Repayments of long-term borrowings	(318,390)	(258,296)
Lease principle repayment	(74,907)	(59,706)
Cash capital increase	340,000	-
Employee stock options	8,157	-
Net cash inflow from financing activities	236,291	335,760
Effect of exchange rate changes on cash and cash equivalents	1,516	(649)
Increase of cash and cash equivalents in current period	60,592	122,179
Balance of cash and cash equivalents at beginning of period	621,683	499,504
Balance of cash and cash equivalents at end of period	\$ 682,275	621,683

Attachment V



正達國際光電股份有限公司
G-Tech Optoelectronics Corp.

Comparison of Articles of Incorporation before and after Amendment

Amended articles	Existing articles	Explanations
<p>Article 8</p> <p>The shareholder meeting is classified into two types, the general shareholder meeting and the extraordinary shareholder meeting. The general shareholder meeting shall be convened at least once per year within six months after the closing of each fiscal year. The extraordinary shareholder meeting shall be convened whenever necessary according to law.</p> <p><u>The shareholders' meetings of the Company shall be held via video conferences or other methods announced by central competent authorities.</u></p> <p><u>The video conferences shall comply with corresponding conditions, operating procedures and other pertinent rules. The rules specified by competent securities authorities shall prevail, if any.</u></p> <p>The adoption of electronic voting is listed as one of the methods for exercising the voting rights at a shareholder meeting of the Company, and relevant operations shall be handled in accordance with the regulations of the competent authority.</p>	<p>Article 8</p> <p>The shareholder meeting is classified into two types, the general shareholder meeting and the extraordinary shareholder meeting. The general shareholder meeting shall be convened at least once per year within six months after the closing of each fiscal year. The extraordinary shareholder meeting shall be convened whenever necessary according to law.</p> <p>The adoption of electronic voting is listed as one of the methods for exercising the voting rights at a shareholder meeting of the Company, and relevant operations shall be handled in accordance with the regulations of the competent authority.</p>	<p>Comply with the amendments to laws and regulations.</p>
<p>Article 22</p> <p>These Articles of Incorporation were duly enacted on June 25, 1996.</p> <p>First amendment...(omitted)</p> <p>:</p> <p>The 24th amendment was made on June 18, 2020.</p> <p><u>The 25th amendment will be made on June 21, 2023.</u></p>	<p>Article 22</p> <p>These Articles of Incorporation were duly enacted on June 25, 1996.</p> <p>First amendment...(omitted)</p> <p>:</p> <p>The 24th amendment was made on June 18, 2020.</p>	<p>The date of this amendment to the Articles of Incorporation was added.</p>

Attachment 6



正達國際光電股份有限公司
G-Tech Optoelectronics Corp.

G-TECH Optoelectronics Corporation

Shareholders Meeting Procedure Rules Amendment Comparison Table

Amended articles	Existing articles	Explanations
<p>Article 3</p> <p>Unless otherwise provided by law or regulation, the shareholder meetings of the Company shall be convened by the Board of Directors.</p> <p><u>The shareholders' meetings convened by the Company via video conferences shall comply with the Articles of Incorporation, unless otherwise specified by the Stock Affairs Handling Rules for TWSE-listed Companies. Such video conferences shall be held only if attended by more than two-thirds of directors and approved by more than half of the directors present.</u></p> <p><u>Changes to the method of convening the shareholders' meeting shall be subject to a resolution by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is sent.</u></p> <p>The Company shall prepare electronic versions of the shareholder meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) thirty days before the date of a general shareholder meeting or fifteen days before the date of an extraordinary shareholder meeting. The Company shall prepare electronic versions of the shareholder meeting handbook and supplemental meeting materials and upload them to the MOPS twenty-one days before the date of the general shareholder meeting or fifteen days before the date of the extraordinary shareholder meeting. In addition, fifteen days prior to the date of the shareholder meeting, the Company shall also have prepared the shareholder meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.</p> <p><u>The Company shall provide the handbook and supplementary materials mentioned in the preceding paragraph to the shareholders on the day of the shareholders' meeting in the following methods:</u></p> <p><u>I. In holding a physical shareholders' meeting, the materials shall be handed out on the site of the meeting.</u></p> <p><u>II. In holding a shareholders' meeting by video conference, the materials shall be handed out on the site</u></p>	<p>Article 3</p> <p>Unless otherwise provided by law or regulation, the shareholder meetings of the Company shall be convened by the Board of Directors.</p> <p>The Company shall prepare electronic versions of the shareholder meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) thirty days before the date of a general shareholder meeting or fifteen days before the date of an extraordinary shareholder meeting. The Company shall prepare electronic versions of the shareholder meeting handbook and supplemental meeting materials and upload them to the MOPS twenty-one days before the date of the general shareholder meeting or fifteen days before the date of the extraordinary shareholder meeting. In addition, fifteen days prior to the date of the shareholder meeting, the Company shall also have prepared the shareholder meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.</p>	<p>Comply with the amendments to laws and regulations.</p>

Amended articles	Existing articles	Explanations
<p><u>of the meeting, and electronically transmitted to the video conference platform.</u></p> <p><u>III. In holding a shareholders' meeting by video conference, the materials shall be electronically transmitted to the video conference platform.</u></p> <p>(Omitted hereinafter)</p>	<p>(Omitted hereinafter)</p>	
<p>Article 4</p> <p>For each shareholder meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.</p> <p>A shareholder may issue only one proxy form and appoint only one proxy for any given shareholder meeting, and shall deliver the proxy form to the Company five days before the date of the shareholder meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail, unless a declaration is made to cancel the previous proxy appointment.</p> <p>After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</p> <p><u>Once the proxy form is received by the Company, in the case that the shareholder intends to attend the shareholders' meeting by video conference, a written proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting; otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.</u></p>	<p>Article 4</p> <p>For each shareholder meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.</p> <p>A shareholder may issue only one proxy form and appoint only one proxy for any given shareholder meeting, and shall deliver the proxy form to the Company five days before the date of the shareholder meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail, unless a declaration is made to cancel the previous proxy appointment.</p> <p>After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company two days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.</p>	<p>Comply with the amendments to laws and regulations.</p>
<p>Article 5</p> <p>The shareholders' meetings shall be held in the places where the Company's businesses are conducted or those convenient for the shareholders to attend and suitable for holding such meetings. The start time of the meetings shall not be earlier than 9 o'clock in the morning or later than 3 o'clock in the afternoon. The independent directors' opinions shall be fully considered in determining the place and time of a meeting.</p> <p><u>When the Company convenes a shareholders' meeting by video conference, it is not subject to the restriction on the venue of the meeting under the preceding paragraph.</u></p>	<p>Article 5</p> <p>The shareholders' meetings shall be held in the places where the Company's businesses are conducted or those convenient for the shareholders to attend and suitable for holding such meetings. The start time of the meetings shall not be earlier than 9 o'clock in the morning or later than 3 o'clock in the afternoon. The independent directors' opinions shall be fully considered in determining place and time of a meeting.</p>	<p>Comply with the amendments to laws and regulations.</p>
<p>Article 6</p> <p>In its meeting notice, the Company shall clearly indicate the time for accepting <u>registration of the shareholders, solicitors and proxies ("shareholders")</u>, the place to register for attendance, and other matters for attention. The time during which the shareholder attendance registrations of the preceding paragraph will be accepted shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel shall be assigned to handle</p>	<p>Article 6</p> <p>In its meeting notice, the Company shall indicate the time for accepting registration of the <u>shareholders</u>, the place to register for attendance, and other matters for attention.</p> <p>The time during which the shareholder attendance registrations of the preceding paragraph will be accepted shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly</p>	<p>Comply with the amendments to laws and regulations.</p>

