

G-TECH Optoelectronics Corporation

Notice of 2024 Annual General Shareholders' Meeting

(Summary Translation - In case of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.)

I. The 2024 Annual Shareholders' Meeting (the "Meeting") of G-TECH Optoelectronics Corporation. (the "Company") will be convened at 9:00 a.m., Monday, May 27, 2024.

Shareholders meeting location:

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

Shareholders meeting will be held by means of physical shareholders meeting

The agenda for the Meeting is as follows:

1 Report Items:

- (1) 2023 Business Report.
- (2) 2023 Audit Committee' s Review Report.
- (3) 2023 Sound Operational Plan Implementation Report.
- (4) The proposal not to proceed with the private placement of ordinary shares approved by the 2023 annual general meeting.

2 Ratification Items:

- (1) 2023 Business Report and Financial Statements of the Company.
- (2) 2023 proposal for deficit compensation of the Company.

3 Matters for Discussion:

- (1) Proposal to issue new shares for cash capital increase.
- (2) Proposal to execute the private placement of ordinary shares.

4 Extemporary Motions

II. Please refer to "Attachment 1" on pages 2 to 5 for the Company' s execution of private placement of common shares.

III. If the Company decides to hold a meeting under Article 172 of the Company Law, electronic files will be posted to the Market Observation Post System at <https://emops.twse.com.tw>. Please select "Shareholders' Meetings" under the "Electronic Books" tab, enter the year, and click "GO" to find the meeting files corresponding to Company code.

IV. Pursuant to Article 165 of the Company Act, the Company hereby closes the share transfer registration from March 29, 2024 to May 27, 2024.

- V. Please find enclosed the "Notice of Attendance" and "Proxy Statement." If you intend to personally attend the meeting, please sign or place your seal in the "Registration Card" column. Shareholders may sign or place their seal in the "Proxy Statement" column to appoint a proxy to attend the meeting on his or her behalf and execute power of attorney in writing. Please fill in the "Proxy Statement" and deliver to the Company's stock agency, Grand Fortune Securities Co., Ltd. Transfer Agent, five days before the meeting so as to further send the attendance card to the proxy.
- VI. The company will compile a summary statement of the relevant information provided by shareholders through solicitation of the proxy and disclose the content in the website of Securities & Futures Institute (SFI) on April 26, 2024. Shareholders can navigate to SFI's web page (<https://free.sfi.org.tw>) to view relevant information. (TWSE code:3149)
- VII. Shareholders may exercise his/her/its voting rights by way of electronic transmission during the period from April 27, 2024 to May 24, 2024. Please log in the "Stockvote" (<https://www.stockvote.com.tw>) of Taiwan Depository & Clearing Corporation (TDCC) and vote in.
- VIII. The Transfer Agency Department of Grand Fortune Securities Co., Ltd. is the proxy tallying and verification institution for this Annual meeting.
- IX. It is highly appreciated that you handle the matters accordingly.

To Shareholders
Board of Directors
G-TECH Optoelectronics Corporation.

Attachment 1

- I. 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 40,000,000 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, for the actual price determination date and actual issue price, depending on the condition of the arrangements of specific persons, it is proposed to the shareholder meeting to authorize the Board of Directors to make the determination based on the aforementioned method.

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.

Subscriber	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 Feng-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

Subscriber	Selection Method and Purpose	Relationship with the Company
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
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-Chiou	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

- 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 places, 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 40,000,000 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) Whether there is any significant change in managerial control one year before the private placement as resolved by the Board of Directors and one year calculated from the date on which the negotiable securities are delivered for private placement, or whether there will be a significant change in managerial control after the introduction of strategic investors through private placement: When the Company assesses the selection of places, the Company will consider and avoid the occurrence of any significant changes to the managerial control in principle.