

Stock Code: 3149



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

2026 Annual General Meeting

Meeting Handbook

Date and Time: 9 a.m., June 1, 2026

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

2026 Annual General Meeting Agenda

Date and Time: 9 a.m., June 1, 2026 (Monday)

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

Convention Method: Physical Convention of Shareholders' Meeting

One. Call Meeting to Order

Two. Chairperson Remarks

Three. Management Presentation (Company Reports)

- I. 2025 Business Report
- II. 2025 Audit Committee's Review Report.
- III. 2025 Sound Operation Plan Implementation Report.
- IV. The proposal not to proceed with the private placement of ordinary shares approved by the 2025 annual general meeting.

Four. Ratification Items

- I. Proposal for 2025 Business Report and Financial Statements.
- II. 2025 Deficit Compensation Proposal.

Five. Discussions

- I. Proposal to execute the private placement of ordinary shares.
- II. Proposal for amendment of parts of the provisions of the "Rules of Procedure for Shareholders Meeting".

Six. Elections

Proposal for re-election of directors.

Seven. Other Matters

Proposal for removal of non-compete restriction for new directors.

Eight. Extraordinary Motions

Nine. Adjournment

Management Presentation (Company Reports)

Proposal 1

Cause: 2025 Business Report, submitted for review.

Explanation: Please refer to [Attachment 1; pages 13~16] for the 2025 Business Report.

Proposal 2

Cause: 2025 Audit Committee's Review Report, submitted for review.

Explanation: Please refer to [Attachment 2; page 15] for the Audit Committee's Review Report.

Proposal 3

Cause: 2025 Sound Operation Plan Implementation Report, submitted for review.

Explanation: The Company executed cash capital increase with issuance of new shares in 2024. In addition, the Company also submitted the Sound Operation Plan Implementation Report to the shareholders' meeting in accordance with the Letter of Jin-Guan-Zheng-Fa-Zi No. 1130338000 dated August 24, 2024 and the Letter of Jin-Guan-Zheng-Fa-Zi No. 1140380996 dated March 4, 2025 [Please refer to the Attachment 3; pages 18~19].

Proposal 4

Cause: Proposal to not proceed with the private placement of ordinary shares approved by the 2025 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 2025 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

Proposal 1 (Proposed by the Board of Directors)

Cause: 2025 Business Report and Financial Statements, submitted for ratification.

Explanation:

- I. The Company's 2025 Financial Statements have been approved by the Audit Committee and Board of Directors and have been duly audited by I-Yun Tsou, CPA and Kuo-Yang Tseng, CPA of KPMG Taiwan, who also issued the audit report accordingly.
- II. Please refer to Attachment 1, Attachment 2 and Attachment 4 on Pages 13~17 and Pages 20~37 for the Business Report and related statements referred to in the preceding paragraph.

Resolution:

Proposal 2 (Proposed by the Board of Directors)

Cause: 2025 Deficit Compensation Proposal, submitted for ratification.

Explanation:

The 2025 Deficit Compensation Proposal is stated as follows:

G-TECH Optoelectronics Corporation
2025 Deficit Compensation Statement

Unit: NT\$

Item	Amount	
Deficit to be compensated at the beginning of the period		(384,631,449)
Less: Net loss of current year	(604,611,459)	
Deficit to be compensated of the current period		(989,242,908)
Additional paid-in capital:		
Share premium	802,436,000	
Lapsed stock option	8,764,000	
Deficit yet to be compensated		(178,042,908)

Responsible Person

Managers

Accounting Manager

Resolution:

Discussions

Proposal 1 (Proposed by the Board of Directors)

Cause: Proposal for execution of private placement of common shares, submitted 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 shareholders' 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 shareholders' 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 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, 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 recipients for the present ordinary shares in private placement are limited to the specific persons and strategic investors specified in Article 43-6 of the Securities and Exchange Act and prescribed in Financial Supervisory Commission’s order under Jin-Guan-Zheng-Yi-Fa-Zi No. 1120383220 dated September 12, 2023, and there is no placee already arranged.
2. Necessity: In response to the rapid changes in the global market and to strengthen the company's growth momentum, the proposed introduction of strategic investors through a private placement of common stock will enhance the company's competitiveness and is clearly necessary for long-term business development
3. Expected Benefits: The introduction of strategic investors will replenish working capital, and through strategic cooperation between the two parties, the company's operational development will be improved
4. 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 Executive Vice President of the

Subscribers	Selection Method and Purpose	Relationship with the Company
		Company
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
Hung, Min-Nan	With extensive understanding on the business of the Company	President 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
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
Tsai, Yueh-Hsun	With extensive understanding on the business of the Company	Special Assistant of the Company
Lin, Hsing-Chiao	With extensive understanding on the business of the Company	Assistant Vice President of the Company
Hsu, Hsien-Yi	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
Chung, Hsiang-Dao	With extensive understanding on the business of the Company	Assistant Vice President of the Company
Hung, Yu-Te	With extensive understanding on the business of the Company	Assistant Vice President of the Company
Kung, Zheng-Nien	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
Shi, Jun-nan	With extensive understanding on the business of the Company	Assistant Vice President of the Company
Yu, Chih-Wei	With extensive understanding on the business of the Company	Audit Officer of the Company
Hsu, Ting-Zhen	With extensive understanding on the business of the Company	Director Candidate 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 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 from one year period immediately preceding the day on which the Board of Directors resolves on the private placement until one year after the delivery of the securities in private placement: When the Company assesses the places, the Company will consider and avoid the occurrence of any significant changes to the managerial control in principle.

- 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:

Proposal 2 (Proposed by the Board of Directors)

Cause: Proposal for amendment of parts of the provisions of "Rules of Procedure for Shareholders Meeting", submitted for discussion.

Explanation:

- I. In accordance with amendment to Article 6 of the "Regulations Governing the Preparation and Conduct of Shareholders' Meetings for Public Companies" along with reference to the international ballot examiner system, it is proposed to amend parts of the provisions of the Company's "Rules of Procedure for Shareholders' Meetings".
- II. For the Amendment Comparison Table, please refer to [Attachment 5; pages 38~39].

Resolution:

Elections

(Proposed by the Board of Directors)

Cause: Proposal for re-election of directors, please proceed with the election.

Explanation:

- I. The term of office of the current term of directors of the Company will be expired on June 20, 2026.
- II. Pursuant to the Articles of Incorporation, complete reelection shall be performed at the general shareholders' meeting of this year, and 9 directors (including 4 independent directors) shall be elected, whose term of office shall be 3 years, from June 1, 2026 to May 31, 2029. 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) has been approved by the Board of Directors through resolution on April 16, 2026. Please refer to [Attachment 6, pages 40~42].

Voting Results:

Other Matters

(Proposed by the Board of Directors)

Proposal: Proposal for removal of the non-competition of restrictions against the new directors, submitted for discussion.