Amended articles	Existing articles	Explanations
<p>the registrations. <u>30 minutes before a video conference of the shareholders' meeting, the registration for attendance shall be completed on the video conference platform, and the shareholders completing such registration shall be deemed to attend the meeting in person.</u></p> <p><u>The shareholders shall attend the shareholders' meeting with an attendance card, registration card for attendance or other attendance certificates. The Company shall not require the shareholders to furnish other supporting documents for attending the shareholders' meetings. The solicitors who are entrusted by powers of attorney shall also bring their identity documents to be checked.</u></p> <p><u>The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, ballots shall also be furnished.</u></p> <p><u>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholder meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</u></p> <p><u>If the shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference should register with the Company two days prior to the shareholders' meeting.</u></p> <p><u>If the shareholders' meeting is convened by video conference, the Company shall upload the meeting agenda handbook, annual report, and other relevant materials to the video conference platform at least 30 minutes prior to the start of the meeting and continue to disclose them until the end of the meeting.</u></p>	<p>marked and a sufficient number of suitable personnel shall be assigned to handle the registrations.</p> <p><u>The shareholders or the proxies entrusted by them ("shareholders") shall attend the shareholders' meeting with an attendance card, registration card for attendance or other attendance certificates. The Company shall not require the shareholders to furnish other supporting documents for attending the shareholders' meetings. The solicitors who are entrusted by powers of attorney shall also bring their identity documents to be checked.</u></p> <p><u>The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, ballots shall also be furnished.</u></p> <p><u>When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholder meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.</u></p>	
<p><u>Article 6-1</u></p> <p><u>When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice:</u></p> <p><u>1. Methods of shareholders participating in the video conference and exercising their rights.</u></p> <p><u>2. The response to the obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:</u></p> <p><u>(I) Time and date for adjourning or continuing the meeting when the aforementioned obstacles remain and cannot be eliminated.</u></p> <p><u>(II) The shareholders who attended the original shareholder by video conference without registration shall not attend the meeting adjourned or continued.</u></p> <p><u>(III) Where a shareholders' meeting held by video conference cannot proceed, the meeting shall continue only if the total shares of the shareholders present after the deduction of the shares of those attending the meeting by video shall constitute the legal limit. The shareholders</u></p>	<p>(Newly added)</p>	<p>Added in compliance with laws and regulations.</p>

Amended articles	Existing articles	Explanations
<p><u>attending the meeting by video conference shall be deemed to waive their rights in the number of shares they hold in respect of all proposals presented at the meeting.</u></p> <p><u>(IV) Measures taken when results have been declared for all proposals but no extraordinary motions are made.</u></p> <p><u>3. When a shareholders' meeting is to be convened by video conference, appropriate alternatives to shareholders who have difficulty participating in the meeting by video means shall be specified. Except for the circumstances specified under Subclause 6, Clause 7, Article 44 of the Stock Affairs Handling Rules for TWSE-listed Companies, at least line connection equipment and necessary assistance shall be provided for the shareholders. Besides, indicate the period during which the shareholders shall apply to the Company and other related matters for attention.</u></p>		
<p>Article 8</p> <p>The Company shall make an uninterrupted audio and video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.</p> <p>The aforementioned audio and video recordings shall be kept for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.</p> <p><u>If a shareholders' meeting is convened by video conference, the Company shall keep records of shareholders' registration, sign-in, questions raised, as well as voting and the Company's vote counting results and retain the records, while making an uninterrupted audio and video recording of the entire video conference.</u></p> <p><u>The above-mentioned materials and audio and video recordings shall be properly kept by the Company during the period of its existence, and the audio and video recordings shall be provided to those who are entrusted to handle the video conference affairs for storage.</u></p> <p><u>If a shareholders' meeting is convened by video conference, the Company is advised to make an audio and video recording of the back-end interface of the video conference platform.</u></p>	<p>Article 8</p> <p>The Company shall make an uninterrupted audio and video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.</p> <p>The aforementioned audio and video recordings shall be kept for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.</p>	<p>Comply with the amendments to laws and regulations.</p>
<p>Article 9</p> <p>Attendance at shareholder meetings shall be calculated based on numbers of shares. The number of attending shareholders' shares shall be calculated as the number of shares held by the shareholders who register for attendance with the attendance card <u>and through the video conference platform</u> and those exercising the rights to vote in writing or electronically.</p> <p>The chair shall call the meeting to order when it is time for the meeting, and announce the number of non-voting shares and the number of the attending shareholders.</p>	<p>Article 9</p> <p>Attendance at shareholder meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.</p> <p>The chair shall call the meeting to order when it is time for the meeting, and announce the number of non-voting shares and the number of the attending shareholders.</p>	<p>Comply with the amendments to laws and regulations.</p>

Amended articles	Existing articles	Explanations
<p>However, the chair may have the meeting postponed if the attending shareholders do not represent more than half of the total shares issued. The meeting postponement is limited to 2 times for a total of less than 1 hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned. <u>If the shareholders' meeting is held by video conference, the Company shall additionally declare the meeting adjourned on the video conference platform of the shareholders' meeting.</u></p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent more than one-third of the total number of issued shares, a tentative resolution may be adopted pursuant to Paragraph 1, Article 175 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholder meeting shall be convened within one month. <u>If the shareholders' meeting is convened by video conference, shareholders who wish to attend by video conference should register with the Company again according to Article 6.</u></p> <p>(Omitted hereinafter)</p>	<p>However, the chair may have the meeting postponed if the attending shareholders do not represent more than half of the total shares issued. The meeting postponement is limited to 2 times for a total of less than 1 hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.</p> <p>If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholder meeting shall be convened within one month.</p> <p>(Omitted hereinafter)</p>	
<p>Article 11 Before an attending shareholder speaks...(omitted) : After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond. <u>If a shareholders' meeting is convened by video conference, shareholders who participate by video conference may ask questions in text on the video conference platform after the chair calls the meeting to order and before the chair declares the meeting adjourned. The number of questions raised by each shareholder for each motion shall not exceed two, each question shall be limited to 200 words, and the provisions of paragraphs 1 to 5 shall not apply.</u> <u>If such questions in the preceding paragraph are not in violation of the regulations or not outside the scope of the motions, it is advisable to disclose such questions on the video conference platform.</u></p>	<p>Article 11 Before an attending shareholder speaks...(omitted) : After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.</p>	<p>Comply with the amendments to laws and regulations.</p>
<p>Article 13 Shareholders...(omitted) : After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholder meeting in person <u>or video conference</u>, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, two days before the date of the shareholder meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall</p>	<p>Article 13 Shareholders...(omitted) : After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholder meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, two days before the date of the shareholder meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means</p>	<p>Comply with the amendments to laws and regulations.</p>

Amended articles	Existing articles	Explanations
<p>prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholder meeting, the voting rights exercised by the proxy in the meeting shall prevail. Proposal...(omitted). : The votes for voting or election proposals at the shareholders' meetings shall be openly counted on site. After counting, the voting results, including the counted votes, shall be declared on the spot and documented. <u>When a shareholders' meeting is convened by video conference, shareholders participating by video conference shall vote on various motions and election(s) on the video conference platform after the chair calls the meeting to order. They shall complete the voting before the chair declares the voting closed, otherwise they shall be deemed to have waived their voting rights.</u> <u>When a shareholders' meeting is convened by video conference, after the chair declares the voting closed, the votes shall be counted at one go, and the voting and election results shall be announced.</u> <u>If a shareholders' meeting is convened, along with a video conference held at the same time, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6, intend to attend the physical shareholders' meeting in person, shall rescind the registration in the same manner as the registration two days before the shareholders' meeting, otherwise they can only attend the shareholders' meeting by video conference.</u> <u>Those who exercise their voting rights in writing or by electronic means without retracting their declaration of intention and participate in the shareholders' meeting by video conference shall not exercise their voting rights on the same motions, propose amendment to the same motions, or exercise their voting rights for revised motions, except for extempore motions.</u></p>	<p>shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholder meeting, the voting rights exercised by the proxy in the meeting shall prevail. Proposal...(omitted). : The votes for voting or election proposals at the shareholders' meetings shall be openly counted on site. After counting, the voting results, including the counted votes, shall be declared on the spot and documented.</p>	
<p>Article 15 Shareholders' meeting...(omitted). : The date and place meeting, chair's name, resolution method, essentials of proceedings, voting and election results (including counted votes) shall be recorded in the minutes. For an election proposal, the number of votes for each candidate shall be disclosed, and the minutes shall be permanently kept during the existence of the Company. <u>When a shareholders' meeting is convened by video conference, the minutes of the shareholders' meeting shall contain the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chair and the meeting taker, as well as the response method and the response situation when any natural disasters, accidents, or other force majeure events have obstructed the video conference platform or the participation in the video conference in addition to</u></p>	<p>Article 15 Shareholders' meeting...(omitted). : The date and place meeting, chair's name, resolution method, essentials of proceedings, voting and election results (including counted votes) shall be recorded in the minutes. For an election proposal, the number of votes for each candidate shall be disclosed, and the minutes shall be permanently kept during the existence of the Company.</p>	<p>Comply with the amendments to laws and regulations.</p>

Amended articles	Existing articles	Explanations
<p><u>the matters that shall be recorded in accordance with the preceding paragraph.</u> <u>When a shareholders' meeting is convened by video conference, the Company shall proceed as per the preceding paragraph and shall specify the alternative measures provided to shareholders who have difficulty participating in the video conference in the minutes of the shareholders' meeting.</u></p>		
<p>Article 16 On the day of a shareholder meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholder meeting. <u>If the shareholders' meeting is held by video conference, the Company shall at least upload the aforementioned information to the video conference platform thirty minutes before the meeting starts, and disclose the information until the end of the meeting.</u> <u>When a shareholders' meeting is convened by video conference, when the chair calls the meeting to order, the total number of shares in attendance shall be disclosed on the video conference platform. The same shall apply if the total number of shares and voting rights in attendance are counted during the meeting.</u> If matters put to a resolution at a shareholder meeting constitute material information under applicable laws or regulations or under the regulations of the Taiwan Stock Exchange Corporation, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.</p>	<p>Article 16 On the day of a shareholder meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholder meeting.</p> <p>If matters put to a resolution at a shareholder meeting constitute material information under applicable laws or regulations or under the regulations of the Taiwan Stock Exchange Corporation, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.</p>	<p>Comply with the amendments to laws and regulations.</p>
<p>Article 19 <u>When a shareholders' meeting is convened by video conference, the Company shall immediately disclose the voting results and election results of various motions on the video conference platform in accordance with the regulations and shall continue to disclose for at least 15 minutes after the chair declares the meeting adjourned.</u></p>	<p>Newly added.</p>	<p>Added in compliance with laws and regulations.</p>
<p>Article 20 <u>When a shareholders' meeting is convened by video conference, the chair and the minute taker shall be at the same location in Taiwan, and the chair shall disclose the address of the place when calling the meeting to order.</u></p>	<p>Newly added.</p>	<p>Added in compliance with laws and regulations.</p>
<p>Article 21 <u>When a shareholders' meeting is convened by video conference, the Company may allow shareholders to perform a simple test of the connection before the meeting commences and provide relevant services immediately before and during the meeting to assist with any technical communication problems.</u> <u>Where a shareholders' meeting is held by video, in declaring the meeting to order, the chair shall additionally declare the circumstances under which the meeting needn't be adjourned or continued as specified under Paragraph 24, Article 44 of the Stock Affairs</u></p>	<p>Newly added.</p>	<p>Added in compliance with laws and regulations.</p>