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. According to Article 209 of the Company Act, it is proposed to the current general shareholders' meeting to approve the removal of the non-compete restrictions for newly appointed directors.
- III. The current status of non-compete restrictions proposed to be removed is described in the table below:

Title	Candidate	Name of other employers and title
Director	Chung, Chih-Ming	Chairman 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 Corporate Director Representative of SINBON Electronics Co., Ltd. Supervisor of Tang Silk Co., Ltd.
Director	Hsu, Ting-Zhen	Chairman of Aerkomm Taiwan Inc. Executive Director of Aerkomm Inc.
Independent director	Huang, Kuo-Shih	Independent Director and Remuneration Committee Member of Carilex Medical, Inc. Independent Director and Remuneration Committee Member of Better Life Group Independent Director and Remuneration Committee Member of Trust-Search Corp. Ltd. Director of TEKCORE CO., LTD.
Independent director	Yang, Ming-Szu	Independent Director and Remuneration Committee Member of Leader Electronics Inc.
Independent director	Chen, Wen-He	Independent Director of Tex-Ray Industrial Co., Ltd.

Title	Candidate	Name of other employers and title
Independent director	Chien, Tsui-Ting	Independent Director of SHANGYA TECHNOLOGY CO., LTD. Independent Director of Kwong Lung Enterprise Co., Ltd. Independent Director of SunWay Biotech Co., Ltd.

Resolution:

Extraordinary Motions

Adjournment

Attachment 1

G-TECH Optoelectronics Corporation

2025 Business Report

G-TECH Optoelectronics (the “Company”) is a professional glass processing manufacturer with comprehensive glass processing technologies capable of satisfying the demands of different markets. The products face 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 our company's product development. The products extend from glass processing to TP Module services, and the technology applications span across the industrial products, such as in-vehicle, optoelectronics, medical care and construction. Customers were also expanded from LCM and industrial control plant in the early stage to the end customers, such as sports, in-vehicle and buildings.

I. 2025 Business Status Report

(I) Business plan implementation result/unit:

NT\$ thousand

Operating revenue from products	2025	2024	Amount of increase or decrease	Increase/decrease
Smart cars	236,315	599,204	-362,889	-60.56%
Smart optoelectronics	1,816,660	1,350,607	466,053	34.51%
Smart buildings	229,772	213,369	16,403	7.69%
Total	2,282,748	2,163,181	119,567	5.53%
Gross profit	-10.53%	1.13%		-11.66%
Net income	-26.49%	-11.12%		-15.37%

The Company's revenue in 2025 increased by NT\$120 million compared to 2024, with an increase rate of 5.53%, mainly due to revenue growth in smart optoelectronics and smart building products of NT\$466 million and NT\$16 million with increases of 34.51% and 7.69%, respectively. In addition, revenue from smart auto products declined by NT\$363 million with a decrease of 60.56%. However, the rise in operating costs has significantly eroded the Company's profit, resulting in a 11.66% decline in gross margin and a 17.57% decline in net profit margin respectively in 2025 compared to

2024.

(II) Budget Implementation Status

Since the Company has not publicly disclosed the 2025 financial forecast, it is not required to disclose the budget implementation status.

(III) Financial income and expenditure management and profitability analysis

In 2025, although the Company's revenue increased, its operating costs faced significant challenges from global economic and political risks. The Company has actively adjusted its product structure, increased the proportion of sales from niche products, and expanded to lower-cost operating locations. Furthermore, inventory and reducing expenses have also been controlled rigorously to lower operating costs. The Company has also conducted a cash capital increase to increase the working capital and to meet operational needs, such that the Company's financial structure has been improved.

1. Financial income and expenditure management

Unit: NT\$ thousand

Item	2025	2024	Increase/ decrease (in amount)
Operating income	2,282,748	2,163,181	119,567
Gross profit (loss)	-240,391	24,462	-264,853
Operating expenses	361,549	313,575	47,974
Net operating profit (loss)	-601,940	-289,113	-312,827
Net profit (loss) after tax	-604,611	-238,705	-365,906

2. Profitability analysis

Analysis Item		2025	2024
Financial structure	Debt-to-asset ratio	47.64%	58.04%
	Ratio of long-term funds to fixed assets	234.52%	254.42%
Solvency	Current ratio	146.98%	137.79%
	Quick ratio	135.81%	124.32%
Profitability	Return on assets	-11.91%	-4.64%
	Return on equity	-26.76%	-14.46%
	Earnings per Share	NT\$-2.85	NT\$-1.45

II. Research and development (R&D)

The Company is committed to the development of own technologies and to improve production efficiency and product quality. We have also obtained U.S. patents for display cover glass in 2025. The main R&D results and plans are as follows:

Year	No.	R&D result and plan	Description of benefits
2025	1	Development of ultra-large-size 3D molding equipment	Product technology for the maximum formation length of 1800mm
	2	Development of ultra-large-size 3D film coating equipment	Product technology for the maximum film coating length of 1800mm
	3	Development of 3D five-bending	Development of new lamination

		curved surface lamination equipment	technology, and new product application
	4	Development of film coating technology for 3D five-bending curved surface	Development of AR film coating technology for large-angle bending
2026	1	Manufacturing of 3D high-efficiency thermal formation furnace equipment	High efficiency and energy saving, with reduction of mass production costs
	2	Development of ultra-durable AF film	Improvement of wear resistance of cover glass
	3	Ultra-low flatness (roughness) polishing technology	HDD glass applications

III. Continuous advancement of major business development

(I) Smart automotive product

More and more global automakers are bypassing first-tier suppliers and contacting second-tier panel manufacturers directly to control the display and cockpit integration. This transformation is mainly driven by cost-effectiveness and faster innovation cycles, as well as adjustments to trade-oriented procurement. G-TECH has transformed from a traditional structural division model to the role for assisting and participating in the development and supply of products. We continue to improve multi-curved surface 3D glass integration technology, and to head towards the application and development of advanced glass thermoforming technology. The design of smart cockpit dashboard requires products to meet the trend of complex, continuous, and multi-curved panel surfaces, and G-TECH is able to achieve product customization meeting the requirements of large size, curved surface, and integration, aesthetic appearance, simple user interface, and enhanced user experience.

(II) Smart Optoelectronics Products

For the application of glass protection, in addition to consumer electronics, the Company enters the market for AI server storage hard disk glass platters (HDD) and fan-out panel-level packaging (FOPLP) substrate glass by leveraging the Company's R&D experience and production capacity in display and touch panel glass substrates. The platter of traditional magnetic hard disk drives is primarily made of aluminum and glass. As memory capacity increases, aluminum faces limitations; whereas glass offers greater potential of development. For the PMR/HAMR read/write technology, HAMR writing generates temperatures of 400~500°C, and aluminum substrates can only withstand heat up to 290°C, whereas glass substrates can withstand temperatures exceeding 690°C. Consequently, future hard disks for AI servers and larger-capacity drives will primarily use glass platters.

IV. Impacts of the external competition, regulatory environment and overall business environment

Climate change and geopolitical risks remain uncertainties for the global economy, and economic growth is expected to slow down in 2026 compared to 2025. The 2025 economic growth was mainly driven by temporary factors of early trade planning and inventory adjustments, rather than fundamental improvements. As the impact of United States tariffs continue to take effect and the effect of early stocking starts to fade, global demand is expected to slow down significantly. Although the demand for AI-related products provides certain support, the growth of electronics and information and communication products exports will slow down due to the high base effect.