Amended articles	Existing articles	Explanations
<p><u>Handling Rules for TWSE-listed Companies. In case any disaster, incident or other force majeure events cause obstacles to hold the meeting through the video conference platform or by video before the chair declares the meeting over and last for more than 30 minutes, the meeting shall be adjourned or resumed within five days. Article 182 of the Company Act shall not apply.</u></p> <p><u>In the event of any incident in the preceding paragraph that caused the meeting to be postponed or resumed, shareholders who have not registered to participate in the original shareholders' meeting by video conference shall not participate in the meeting postponed or resumed.</u></p> <p><u>For the meeting to be postponed or resumed under paragraph 2, shareholders who have registered to participate in the original shareholders' meeting by video conference and have completed the registration but fail to participate in said meeting, the number of shares in attendance and the voting rights and voting rights for elections exercised at the original shareholders' meeting shall be included in the total number of attending shareholders' shares, voting rights, and voting rights for elections at the meeting postponed or resumed.</u></p> <p><u>Where the shareholders' meeting is adjourned or resumed according to Paragraph 2, the proposal for which voting and vote counting has been finished, and the voting result of the list of elected directors or supervisors has been declared needn't be further discussed or resolved.</u></p> <p><u>When the Company convenes a shareholder's meeting, supplemented by a video conference, if the video conference cannot continue as under paragraph 2, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. There is no need to postpone or resume the meeting in accordance with paragraph 2.</u></p> <p><u>When the meeting shall continue as in the preceding paragraph, for shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance; however, they shall be deemed to abstain for all motions resolved at the shareholders' meeting.</u></p> <p><u>Where the Company adjourns or resumes a meeting as per Paragraph 2, related businesses mentioned above shall be handled according to the date of the original shareholders' meeting as specified under Paragraph 7, Clause 20, Article 44 of the Stock Affairs Handling Rules for TWSE-listed Companies.</u></p> <p><u>During the periods specified under the last paragraph of Article 12, Paragraph 3 of Article 13 of the Rules on Use of Powers of Attorney by Attending Shareholders of TWSE-listed Companies; Paragraph 2, Article 44-5, Article 44-15, and Paragraph 1, Article 44-17 of the Stock</u></p>		

Amended articles	Existing articles	Explanations
<p><u>Affairs Handling Rules for TWSE-listed Companies, the Company shall determine the date of the shareholders' meeting adjourned or resumed according to the foregoing Paragraph 2.</u></p>		
<p><u>Article 22</u> When a shareholders' meeting is to be convened by video conference, appropriate alternatives to shareholders who have difficulty participating in the meeting by video means shall be provided. Except for the circumstances specified under Subclause 6, Clause 7, Article 44 of the Stock Affairs Handling Rules for TWSE-listed Companies, at least line connection equipment and necessary assistance shall be provided for the shareholders. Besides, indicate the period during which the shareholders shall apply to the Company and other related matters for attention.</p>	<p>Newly added.</p>	<p>Added in compliance with laws and regulations.</p>
<p><u>Article 23</u> These Rules shall take effect after having been submitted to and approved by a shareholder meeting. Subsequent amendments thereto shall be effected in the same manner.</p>	<p><u>Article 19</u> These Rules shall take effect after having been submitted to and approved by a shareholder meeting. Subsequent amendments thereto shall be effected in the same manner.</p>	<p>The article number was adjusted.</p>

Attachment 7

G-TECH Optoelectronics Corporation 2023 List of Candidates of Directors (Including Independent Directors)

Candidate type	Candidate's name	Education	Work experience	Current position	Number of shares held	Whether has acted as an independent director for 3 consecutive terms	Reason for being further nominated as the third consecutive independent director
Director	Chung, Chih-Ming	Department of Optoelectronics, National United University	Chairman of G Tech Optoelectronics President of G Tech Optoelectronics President of Chin Ming Glass Co., Ltd. Director of Chuangbang Optoelectronics Co., Ltd.	Chairman of G Tech Optoelectronics Chairman of Fast Achievement Global Ltd.	4,406,464	NA	NA
Director	Hsiao, Jen-Liang	Bachelor of International Business, Tunghai University	Supervisor of Teh Tai Steel Co., Ltd. Director of Guang Liang Metals Industrial Co., Ltd. Director of Kuang Liang Paper Co., Ltd. Supervisor of G Tech Optoelectronics	Supervisor of Teh Tai Steel Co., Ltd. Director of Guang Liang Metals Industrial Co., Ltd. Director of Kuang Liang Paper Co., Ltd. Director of G-TECH Optoelectronics Corporation	1,011,784	NA	NA
Director	Wang, Kuo-Hung	William Rainey Harper College (Business School)	Chairman of Chen Pang Blind Industrial Corporation Corporate director's representative of Sinbon Electronics Co., Ltd. Supervisor of Tang Silk Co., Ltd. Supervisor of G Tech Optoelectronics	Chairman of Chen Pang Blind Industrial Corporation Chairman of Guoxiang Investment Co., Ltd. Corporate director's representative of Sinbon Electronics Co., Ltd. Supervisor of Tang Silk Co., Ltd. Director of G-TECH Optoelectronics Corporation	240,000	NA	NA
Independent director	Huang, Kuo-Shih	Department of Accounting, National Taiwan University	Passed the CPA exam Committee member of CPA Associations R.O.C. (Taiwan) Partner CPA of PwC Taiwan Supervisor of HOLA Chairman of HONEY LOHAS CO., LTD. Independent director of Chimei Materials Technology Corp.	Chairman of Come Tree International Co., Ltd. Independent director and Remuneration Committee member of Better Life Independent director and Remuneration Committee member of SHUTTLE INC. Independent director and Remuneration Committee	0	Yes	In consideration that he has majored in finance, is familiar with related laws and regulations and has specialized experience in corporate governance, with great help for the Company, CPA Huang, Kuo-Shih will still be appointed as one of the candidates for independent directors so that

Candidate type	Candidate's name	Education	Work experience	Current position	Number of shares held	Whether has acted as an independent director for 3 consecutive terms	Reason for being further nominated as the third consecutive independent director
				member of Trust-Search Corp., Ltd. Independent director and Remuneration Committee member of G-TECH Optoelectronics Corporation			he can give play to his expertise and offer professional opinions regarding the supervision of the Board of Directors in performing his duties as an independent director.
Independent director	Wu, Chun-Feng	Department of Communications Management, Shih Hsin University	President of Liberty Times (Zhumiao District) and vice president of Winbond Advertising Co., Ltd.	Owner of Jingcheng Advertising Co., Ltd. Vice President of Winbond Advertising Co., Ltd. Independent director and Remuneration Committee member of G-TECH Optoelectronics Corporation	0	No	NA
Independent director	Yang, Ming-Ssu	PhD of Shanghai University of Finance and Economics in Economics	Secretary-General/Deputy Secretary-General of Shanghai University of Finance and Economics, Taiwan Alumni Association Member and Deputy Secretary-General of Shanghai University of Finance and Economics Alumni Association, Scholar and Advisor of New Taipei Advanced Free Diagnosis Service for Elite Industry Advisors Executive Secretary of Cross-Strait Financial Securities Summit Forum Project Head of Information Service Department and manager of Data Application Department and Project Management Department for Fubon Financial Holdings Special lecturer for National Taipei University of Business, Shih Chien University, and China	Part-time lecturer for Chihlee University of Technology Associate professor of Fuzhou Institute of Technology Remuneration committee member of Leader Electronics Inc. Remuneration committee member of Huang Hsiang Construction Independent director and Remuneration Committee member of G-TECH Optoelectronics Corporation	0	No	NA

Candidate type	Candidate's name	Education	Work experience	Current position	Number of shares held	Whether has acted as an independent director for 3 consecutive terms	Reason for being further nominated as the third consecutive independent director
			University of Technology Executive Director/Project Chief Executive of Chinese Elite Club				
Independent director	Chen, Wen-Ho	Master of Chung Yuan Christian University Department of Business Administration	Lecturer of Chung Yuan Christian University Senior specialist of Computer Room, Audit Office, Listing Department, Taiwan Stock Exchange Corporation Chairman of Gaozhuan Yiding Optoelectronics Co., Ltd. Chairman of HAPA ACOUSTIC INC.	-	0	No	NA

Note: The list of candidates was resolved and approved by the Board of Directors on May 5, 2023

Appendix 1

G-TECH Optoelectronics Corporation Articles of Incorporation (before Amendment)

Chapter 1 General Provisions

- Article 1: The Company shall be incorporated under the Company Act, and its name shall be G-TECH Optoelectronics Corporation.
- Article 2: The scope of business of the Company shall be as follows:
- I. C901020 Glass and Glass Products Manufacturing.
 - II. CC01080 Electronic Parts and Components Manufacturing.
 - III. F401010 International Trade.
 - IV. ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 2-1: The re-investment total amount of the Company is not limited by the 40% of the paid-in capital of the Company.
- Article 2-2: In the event of business needs, the Company may provide external endorsements and guarantees in accordance with the Company's "Procedures for Making Endorsements and Guarantees".
- Article 3: The Company shall have its head office in Miaoli County, and when it is determined to be necessary, upon the resolution of the Board of Directors, branch offices may be established domestically or overseas.
- Article 4: The public announcement method of the Company shall be handled in accordance with relevant laws and regulations.

Chapter 2 Shares

- Article 5: The total capital of the Company shall be NT\$ 5,000,000,000, divided into 500,000,000 shares at a par value of NT\$ 10 per share, and for the unissued shares the Board of Directors is authorized to perform share issuance at discrete times. For the total capital amount described in the preceding paragraph, an amount of NT\$ 150,000,000 shall be reserved for the issuance of employee share subscription warrants, for a total of 15,000,000 shares at a par value of NT\$ 10 per share, which may be issued at discrete times in accordance with the resolution of the Board of Directors.
- Article 5-1: The subjects for the transfer of the treasury shares purchased by the Company may include employees of holding or subordinate companies satisfying certain criteria, and the Board of Directors is authorized to determine the criteria and transfer method through resolution.
- The subjects for receiving the employee share subscription warrants issued by the Company may include employees of holding or subordinate companies satisfying certain criteria, and the Board of Directors is authorized to determine the criteria and issuance method through resolution.
- During the issuance of new shares of the Company, the employees for the share subscription may include employees of holding or subordinate companies satisfying certain criteria, and the Board of Directors is authorized to determine the criteria and subscription method through resolution.

The subjects for the employee restricted shares issued by the Company may include employees of holding or subordinate companies satisfying certain criteria, and the Board of Directors is authorized to determine the criteria and distribution method through resolution.

Article 6: The share certificates of the Company shall be in registered form and signed or sealed by the director representing the Company and shall be certified by the certification bank for issuance of the share certificates according to the law. The printing of share certificates of the Company may be exempted; however, the shares shall be registered with the Centralized Securities Depository Enterprises.

Article 6-1: Where the Company plans to cancel the public offering of shares, it shall be proposed to the shareholder meeting for resolution.

Article 7: Any change and transfer registration of shares shall be prohibited within sixty days prior to the general shareholder meeting, thirty days prior to the extraordinary shareholder meeting, or five days prior to the record date for the distribution of dividends and bonuses or other interests by the Company.

Chapter 3 Shareholders' Meeting

Article 8: The shareholder meeting is classified into two types, the general shareholder meeting and the extraordinary shareholder meeting. The general shareholder meeting shall be convened at least once per year within six months after the closing of each fiscal year. The extraordinary shareholder meeting shall be convened whenever necessary according to law.

The adoption of electronic voting is listed as one of the methods for exercising the voting rights at a shareholder meeting of the Company, and relevant operations shall be handled in accordance with the regulations of the competent authority.

Article 9: Where a shareholder for any reason cannot attend a shareholder meeting in person, they may appoint a proxy to attend the shareholder meeting on their behalf by signing or sealing and executing a power of attorney printed by the Company stating therein the scope of power authorized to the proxy.

Article 10: Unless otherwise specified in the law, each shareholder of the Company shall have one voting right for each share held.

Article 11: Unless otherwise specified in relevant laws, any resolution of a shareholder meeting shall be adopted by a majority of the shareholders present representing more than half of the total number of the Company's outstanding shares, and shall be executed based on the majority of the voting rights of attending shareholders.

Chapter 4 Directors and Audit Committee

Article 12: The Company shall have five to nine directors, and the Board of Directors shall determine the quota of directors to be elected.

The election of directors shall adopt a candidate nomination system, and shall be selected by the shareholder meeting from the candidate list. The term of office shall be three years, and re-election shall be permissible.

If re-election is not performed after a director's term of office expires, the director shall continue performing his duties until the re-elected director takes office.

The Board of Directors of the Company may establish functional committees, and the committee members, exercise of authorities and other relevant matters shall be handled in accordance with relevant laws and regulations, and shall be further established by the Board of Directors.

Article 12-1: In the roster of directors described in the preceding article, the number of independent directors shall not be less than three and shall not be less than one

fifth of the total number of directors. A candidate nomination system shall be adopted, and independent directors shall be elected by the shareholder meeting from the independent director candidate roster. Relevant matters of the professional qualification, concurrent job position limitation, nomination and election methods of the independent directors as well as other necessary requirements shall comply with relevant regulations specified by the securities competent authority.

The Company establishes an Audit Committee to replace the supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee consists of all of the independent directors, and the number of its members shall not be less than three, of which one member shall be the convener. The exercise of the authorities of the Audit Committee and other relevant matters shall be handled in accordance with relevant laws and regulations, which shall be further established by the Board of Directors.

Article 13: For the convening of a Board of Directors meeting, the reasons for convening shall be indicated clearly, and all directors shall be informed of the meeting seven days in advance. In emergency circumstances, however, a meeting may be called on shorter notice. The notices for convening the Board of Directors meeting may be made in writing, facsimile or electronic methods such e-mail, etc.