The continuous existence of uncertainties in 2026, the intensified protectionism and the labor supply impact can suppress the economic growth, and the global economic outlook may still face the risk of slow growth. To address the continuous changing global economic situation, the Company has diversified its global presence based on customer needs and product strategies to mitigate geopolitical risks. Such dispersal of production bases can also reduce reliance on any single region and fosters closer collaboration with customers, in order to jointly manage cost pressures stemming from tariffs.

In addition, as global ESG requirements increase and regulations become more rigorous, the Company will continue to integrate sustainable development principles into its operations, and will also closely monitor legal and environmental changes while proactively establishing response strategies, in order to minimize operational risks.

Responsible Person

Managers

Accounting Manager

Attachment 2

G-TECH Optoelectronics Corporation

Audit Committee's Review Report

The Board of Directors has prepared the 2025 business report, financial statements, and deficit compensation proposal, in which the financial statements have been fully audited by the CPAs of KPMG Taiwan, and an audit report with unqualified opinions has been issued. Said financial statements, business reports, and deficit compensation proposal 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:

2026 Annual General Meeting of G-TECH Optoelectronics Corporation

G-TECH Optoelectronics Corporation
Chairperson of the Audit Committee
Wu, Chun-Feng

Date: March 6, 2026

Attachment 3

G-TECH Optoelectronics Corporation 2025 Sound Operation Plan Implementation Report

(I) Implementation status of sound operation plan

Unit: NT\$ thousand

Item	2025	2024	Increase/decrease (in amount)	Increase/decrease (in percentage)
Operating income	2,282,748	2,163,181	119,567	5.53%
Operating costs	2,523,139	2,138,719	384,420	17.97%
Gross profit (loss)	-240,391	24,462	-264,853	-1082.71%
Operating expenses	361,549	313,575	47,974	15.30%
Selling and marketing expenses	45,345	47,554	-2,209	-4.65%
Administrative expenses	207,453	147,244	60,209	40.89%
R&D expenditure	108,751	118,777	-10,025	-8.44%
Net operating profit (loss)	-601,940	-289,113	-312,827	108.20%
Non-operating income & expense	-51,074	50,407	-101,481	-201.32%
Net profit (loss) before tax	-653,014	-238,705	-414,309	173.56%
Income tax expense	-48,402		-48,402	-
Net profit (loss) after tax	-604,611	-238,705	-365,906	153.29%

(II) Explanation on major difference

1. Operating income

The operating income in 2025 increased by NT\$120 million from 2024, an increase of 5.53%. The product revenue from smart automotive products decreased by NT\$363 million, or 60.56%. The decline was mainly due to customers' transfer of orders to reduce costs and due to the newly developed products still under trial production stage. The smart optoelectronics products increased by NT\$466 million, with a growth rate of 34.51%, which was mainly due to the change in the terminal product specifications, and the increase in the market product supply demand and price increase. The revenue from smart buildings increased by NT\$16 million or 7.69%, which was mainly due to the restart of previously postponed construction projects. However, under the impact of the government's suppression policy on real estate hype and increase of construction raw material costs, the market has not yet recovered.

2. Gross profit

The gross profit in 2025 decreased by NT\$265 million or 1082.71% from 2024, which was mainly due to the difference in product portfolio, insufficient

production capacity utilization, such that the loss increased to NT\$278 million. In addition, although the global inflation eased, the cost of raw materials remained high, and it was difficult to reflect the cost in the selling prices, such that the profit was affected and reduced.

3. Operating expenses

The operating income in 2025 increased by NT\$48 million from 2024, an increase of 15.30%. Sales expenses decreased by NT\$2 million, primarily due to lower revenue from smart automotive products and the corresponding reduction in export costs. Administrative expenses increased by NT\$60 million, primarily due to higher costs associated with establishment of the production base in Vietnam, and the increased employee remuneration cost of NT\$11 million resulting from the recent issuance of new shares. R&D expenses decreased by NT\$10 million, mainly due to strict cost control for new smart automotive product development, particularly in mold development expenses.

4. Non-operating revenue & expense

The non-operating revenue and expense in 2025 indicated an increase of loss of NT\$101 million from 2024, a decrease of 201.32%, which was mainly due to the impact of exchange rate fluctuations such that the exchange loss increased by NT\$42 million, and the rental income decreased by NT\$49 million.

Attachment 4

Independent Auditor's Report

To the Board of Directors of G-TECH Optoelectronics Corporation:

Audit 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, 2025 and 2024, 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, 2025 and 2024.

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, 2025 and 2024, and its financial performance and cash flows for the years ended December 31, 2025 and 2024, in accordance with the regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We are entrusted to conduct the audits in accordance with the Regulation Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the parent company only 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 parent company only financial statements of the Company for the year ended December 31, 2025. 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(17) of the parent company only financial statements for the detailed accounting policy on revenue recognition. Please refer to Note 6(20) of the parent company only 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 the appropriateness of the accounting policy for revenue recognition;
- Understand and test the effectiveness of the design and implementation of internal control over the main revenue types, transaction models, contract terms and transaction conditions of the Company;
- Conduct detailed tests on samples and check various forms to ensure the authenticity of transactions; perform cut-off testing before and after the financial reporting date, select samples and verify against relevant documents to determine if the timing of recognition of transactions is reasonable.

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(8) 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 28% 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 the adoption. Subsequent fair value change is reorganized as current profit/loss. The evaluation of investment properties is performed by external real estate appraisers, using the most appropriate method of the income approach for valuation or the land development analysis approach to determine the fair value. The application of the income approach or land development analysis approach may involve significant uncertainties in the estimation of future rent levels, market conditions, area available for development, expected costs, income and discount rates. If the evaluation of changes in fair value is not appropriate, it may cause the financial statements to be materially misstated. 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 compare 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 parent company only 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 parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, 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 parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards will always detect a material misstatement when it exists in the parent company only financial statements. 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.