Article 14: The Board of Directors shall be formed by directors. A Chairperson of the Board shall be elected from among the directors during a Board of Directors' meeting attended by more than two thirds of the directors and with the consent of more than half of all attending directors. In case the Chairperson is on leave or cannot exercise their power and authority for any cause, the Chairperson may appoint a director to act as their proxy. When the Chairperson fails to appoint a proxy, the directors shall elect one person from among themselves to act as the proxy for the Chairperson.

In case a director cannot attend a Board of Directors meeting due to reasons, they may issue a power of attorney to appoint another director to act as their proxy for attending the meeting on their behalf in accordance with the provisions of the Company Act; provided that the proxy shall only accept the appointment of one director only. If the Board of Directors convenes a meeting by video, the directors attending the meeting in this way shall be deemed to attend the meeting in person.

Article 14-1: In addition to compliance with the provisions of the Company Act, in case of encountering the following matters, the Company shall only execute such matters after the approval of the Board of Directors through resolution is obtained:

- I. Establishment and amendments of the Articles of Incorporation.
- II. Approval for the annual budget and review of the annual settlement, including the review and supervision of the annual business plan.
- III. Approval for the Company's re-investment in other enterprises or transfer of shares, and such amount reaches more than 20% (inclusive) of the paid-in capital of the Company.
- IV. Appointment and discharge of an attesting CPA for the Company.
- V. Proposal for the transfer, sale, lease, pledge, mortgage or other methods of disposition of all or important parts of the Company's assets or business.
- VI. Approval for the application of financing, guarantee, acceptance and other loaning of the Company from a financial institution or a third party at an amount above NT\$ 10,000,000 (inclusive). However, for an amount less than NT\$ 10,000,000, such case shall be reported in the latest session of Board of

Directors meeting for recordation after the execution of such case.

- VII. Capital expense exceeding an amount above NT\$ 300,000,000 (inclusive).
- VIII. Approval for material transactions between the Company and interested parties (including affiliates).
- IX. Approval, revision and termination of the acquisition, transfer, licensing or leasing/renting of exclusive technologies and patent rights as well as technical cooperation agreements.
- X. Approval for major contractors or other material events.
- XI. The Company shall handle matters on external endorsement/guarantee and fund lending to others for approval according to the Procedures for Making Endorsements and Guarantees and the Procedure for Fund Lending to Others.

Article 15: The Company shall be obligated to apply for the enrollment of "Directors Liability Insurance" for all directors of the company, and the insurance period shall start from the first day of the term of office to the last day of the term of office of the directorship.

Article 16: For the remuneration of directors (including the Company's endorsements and guarantees), the Board of Directors is authorized to determine the payment based on the common standard adopted in the same industry.

Chapter 5 Managerial Officers

Article 17: The Company may have a number of managerial officers, and the appointment, discharge and the remuneration of the managerial officers shall be handled in accordance with the Company Act.

Chapter 6 Final Accounts

Article 18: The Company shall perform account closure at the end of each fiscal year. In addition, the following statements shall be prepared according to the law for submission to the shareholder meeting for ratification.

- I. Business Report.
- II. Financial Statements.
- III. Proposal for earnings distribution or covering of losses.

Article 19: If the Company makes a profit in a year (the reference to profit means the pre-tax profit net of remuneration distributed to employees and directors), 8% shall be appropriated from the profit as employee remuneration and 1% shall be appropriated as director remuneration. However, an amount shall be retained for recovering the accumulated losses of the Company if any.

The employee remuneration may be made in the form of shares or cash, and the subjects for receiving the shares or cash may include employees of the affiliated companies meeting certain specific criteria and the board of directors shall be authorized to establish said specific criteria.

The foregoing matters shall be handled as resolved by the Board of Directors and reported to the shareholders' meeting.

The Company shall distribute its earnings or appropriate an amount for loss recovery at the end of half of a fiscal year. If there is still a surplus in the final accounts for half of a fiscal year, an amount shall first be appropriated for paying taxes, recovering accumulated losses and paying the estimated remuneration to the retained employees. Subsequently, 10% shall be appropriated as a statutory surplus reserve, but this shall not apply if the statutory surplus reserve has been up to the total capital of the Company. The special surplus reserve shall be allocated or converted according to the laws, decrees, or regulations of the

competent authority. If there is any surplus, the balance plus the accumulated undistributed surplus in the first half of the fiscal year shall be used as shareholder dividends. The board of directors shall draft a distribution proposal; if it is executed in the form of new share issuance, it shall submit the proposal to the shareholders meeting for resolution after which it shall be distributed; if the dividend is issued in cash, the case shall be resolved by the board of directors. If there is a surplus in the Company's annual final accounts, the Company shall first pay off the taxes, make up for the accumulated losses and allocate 10% as statutory surplus reserve. However, this provision shall not apply if the statutory surplus reserve has reached the total capital of the Company. The special surplus reserve shall be allocated or converted according to the laws, decrees or regulations of the competent authority. If there is any surplus, the balance plus the accumulated undistributed surplus in the first half of the fiscal year shall be used as shareholder dividends. The board of directors shall draft a distribution proposal; if it is executed in the form of new share issuance, it shall submit the proposal to the shareholders' meeting for resolution after which it shall be distributed.

To distribute dividends and bonuses or statutory surplus reserve and capital reserve in cash in whole or in part, the Board of Directors may be authorized to hold a meeting with the presence of more than two-thirds of directors. Such distribution may be performed only if approved by over half of the directors present at the meeting, and reported to the shareholders' meeting.

At present, the Company is in a phase of growth. In the future, it will expand for business development. For earning distribution, it shall consider its future budget for capital expenditures and capital requirements. However, the dividends distributed to the shareholders shall not be lower than 20% of the period's earnings after tax or the period's distributable earnings, whichever are lower. Among the dividends distributed in the current year, the cash dividends shall not be below 50%.

Chapter 7 Supplementary Provisions

- Article 20: The Company may transfer its shares to the employees at a price below the average price for buying back the shares, or issue employee share subscription warrants at a price below the closing price for issuing ordinary shares of a Japanese company with the consent of more than two-thirds of the attending shareholders' rights to vote at a shareholders' meeting attended by shareholders representing more than half of the total issued shares.
- Article 21: Any matter not specified in these Articles of Incorporation shall be handled in accordance with the Company Act and relevant laws and regulations.
- Article 21-1: The organizational charters and operational rules of the Company shall be further established by the Board of Directors.
- Article 22: These Articles of Incorporation were duly enacted on June 25, 1996.
The first amendment was made on November 8, 1999.
The second amendment was made on April 17, 2000.
The third amendment was made on July 14, 2000.
The fourth amendment was made on September 23, 2000.
The fifth amendment was made on December 29, 2000.
The sixth amendment was made on December 29, 2000.