As part of an audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risk of material misstatement in the parent company only 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 level.
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 parent company only

financial statements are required to be provided in our audit report to allow users of parent company only 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 parent company only financial statements, including relevant notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of investees under the equity method, and express an opinion on the parent company only 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 2025 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. Approved by the Competent Authority of Securities:

Jin-Guan-Zheng-Shen-Zi No. 1130332775

Jin-Guan-Zheng-VI-Zi No.0940129108

March 10, 2026

G-TECH Optoelectronics Corporation
Balance Sheet
As of December 31, 2025 and 2024

Unit: NTS thousand

Asset	2025.12.31		2024.12.31			Liabilities and Equity	2025.12.31		2024.12.31	
	Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:				
1100 Cash and cash equivalents (Notes 6(1) and (22))	\$ 567,717	12	844,441	19	2100	Short-term borrowings (Notes 6(11), (22) and (25))	\$ 168,000	4	700,748	16
1110 Financial asset at fair value through profit or loss – current (Notes 6(2), and (22))	-	-	4,354	-	2130	Contract liabilities - current (Note 6(20))	7,472	-	8,869	-
1170 Notes and accounts receivable, net (Notes 6(4), (20), and (22))	397,175	8	346,821	8	2170	Notes and accounts payable (Note 6(22))	342,984	7	283,145	6
1180 Notes and accounts receivable - related parties, net (Notes 6(4), (20), (22) and 7)	25,418	1	3,829	-	2180	Notes and accounts payable - related parties (Notes 6(22) and 7)	19,480	1	24,497	1
1220 Current income tax assets	2,887	-	1,376	-	2200	Other payables (Note 6(22) and 7)	103,454	2	82,909	2
130X Inventories (Note 6(5))	90,992	2	173,919	4	2213	Payables on equipment (Notes 6(22) and (25))	672	-	2,168	-
1476 Other financial assets - current (Notes 6(9), (22), 7 and 8)	91,899	2	340,112	7	2250	Liability reserve - current (Note 6(14))	9,346	-	10,483	-
1479 Other current assets (Note 6(10))	16,504	-	40,264	1	2280	Lease liabilities- current (Notes 6(22) and (25))	14	-	15,557	-
Total current assets	1,192,592	25	1,755,116	39	2322	Long-term borrowings due in one year or one business cycle (Notes 6(12), (22) and (25))	224,017	5	184,491	4
					2399	Other current liabilities	13	-	9	-
Non-current assets:						Total current liabilities	875,452	19	1,312,876	29
1510 Financial asset at fair value through profit or loss - non-current (Notes 6(2), and (22))	200,784	4	99,960	2		Non-current liabilities:				
1517 Financial assets at fair value through other comprehensive income- non-current (Notes 6(3) and 6(22))	27,711	1	-	-	2540	Long-term borrowings (Notes 6(12), (22) and (25))	1,251,316	26	1,156,259	26
1551 Investments accounted for under the equity method (Notes 6(6) and (27))	481,260	10	186,839	4	2550	Provision for liabilities - non-current	15,698	-	16,548	-
1600 Property, plant and equipment (Notes 6(7), (25), 8 and 9)	1,225,324	26	1,166,985	26	2570	Deferred income tax liabilities (Note 6(15))	71,137	1	63,326	2
1755 Right-of-use assets	20,760	-	39,567	1		Total non-current liabilities	1,338,151	27	1,236,133	28
1760 Net investment property (Notes 6(8) and 8)	1,328,137	28	1,148,336	26		Total liabilities	2,213,603	46	2,549,009	57
1780 Intangible assets	3,338	-	2,723	-	3110	Equity (Note 6(16)):				
1840 Deferred income tax assets (Note 6(15))	68,680	1	12,466	-	3200	Ordinary share capital	2,262,336	48	1,862,336	41
1980 Other financial assets - non-current (Notes 6(9) and (22))	470	-	4,569	-	3300	Capital surplus	811,200	17	436,690	9
1990 Other non-current assets (Notes 6(10), 8 and 9)	221,294	5	94,298	2	3400	Losses to be covered	(989,242)	(21)	(821,325)	(18)
Total non-current assets	3,577,758	75	2,755,743	61		Other equities	472,453	10	484,149	11
Total Assets	\$ 4,770,350	100	4,510,859	100		Total equity	2,556,747	54	1,961,850	43
						Total liabilities and equity	\$ 4,770,350	100	4,510,859	100

(Please refer to the notes to the parent company only financial statements enclosed for details)

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, 2025 and 2024

		Unit: NT\$ thousand			
		2025		2024	
		Amount	%	Amount	%
4000	Operating revenues (Note 6(20) and 7)	\$ 2,016,159	100	1,984,285	100
5000	Operating costs (Notes 6(5), (7) (14) and 7)	2,244,250	111	1,962,422	99
	Gross profit (loss)	(228,091)	(11)	21,863	1
	Operating expenses (Notes 6(4), (7), (14), (16) and (17)):				
6100	Selling and marketing expenses	43,559	2	45,535	2
6200	Administrative expenses	176,859	9	149,518	8
6300	Research and development expenses	106,511	5	118,777	6
6450	Estimated credit impairment losses (recovery gains)	3,468	-	(15,752)	(1)
6300	Total operating expenses	330,397	16	298,078	15
	Net operating loss	(558,488)	(27)	(276,215)	(14)
	Non-operating income and expense:				
7100	Interest income (Note (21))	15,394	1	15,404	1
7020	Other gains and losses (Note (8), (13) and (21))	4,160	-	65,144	3
7050	Finance costs (Note (21))	(41,887)	(2)	(45,058)	(2)
7070	Share of subsidiaries and associates accounted for using the equity method	(72,193)	(4)	2,020	-
	Total non-operating income and expenses	(94,526)	(5)	37,510	2
	Loss before tax	(653,014)	(32)	(238,705)	(12)
7950	Less: Income tax (gain) expense (Note 6(15))	(48,403)	(2)	2,054	-
	Net loss of current period	(604,611)	(30)	(240,759)	(12)
8300	Other comprehensive income:				
8310	Items not reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit plans	4	-	-	-
8349	Less: Income tax related to not recategorized items	-	-	-	-
	Total items that will not be reclassified to profit or loss	4	-	-	-
8360	Items that may subsequently be reclassified to profit or loss (Note 6(16))				
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method - Items may be reclassified into profit or loss	(11,696)	(1)	5,482	-
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	(11,696)	(1)	5,482	-
8300	Other comprehensive income (net of tax)	(11,692)	(1)	5,482	-
	Total comprehensive income of current period	\$ (616,303)	(31)	(235,277)	(12)
	Loss per share (Note 6(18))				
	Basic loss per share (Unit: NT\$)	\$	(2.85)		(1.45)

(Please refer to the notes to the parent company only financial statements enclosed for details)

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation
Statement of Changes in Equity
From January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

	Ordinary share capital	Capital collected in advance	Capital surplus	Losses to be covered	Other equity		Total	Total equity
					Difference in exchange from the conversion of financial statements of overseas operating entities	Revalued amount of property		
Balance on January 1, 2024	\$ 1,443,296	2,760	22,614	(581,144)	165,980	312,687	478,667	1,366,193
Net loss of current period	-	-	-	(240,759)	-	-	-	(240,759)
Other comprehensive income (loss) of current period	-	-	-	-	5,482	-	5,482	5,482
Total comprehensive income of current period	-	-	-	(240,759)	5,482	-	5,482	(235,277)
Covering loss from capital surplus	-	-	(578)	578	-	-	-	-
Issuance of new shares for employees' exercise of stock options	19,040	(2,760)	9,054	-	-	-	-	25,334
Cash capital increase	400,000	-	384,000	-	-	-	-	784,000
Cash capital increase reserved for employee subscription cost	-	-	21,600	-	-	-	-	21,600
Balance on December 31, 2024	1,862,336	-	436,690	(821,325)	171,462	312,687	484,149	1,961,850
Net loss of current period	-	-	-	(604,611)	-	-	-	(604,611)
Other comprehensive income (loss) of current period	-	-	-	4	(11,696)	-	(11,696)	(11,692)
Total comprehensive income of current period	-	-	-	(604,607)	(11,696)	-	(11,696)	(616,303)
Covering loss from capital surplus	-	-	(436,690)	436,690	-	-	-	-
Cash capital increase	400,000	-	800,000	-	-	-	-	1,200,000
Cash capital increase reserved for employee subscription cost	-	-	11,200	-	-	-	-	11,200
Balance on December 31, 2025	\$ 2,262,336	-	811,200	(989,242)	159,766	312,687	472,453	2,556,747

(Please refer to the notes to the parent company only financial statements enclosed for details)

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, 2025 and 2024

	Unit: NT\$ thousand	
	2025	2024
Cash flows from operating activities:		
Net loss before tax in the period	\$ (653,014)	(238,705)
Adjustments:		
Income/expenses items		
Depreciation expense	125,120	126,839
Amortization expense	3,036	1,152
Expected credit losses (gain from price recovery)	3,468	(15,752)
Net loss on financial assets and liabilities at fair value through profit or loss	12,600	10,625
Interest expense	41,887	45,058
Interest income	(15,394)	(15,404)
Dividend income	(72)	
Share-based payment cost	11,200	21,600
Share of loss (gain) from subsidiaries, associated companies and joint ventures using the equity method	72,193	(2,020)
Gain on fair value adjustment of investment property	(35,512)	(1,080)
Gains on lease modification	-	(4)
Losses from unfinished construction projects	6,097	-
Total adjustments to reconcile profit and loss	<u>224,623</u>	<u>171,014</u>
Changes in assets/liabilities relating to operating activities:		
Net changes in assets relating to operating activities:		
Decrease (increase) in notes and accounts receivable (including related parties)	(86,979)	74,768
Inventory decrease (increase)	82,927	(21,125)
Decrease (increase) in other current assets	23,760	(29,693)
(Increase) decrease in other financial assets	(1,693)	3,332
Total net changes in assets related to operating activities	<u>18,015</u>	<u>27,282</u>
Net changes in liabilities related to operating activities:		
Increase (decrease) in contract liabilities	(1,397)	7,457
Increase in notes and accounts payable (including related parties)	54,822	41,196
Decrease in other payables	(7,343)	(481)
Decrease in provision for liability	(1,987)	(6,708)
Increase (decrease) in other current liabilities	4	(280)
Total net changes in liabilities related to operating activities	<u>44,099</u>	<u>41,184</u>
Total net changes in assets and liabilities related to operating activities	<u>62,114</u>	<u>68,466</u>
Total adjustments	<u>286,737</u>	<u>239,480</u>
Cash inflow (outflow) from operating activities	(366,277)	775
Interest received	15,394	15,404
Dividends received	72	-
Interest paid	(42,640)	(42,186)
Income tax paid	(1,511)	(977)
Net cash outflow from operating activities	<u>(394,962)</u>	<u>(26,984)</u>

G-TECH Optoelectronics Corporation
Statements of Cash Flows (continued)
From January 1 to December 31, 2025 and 2024

	Unit: NT\$ thousand	
	2025	2024
Cash flow from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(27,711)	-
Acquisition of financial assets at fair value through profit or loss	(607,302)	(167,001)
Disposal of financial assets at fair value through profit or loss	498,232	52,386
Acquisition of investments under equity method	(30,000)	(64,360)
Acquisition of asset group (Note 4(15) and 6(27))	(348,310)	-
Property, plant and equipment acquired	(154,140)	(39,547)
Disposal of property, plant and equipment	6,789	-
Acquisition of intangible assets	(3,651)	(1,753)
Acquisition of Investment property	(144,289)	-
Decrease (increase) in other financial assets	294,358	69,716
Increase in prepayments for equipment	(151,832)	(60,845)
Net cash used in investing activities	(667,856)	(211,404)
Cash flows from financing activities:		
Increase in short-term borrowings	168,000	1,287,748
Decrease in short-term borrowings	(700,748)	(969,000)
Repayment of corporate bonds	-	(500,000)
Proceeds from long-term borrowings	328,000	370,000
Repayments of long-term borrowings	(193,417)	(398,827)
Lease principle repayment	(15,741)	(16,327)
Cash capital increase	1,200,000	784,000
Employees' exercise of stock options	-	25,334
Net cash inflow from financing activities	786,094	582,928
Increase (decrease) in cash and cash equivalents in current period	(276,724)	344,540
Balance of cash and cash equivalents at beginning of period	844,441	499,901
Balance of cash and cash equivalents at end of period	\$ 567,717	844,441

(Please refer to the notes to the parent company only financial statements enclosed for details)

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

Audit 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, 2025 and 2024, 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, 2025 and 2024.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years ended December 21, 2025 and 2024 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 are entrusted to conduct the audits in accordance with the Regulation Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the 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, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Key audit matters for the audit of the financial statements are stated as follows:

I. Revenue Recognition

Please refer to Note 4(17) of the consolidated financial statements for the detailed accounting policy

on revenue recognition. Please refer to Note 6(20) of the consolidated financial statements for detailed descriptions of the revenue recognition.

Description of Key Audit Matters:

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 the appropriateness of the accounting policy for revenue recognition;
- Understand and test the effectiveness of the design and implementation of internal control over the main revenue types, transaction models, contract terms and transaction conditions of the Group;
- Conduct detailed tests on samples and check various forms to ensure the authenticity of transactions; perform cut-off testing before and after the financial reporting date, select samples and verify against relevant documents to determine if the timing of recognition of transactions is reasonable;

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(8) 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 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 the adoption. The subsequent fair value change is reorganized as current profit/loss. The evaluation of investment properties is performed by external real estate appraisers, using the most appropriate method of the income approach for valuation or the land development analysis approach to determine the fair value. The application of the income approach or land development analysis approach may involve significant uncertainties in the estimation of future rent levels, market conditions, area available for development, expected costs, income and discount rates. If the evaluation of changes in fair value is not appropriate, it may cause the financial statements to be materially misstated. 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 compare 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 2025 and 2024, for which we have issued an independent auditor's report with 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 is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards will always detect a material misstatement when it exists in the consolidated financial statements. 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.