The seventh amendment was made on March 30, 2001.
The eighth amendment was made on June 25, 2002.
The ninth amendment was made on November 12, 2003.
The tenth amendment was made on June 27, 2006.
The eleventh amendment was made on October 11, 2006.
The twelfth amendment was made on June 29, 2007.
The thirteenth amendment was made on September 26, 2007.
The fourteenth amendment was made on December 19, 2007.
The fifteenth amendment was made on May 30, 2008.
The sixteenth amendment was made on February 23, 2010.
The seventeenth amendment was made on June 12, 2012.
The eighteenth amendment was made on June 14, 2013.
The nineteenth amendment was made on November 7, 2013.
The twentieth amendment was made on June 17, 2014.
The twenty first amendment was made on June 28, 2016.
The twenty second amendment was made on June 14, 2017.
The twenty third amendment was made on June 24, 2019.
The twenty fourth amendment was made on June 18, 2020.

Appendix 2

G-TECH Optoelectronics Corporation Rules of Procedure for the Shareholders' Meeting (before Amendment)

- Article 1 To establish a strong governance system and sound supervisory capabilities for the Company's shareholder meetings, and to strengthen management capabilities, these Rules are adopted pursuant to Article 5 of the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies" jointly established by the Taiwan Stock Exchange Corporation and the Taipei Exchange.
- Article 2 The rules of procedures for shareholder meetings of the Company, except as otherwise provided by law, regulation or the Articles of Incorporation, shall be as provided in these Rules.
- Article 3 Unless otherwise provided by law or regulation, the shareholder meetings of the Company shall be convened by the Board of Directors.
- The Company shall prepare electronic versions of the shareholder meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS) thirty days before the date of a general shareholder meeting or fifteen days before the date of an extraordinary shareholder meeting. The Company shall prepare electronic versions of the shareholder meeting handbook and supplemental meeting materials and upload them to the MOPS twenty-one days before the date of the general shareholder meeting or fifteen days before the date of the extraordinary shareholder meeting. In addition, fifteen days prior to the date of the shareholder meeting, the Company shall also have prepared the shareholder meeting handbook and supplemental meeting materials and made them available for review by shareholders at any time. The meeting handbook and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby as well as being distributed on-site at the meeting place.
- The reasons for convening a shareholder meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.
- The main contents on the election or dismissal of the directors, an amendment to the Articles of Incorporation, capital reduction, application for suspending public offering, directors' non-compete permission, earning conversion for capital increase, reserve conversion for capital increase, company dissolution, merger, division or the matters specified under Paragraph 1, Article 185 of the Company Act, Paragraph 1, Article 26 and Paragraph 6, Article 43 of the Securities Exchange Act, Paragraph 1, Article 56 and Paragraph 2, Article 60 of the Rules Governing Issuers' Placement and Issuance of Negotiable Securities shall be exemplified and explained in the reasons for convening meetings, but shall not be proposed as extraordinary motions.
- Where re-election of all directors as well as their inauguration date is stated in the notice of the reasons for convening the shareholder meeting, after the completion of the re-election in said meeting such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

Shareholders holding 1% or more of the total number of outstanding shares may propose to the Company a proposal in writing for discussion at a general shareholder meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. In addition, when any proposal put forward by a shareholder violates the provisions of Article 172-1 of the Company Act, the Board of Directors may exclude it from the agenda.

Prior to the book closure date before a general shareholder meeting is held, the Company shall publicly announce the receipt of shareholder proposals, acceptance method in writing, location and the time period for accepting submissions; the period for accepting submissions of shareholder proposals shall not be less than ten days.

The shareholders submitting proposals shall attend the general shareholders' meetings in person or by proxy, and take part in discussions about such proposals. Prior to the date of the issuance of the notice of a shareholder meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. For the shareholders' proposals that are not included in the agenda, the Board of Directors shall explain the corresponding reasons at the shareholders' meeting.

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

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

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

Article 5 The shareholders' meetings shall be held in the places where the Company's businesses are conducted or those convenient for the shareholders to attend and suitable for holding such meetings. The start time of the meetings shall not be earlier than 9 o'clock in the morning or later than 3 o'clock in the afternoon. The independent directors' opinions shall be fully considered in determining place and time of a meeting.

Article 6 The Company shall specify in its shareholder meeting notice the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.

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

The shareholders or the proxies entrusted by them ("shareholders") shall attend the shareholders' meeting with an attendance card, registration card for attendance or

other attendance certificates. The Company shall not require the shareholders to furnish other supporting documents for attending the shareholders' meetings. The solicitors who are entrusted by powers of attorney shall also bring their identity documents to be checked.

The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors, ballots shall also be furnished. When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholder meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 7 Shareholder meetings that are convened by the Board of Directors shall be chaired by the Chairperson. If the Chairperson is unable to perform duty due to leave of absence or any reasons, the Chairperson will appoint one of the directors to act on their behalf. If no one is appointed, the directors shall elect one person from among themselves to act as the proxy for the Chairperson.

To appoint a director to be the chairperson, such director shall have been in office for six months and understand the financial and business conditions of the Company. The same shall apply for a representative of a institutional director to serve as the chair.

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

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

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

Article 8 The Company shall make an uninterrupted audio and video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.

The aforementioned audio and video recordings shall be kept for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Article 9 Attendance at shareholder meetings shall be calculated based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated by the sign-in cards handed in plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order when it is time for the meeting, and announce the number of non-voting shares and the number of the attending shareholders.

However, the chair may have the meeting postponed if the attending shareholders do not represent more than half of the total shares issued. The meeting postponement is limited to 2 times for a total of less than 1 hour. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholder meeting shall be convened within one month.

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

Article 10 Where a shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the directors. Related proposals (including extraordinary motions and amendments to the original proposals) shall be voted on case by case. The meeting shall be held as scheduled in the agenda, and without the resolution of the shareholders' meeting, the agenda shall not be changed.

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

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions).

The chair shall offer opportunities for making full explanations of the proposals and the amendments or extraordinary motions put forward by the shareholders. Such proposals and amendments or extraordinary motions may be presented for voting when deemed appropriate, and adequate voting time shall be arranged.

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

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

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

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

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

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

Article 12 Voting at a shareholder meeting shall be calculated based on the number of shares. For a resolution of the shareholders' meeting, the number of shares held by the shareholders who have no right to vote shall not be included in the total number of issued shares.