As part of an audit in accordance with the auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. 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 level.
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 determine those matters that were of most significant in the audit of the Group's 2025 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. Approved by the Competent Authority of Securities:
Jin-Guan-Zheng-Shen-Zi No. 1130332775
Jin-Guan-Zheng-VI-Zi No.0940129108

March 10, 2026

G-TECH Optoelectronics Corporation and Subsidiaries
Consolidated Balance Sheet
As of December 31, 2025 and 2024

Unit: NT\$ thousand

Asset	2025.12.31		2024.12.31			Liabilities and Equity	2025.12.31		2024.12.31	
	Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities:				
1100 Cash and cash equivalents (Note 6(1), (22) and (27))	\$ 753,797	15	999,623	21	2100	Short-term borrowings (Notes 6(11), (22) and (25))	\$ 168,000	4	700,748	15
1110 Financial asset at fair value through profit or loss - current (Notes 6(2), and (22))	-	-	4,354	-	2130	Contract liabilities - current (Note 6(20))	11,584	,	16,107	-
1170 Notes and accounts receivable (Note 6(4), (20), (22) and (27))	475,704	10	393,972	9	2170	Notes and accounts payable (Note 6(22))	440,790	9	372,655	8
1180 Notes and accounts receivable - related parties (Note 6(4), (20), (22) and 7)	4,595	-	3,829	-	2180	Notes and accounts payable - related parties (Notes 6(22) and 7)	19,185	,	24,497	1
1220 Current income tax assets	2,887	-	1,376	-	2219	Other payables (Note 6(22) and 7)	109,914	2	84,068	2
130X Inventories (Note 6(5) and (27))	101,484	2	173,919	4	2213	Payables on equipment (Notes 6(22) and (25))	5,506	-	6,921	-
1476 Other financial assets - current (Note 6(9), (22) and 8)	92,546	2	342,479	7	2250	Liability reserve - current (Note 6(14))	9,346	-	10,483	-
1479 Other current assets (Note 6(10))	21,746	-	48,111	1	2280	Lease liabilities- current (Notes 6(22) and (25))	14	-	27,994	1
Total current assets	1,452,759	29	1,967,663	42	2322	Long-term borrowings due in one year or one business cycle (Notes 6(12), (22) and (25))	224,017	5	184,491	4
Non-current assets:						Other current liabilities	38	-	47	-
1510 Financial asset at fair value through profit or loss - non-current (Notes 6(2), and (22))	200,784	4	99,960	2	2399	Total current liabilities	988,394	20	1,428,011	31
1517 Financial assets at fair value through other comprehensive income - non-current (Notes (3) and 6(22))	27,711	1	-	-		Non-current liabilities:				
1551 Investment accounted for under the equity method (Note 6(6))	53,505	1	58,393	1	2540	Long-term borrowings (Notes 6(12), (22) and (25))	1,251,316	26	1,156,259	25
1600 Property, plant and equipment (Notes 6(7), (25), (27), 8 and 9)	1,436,850	30	1,182,444	26	2550	Provision for liabilities - non-current	15,698	-	16,549	-
1755 Right-of-use assets (Note 6(27))	86,701	2	101,079	2	2570	Deferred income tax liabilities (Note (15))	71,137	2	63,326	1
1760 Net investment property (Notes 6(8) and 8)	1,328,137	27	1,148,336	25	2580	Lease liabilities - non-current (Note 6(22))	-	-	50,339	1
1780 Intangible assets	3,660	-	2,723	-		Total non-current liabilities	1,338,151	28	1,286,473	27
1840 Deferred income tax assets (Note 6(15))	68,680	1	12,466	-		Total liabilities	2,326,545	48	2,714,484	58
1980 Other financial assets - non-current (Notes 6(9) and (22))	577	-	8,972	-		Equity attributable to owners of the parent (Note 6(16)):				
1990 Other non- Current assets (Note 6(10), (22), 8 and 9)	223,928	5	94,298	2	3110	Ordinary share capital	2,262,336	46	1,862,336	40
Total non-current assets	3,430,533	71	2,708,671	58	3200	Capital surplus	811,200	16	436,690	9
					3300	Losses to be covered	(989,242)	(20)	(821,325)	(17)
					3400	Other equities	472,453	10	484,149	10
						Total equity	2,556,747	52	1,961,850	42
Total Assets	\$ 4,883,292	100	4,676,334	100		Total liabilities and equity	\$ 4,883,292	100	4,676,334	100

(Please refer to the notes to the Consolidated Financial Statements enclosed for details)

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, 2025 and 2024

Unit: NT\$ thousand

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenues (Note 6(20) and 7)	\$ 2,282,748	100	2,163,181	100
5000 Operating costs (Notes 6(5), (7) (14) and 7)	2,523,139	111	2,138,719	99
Gross profit (loss)	(240,391)	(11)	24,462	1
Operating expenses (Notes 6(4), (7), (14), (16) and (17)):				
6100 Selling and marketing expenses	45,345	2	47,554	2
6200 Administrative expenses	203,985	9	169,190	8
6300 Research and development expenses	108,751	5	118,777	5
6450 Expected credit impairment loss (reversal gain) (Note 6(4))	3,468	-	(21,946)	(1)
Total operating expenses	361,549	16	313,575	14
Net operating loss	(601,940)	(27)	(289,113)	(13)
Non-operating income and expense:				
7100 Interest income (Note 6(21))	16,065	1	20,407	1
7020 Other gains and losses (Note 6(8), (13) and (21))	(23,052)	(1)	73,834	3
7050 Finance costs (Note 6(21))	(43,885)	(2)	(46,359)	(2)
7060 Share of profit or loss on of associated companies and joint ventures accounted for using the equity method (Note 6(6))	(202)	-	2,526	-
Total non-operating income and expenses	(51,074)	(2)	50,408	2
Net loss before tax from continuing operating segments	(653,014)	(29)	(238,705)	(11)
7950 Less: Income tax (gain) expense (Note 6(15))	(48,403)	(2)	2,054	-
Net loss of current period	(604,611)	(27)	(240,759)	(11)
8300 Other comprehensive income:				
8310 Items not reclassified subsequently to profit or loss				
8311 Remeasurement of defined benefit plans	4	-	-	-
8349 Less: Income tax related to not recategorized items	-	1	-	-
Total items that will not be reclassified to profit or loss	4	1	-	-
8360 Items that may subsequently be reclassified to profit or loss (Note 6(16))				
8361 Difference in exchange from the conversion of financial statements of overseas operating entities	(11,892)	(1)	5,716	-
8370 Share of other comprehensive income of associated companies and joint ventures accounted for using the equity method	196	-	(234)	-
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	(11,696)	(1)	5,482	-
8300 Other comprehensive income (loss) of current period	(11,692)	(1)	5,482	-
8500 Total comprehensive income of current period Loss per share (Note 6(18))	\$ (616,303)	(28)	(235,277)	(11)
9710 Basic loss per share (Unit: NT\$)	\$	(2.85)	(1.45)	

(Please refer to the notes to the Consolidated Financial Statements enclosed for details)

Chairman of the Board: Chung, Chih-Ming Managerial Officer: Chung, Chih-Ming Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation and Subsidiaries
Consolidated Statement of Changes in Equity

From January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

	Share capital				Other equity			Total	Total equity
	Ordinary share	Capital collected in advance	Capital surplus	Losses to be covered	Difference in exchange from the conversion of financial statements of overseas operating entities	Revalued amount of property			
Balance on January 1, 2024	\$ 1,443,296	2,760	22,614	(581,144)	165,980	312,687	478,667	1,366,193	
Net loss of current period	-	-	-	(240,759)	-	-	-	(240,759)	
Other comprehensive income (loss) of current period	-	-	-	-	5,482	-	5,482	5,482	
Total comprehensive income of current period	-	-	-	(240,759)	5,482	-	5,482	(235,277)	
Covering loss from capital surplus	-	-	(578)	578	-	-	-	-	
Issuance of new shares for employees' exercise of stock options	19,040	(2,760)	9,054	-	-	-	-	25,334	
Cash capital increase	400,000	-	384,000	-	-	-	-	784,000	
Cash capital increase reserved for employee subscription cost	-	-	21,600	-	-	-	-	21,600	
Balance on December 31, 2024	1,862,336	-	436,690	(821,325)	171,462	312,687	484,149	1,961,850	
Net loss of current period	-	-	-	(604,611)	-	-	-	(604,611)	
Other comprehensive income (loss) of current period	-	-	-	4	(11,696)	-	(11,696)	(11,692)	
Total comprehensive income of current period	-	-	-	(604,607)	(11,696)	-	(11,696)	(616,303)	
Covering loss from capital surplus	-	-	(436,690)	436,690	-	-	-	-	
Cash capital increase	400,000	-	800,000	-	-	-	-	1,200,000	
Cash capital increase reserved for employee subscription cost	-	-	11,200	1	-	-	-	11,200	
Balance on December 31, 2025	\$ 2,262,336	-	811,200	(989,242)	159,766	312,687	472,453	2,556,747	

(Please refer to the notes to the Consolidated Financial Statements enclosed for details)

Chairman of the Board: Chung, Chih-Ming

Managerial Officer: Chung, Chih-Ming

Accounting Officer: Tai-Chiu Wu

G-TECH Optoelectronics Corporation and Subsidiaries
Consolidated Statement of Cash Flows

From January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

	2025	2024
Cash flows from operating activities:		
Net loss before tax in the period	\$ (653,014)	(238,705)
Adjustments:		
Income/expenses items		
Depreciation expense	144,908	135,213
Amortizations	3,069	1,152
Expected credit losses (gain from price recovery)	3,468	(21,946)
Net loss on financial assets and liabilities at fair value through profit or loss	12,600	10,625
Interest expense	43,885	46,359
Interest income	(16,065)	(20,407)
Dividend income	(72)	
Share-based payment cost	11,200	21,600
Investment losses (gains) recognized under the equity method	202	(2,526)
Loss on disposal and scrap of property, plant and equipment	25,698	
Gain on fair value adjustment of investment property	(35,512)	(1,080)
Gains on lease modification	(2,384)	(4)
Losses from unfinished construction projects	6,097	-
Total adjustments to reconcile profit and loss	197,094	168,986
Changes in assets/liabilities relating to operating activities:		
Net changes in assets relating to operating activities:		
Decrease (increase) in notes and accounts receivable (including related parties)	(85,108)	59,096
Inventory decrease (increase)	76,998	(21,125)
Decrease (increase) in other current assets	26,449	(33,135)
Decrease in other financial assets	579	3,344
Total net changes in assets related to operating activities	18,918	8,180
Net changes in liabilities related to operating activities:		
Increase (decrease) in contract liabilities - current	(4,449)	10,366
Increase in notes and accounts payable (including related parties)	62,363	95,461
Decrease in other payables	(1,397)	(945)
Decrease in provision for liability	(1,988)	(6,707)
Decrease in other current liabilities	(9)	(269)
Total net changes in liabilities related to operating activities	54,520	97,906
Total net changes in assets and liabilities related to operating activities	73,438	106,086
Total adjustments	270,532	275,072
Cash inflow (outflow) from operating activities	(382,482)	36,367
Interest received	15,538	18,039
Dividends received	2,526	1,285
Interest paid	(44,778)	(42,186)
Income tax paid	(1,511)	(977)
Net cash (outflow) inflow generated by operating activities	(410,707)	12,528

G-TECH Optoelectronics Corporation and Subsidiaries
Consolidated Statement of Cash Flows (continued)
From January 1 to December 31, 2025 and 2024

Unit: NT\$ thousand

	2025	2024
Cash flow from investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	(27,711)	-
Acquisition of financial assets at fair value through profit or loss	(607,302)	(167,001)
Disposal of financial assets at fair value through profit or loss	498,232	52,386
Acquisition of property, plant and equipment (Notes 6(27))	(190,636)	(39,850)
Disposal of property, plant and equipment	6,789	-
Acquisition of intangible assets	(3,652)	(1,753)
Acquisition of Investment property	(144,288)	
Decrease in other financial assets	298,383	65,423
Increase in prepayments for equipment	(154,488)	(60,455)
Acquisition of asset group (Note 4(15) and 6(27))	(285,953)	-
Net cash used in investing activities	(610,626)	(151,250)
Cash flows from financing activities:		
Increase in short-term borrowings	168,000	1,287,748
Decrease in short-term borrowings	(700,748)	(969,000)
Repayment of corporate bonds	-	(500,000)
Proceeds from long-term borrowings	328,000	370,000
Repayments of long-term borrowings	(193,417)	(398,827)
Lease principle repayment	(22,311)	(21,188)
Cash capital increase	1,200,000	784,000
Employees' exercise of stock options	-	25,334
Net cash inflow from financing activities	779,524	578,067
Effect of exchange rate changes on cash and cash equivalents	(4,017)	2,052
Increase (decrease) in cash and cash equivalents in current period	(245,826)	441,397
Balance of cash and cash equivalents at beginning of period	999,623	558,226
Balance of cash and cash equivalents at end of period	\$ 753,797	999,623

(Please refer to the notes to the Consolidated Financial Statements enclosed for details)

Chairman of the Board: Chung, Chih-Ming Managerial Officer: Chung, Chih-Ming Accounting Officer: Tai-Chiu Wu

Attachment 5

Rules of Procedures for Shareholders Meetings amendment list

Amended articles	Existing articles	Explanation
<p>Article 3 (Paragraph 1 to Paragraph 3 omitted) The Company shall prepare electronic versions of the shareholders 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, supervisors and explanatory documents, <u>the shareholders' meeting handbook and supplementary meeting materials, etc.</u>, and upload them to the Market Observation Post System (MOPS) thirty days before the date of an ordinary shareholders' meeting or fifteen days before the date of an extraordinary shareholders' meeting. <u>The Company</u>, fifteen days before the date of the shareholders meeting, shall have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby. (Omitted hereinafter)</p>	<p>Article 3 (Paragraph 1 to Paragraph 3 omitted) 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. <u>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.</u> 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. (Omitted hereinafter)</p>	<p>Amendment made in accordance with the laws</p>