When a shareholder has a personal interest in relation to an agenda item, and there is the likelihood that such a relationship would harm the interests of the Company, that shareholder may not vote on that item, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

Except for trust businesses or shareholder services agencies approved by competent securities authorities, where a person is simultaneously entrusted by more than two shareholders, voting rights held by such person as a proxy shall not exceed 3% of the voting rights in the total issued shares. Otherwise, such votes shall not be counted.

Article 13 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Paragraph 2 of Article 179 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholder meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, provided that the shareholder shall be deemed to waive his voting right in respect of the extraordinary motions or the amendments to the original proposals presented at that shareholders' meeting. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company two days before the date of the shareholder meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, unless a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholder meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, two days before the date of the shareholder meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholder meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Unless otherwise specified by the Company Act and the Articles of Incorporation, the voting for the proposals shall be approved by over half of the attending shareholders' voting rights. At the end of the shareholders' meeting, the shareholders' consent, objection and waiver shall be entered into the MOPS on the same day.

When there is an amendment or alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any of them is passed, the other proposals will then be deemed rejected, and no further voting shall be required. The votes for voting or election proposals at the shareholders' meetings shall be openly counted on site. After counting, the voting results, including the counted votes, shall be declared on the spot and documented.

- Article 14 Where directors are elected at a shareholders' meeting, pertinent election rules specified by the Company shall prevail, and the election results, including the list of elected directors, the number of votes with which they were elected, list of directors not elected and the number of votes with which they were cast, shall be announced on the spot.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
- Article 15 The matters resolved at a shareholders' meeting shall be recorded in meeting minutes, signed or sealed by the chairperson. The minutes shall be handed out to the shareholders within twenty days after the end of the meeting. The meeting minutes may be produced and distributed in electronic form.
The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.
The date and place meeting, chair's name, resolution method, essentials of proceedings, voting and election results (including counted votes) shall be recorded in the minutes. For an election proposal, the number of votes for each candidate shall be disclosed, and the minutes shall be permanently kept during the existence of the Company.
- Article 16 On the day of a shareholder meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation and the number of shares represented by proxies, and shall make an express disclosure of the same at the place of the shareholder meeting. If matters put to a resolution at a shareholder meeting constitute material information under applicable laws or regulations or under the regulations of the Taiwan Stock Exchange Corporation, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.
- Article 17 Staff handling administrative affairs of a shareholder meeting shall wear identification cards.
The chair may direct proctors or security personnel to help maintain order at the meeting place.
At the place of a shareholder meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from doing so.
When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.
- Article 18 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
A resolution may be adopted at a shareholder meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.
- Article 19 These Rules shall take effect after having been submitted to and approved by a shareholder meeting. Subsequent amendments thereto shall be effected in the same manner.

Appendix 3

G-TECH Optoelectronics Corporation

Director Election Method

- Article 1 To ensure a just, fair, and open election of directors, these regulations are adopted pursuant to the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.”
- Article 2 The election and appointment of directors of the Company shall be conducted in accordance with the procedures, unless otherwise stipulated by laws or regulations.
- Article 3 The overall composition of the board of directors shall be taken into consideration in the selection of this Corporation's directors. The composition of the board of directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:
1. Basic requirements and values: Gender, age, nationality, and culture.
 2. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.
- Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follows:
1. The ability to make judgments about operations.
 2. Accounting and financial analysis ability.
 3. Business management ability.
 4. Crisis management ability.
 5. Knowledge of the industry.
 6. An international market perspective.
 7. Leadership ability.
 8. Decision-making ability.
- More than half of the directors shall be persons who have neither a spousal relationship nor a relationship within the second degree of kinship with any other director.
- The board of directors of this Corporation shall consider adjusting its composition based on the results of performance evaluation.
- Article 4 The qualification, selection and appointment of independent directors of the Company shall comply with the “Measures on Establishment of Independent Directors by Public Entities and Matters to be Followed”, and shall be conducted in accordance with the “Code of Practice for Corporate Governance of Listed or Over-the-Counter Companies”.
- Article 5 Elections of directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.
- When the number of directors falls below five due to the dismissal of a director for any reason, the company shall hold a director by-election at the next following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the company shall convene a special shareholder meeting within 60 days of the occurrence of that fact to hold a director by-election.

- When the number of independent directors is lower than the requirement in the regulations, an independent director by-election shall be held at the next shareholders meeting. When all independent directors have been dismissed, the company shall convene a special shareholder meeting to hold a by-election within 60 days from the date on which the fact occurred.
- Article 6 Election of directors of the Company adopts the single-record cumulative election method. Each share has the same voting rights as the number of directors to be elected. One person may be elected centrally, or the number of electors shall be allocated. Independent directors and non-independent directors shall be elected together and the number of elected seats should be counted separately.
- Article 7 The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors or supervisors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- Article 8 The number of directors will be as specified in this Corporation's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.
- Article 9 Before the election, the chairperson shall appoint several persons who are shareholders as scrutineers and counters to perform their related duties. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.
- Article 10 An election ballot is invalid under any of the circumstances listed on the left:
1. Any ballots prepared by the persons entitled to convene the meetings are not counted.
2. A blank ballot is placed in the ballot box.
3. The writing is unclear and indecipherable or has been altered.
4. The elected persons and the list of director candidates are found to be unqualified.
5. Other words or marks are entered in addition to the number of voting rights allotted.
- Article 11 The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and the numbers of votes with which they were elected, shall be announced by the chair on the site.
The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. However, if a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.
- Article 12 Any unregulated items herewith shall be subject to the Company Act, the Securities Exchange Act and the Company's Articles of Incorporation.
- Article 13 The measures shall be implemented once approved by the shareholders' meeting, and so shall the amendments.

Appendix 4

G-TECH Optoelectronics Corporation Directors' shareholding

- I. Up to the book closure date of the present annual general meeting, the total number of outstanding shares of the Company is 224,329,604.
- II. According to Article 26 of the Securities Exchange Act and Subparagraph 2, Paragraph 4, Article 2-1 of the Rules Governing Directors' and Supervisors' Equity Percentage and Auditing Rules of TWSE-listed Companies, all directors of the Company shall at least hold 12,000,000 shares, and all directors of the Company (excluding the independent directors) shall hold 5,658,248 shares in total.
- III. The number of shares held by the Company's directors is detailed in the following table:

Book closure date: April 23, 2023

Title	Name	Number of shares held
Chairman	Chung, Chih-Ming	4,406,464
Director	Hsiao, Jen-Liang	1,011,784
Director	Wang, Kuo-Hung	240,000
Independent director	Huang, Kuo-Shih	-
Independent director	Wu, Chun-Feng	-
Independent director	Yang, Ming-Ssu	-