<p>Article 13 (Paragraph 1 to Paragraph 5 omitted)</p> <p>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. <u>Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall have the identity of shareholders of the Company.</u></p> <p><u>If any director election is proposed at a shareholders' meeting with a number of candidates exceeding the number of seats to be elected, any director dismissal is proposed, or any proposals under Articles 185 and 316 of the Company Act, Articles 18, 27, 29, and 35 of the Business Mergers and Acquisitions Act, or Subparagraph 1 of Paragraph 2 of Article 24 and Subparagraph 1 of Paragraph 2 of Article 26 of the Financial Holding Company Act are submitted, the chair designate a lawyer, accountant, or notary public to act as the vote monitoring staff.</u></p> <p><u>The person designated by the chair under the preceding paragraph shall not be a person unable to handle matters related to the voting procedure and shall not be a director, managerial officer, or employee of the Company or its affiliated enterprises.</u></p> <p><u>Vote monitoring staff shall supervise the voting and vote counting process and shall sign the election result statistical table.</u></p> <p><u>If a vote monitoring staff is appointed according to Paragraph 8, the name and job title of the vote monitoring staff shall be stated in the minutes of shareholders' meeting.</u></p> <p><u>(The numbering of the following items are moved in sequence)</u></p>	<p>Article 13 (Paragraph 1 to Paragraph 5 omitted)</p> <p>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. (Content below omitted)</p>	<p>Newly added scrutineer related regulations according to the foreign scrutineer system.</p>
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Attachment 6

G-TECH Optoelectronics Corporation
2026 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 Corporation President of G-TECH Optoelectronics Corporation President of Chin Ming Glass Co., Ltd. Director of Chuangbang Optoelectronics Co., Ltd. President of G-TECH Optoelectronics Corporation	Chairman of G-TECH Optoelectronics Corporation Chairman of Fast Achievement Global Ltd.	2,657,038	Not applicable	Not applicable
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 Corporation	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	481,621	Not applicable	Not applicable
Director	Wang, Kuo-Hung	William Rainey Harper College (Business School)	Chairman of Chen Pang Blind Industrial Corporation Corporate Director Representative of SINBON Electronics Co., Ltd. Supervisor of Tang Silk Co., Ltd. Supervisor of G-TECH Optoelectronics Corporation	Chairman of Chen Pang Blind Industrial Corporation Chairman of Guoxiang Investment Limited Corporate Director Representative of SINBON Electronics Co., Ltd. Supervisor of Tang Silk Co., Ltd. Director of G-TECH Optoelectronics Corporation	80,000	Not applicable	Not applicable
Director	Hsu, Ting-Zhen	PhD in Computer and Electrical Engineering, University of Texas at Austin	Motorola Inc.'s Semiconductor Department, USA Chief Product Officer, Applied Materials, Inc. USA Vice President of Chi Mei Optoelectronics Corporation Chairman of Chien Mei Electronic Co., Ltd. Vice President of Innolux Corporation Chairman and Headquarter President's Special Advisor of Japan Display Inc. Taiwan Branch Director of Sharp Corporation	Chairman of Aerkomm Taiwan Inc. Executive Director of Aerkomm Inc.	5,000	Not applicable	Not applicable
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	CPA of Kang Chu Accounting Firm Independent Director and Remuneration	0	Yes	Based on the consideration of his financial expertise,

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
			Supervisor of HOLA Co., Ltd. Chairman of Miyuan Lehuo Co., Ltd. Independent director of Cheng Mei Materials Technology Corporation Chairman of Come Tree International Co., Ltd.	Committee Member of Carilex Medical, Inc. Independent Director and Remuneration Committee Member of Better Life Group Independent Director and Remuneration Committee Member of Trust-Search Corp. Ltd. Director of TEKCORE CO., LTD. Independent Director and Remuneration Committee Member of G-TECH Optoelectronics Corporation			familiarity of relevant laws and regulations and experience in corporate governance, he is well-positioned to provide valuable operational guidance and effective oversight, such that he is considered to be beneficial to the Company.
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.	Responsible Person of Jing Cheng Marketing Co., Ltd. Vice President of Winbond Advertising Co., Ltd. Independent Director and Remuneration Committee Member of G-TECH Optoelectronics Corporation	0	Yes	He is equipped with professional expertise and extensive experience necessary for the Company's business, and is able to provide valuable and timely advice while holding objective oversight to perform supervisory duties, such that he is considered to be beneficial to the Company.
Independent director	Yang, Ming-Szu	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 Director & Deputy Secretary-General of Shanghai University of Finance and Economics, Shanghai Alumni Association Academic Advisor of New Taipei City Industrial Elite Consultant Free Clinic Advanced Service Team 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 University of Technology	Part-time lecturer for Chihlee University of Technology Associate Professor of Fuzhou Institute of Technology Independent Director and Remuneration Committee Member of Leader Electronics Inc. Independent Director and Remuneration Committee Member of G-TECH Optoelectronics Corporation	0	No	Not applicable

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
			Executive Director/Project Chief Executive of Chinese Elite Club Remuneration committee member of Huang Hsiang Construction Co., Ltd.				
Independent director	Chen, Wen-He	Master of MBA Program, Chung Yuan Christian University	Passed the CPA exam Lecturer at Chung Yuan Christian University Senior Specialist, Taiwan Stock Exchange	Independent Director of Tex-Ray Industrial Co., Ltd. Independent Director and Remuneration Committee Member of G-TECH Optoelectronics Corporation	0	No	Not applicable
Independent director	Ke, Tsui-Ting	Master of Business Administration, National Taiwan University Master of Executive MBA Program, Fudan University	Audit Department, KPMG Taiwan President of EuroAsia CPAs Firm	Independent Director of SHANGYA TECHNOLOGY CO., LTD. Independent Director of Kwong Lung Enterprise Co., Ltd. Independent Director of SunWay Biotech Co., Ltd. Taxation Committee Member of CPA Associations R.O.C. (Taiwan) International and Cross-Strait Committee Member, Taipei CPA Association	0	No	Not applicable

Appendix 1

G-TECH Optoelectronics Corporation

Articles of Incorporation

Chapter 1 General Rules

- 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 NTD 5,000,000,000, divided into 500,000,000 shares at a par value of NTD 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 NTD 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 NTD 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 shareholders' meeting of the Company may be held by means of visual communication network or other methods announced by the central competent authority.

Where the securities competent authority has defined the requirements to be satisfied, operating procedure and other compliance matters for a shareholders' meeting held by means of visual communication network separately, the same shall apply.

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 Board of 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.

In case no election of new directors is effected after expiration of the term of office of existing directors, the term of office of out-going directors shall be extended until the time new directors have been elected and assumed their 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. In case a meeting of the board of directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended 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 NTD 10,000,000 (inclusive). However, for an amount less than NTD 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 NTD 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 approves endorsements, guarantees, and loaning of funds to others in accordance with the "Regulations Governing Endorsements/Guarantees" and Operating Procedure for Loaning of Funds 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 Account Closure

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 during the year (the so-called profit refers to the pre-tax profit before the distribution of employee compensation and directors' compensation), 8% of the profit shall be allocated for the remuneration of employees, among which the amount distributed as remuneration of entry-level employees shall not be less than 50%, and no more than 0.1% of the profit shall be allocated for directors' remuneration. However, if the Company still has accumulated losses, profits shall be reserved for making up the accumulated losses first.

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 preceding two paragraphs shall be executed in accordance with the resolution of the Board of Directors meeting and shall be reported to the shareholder meeting.

The distribution of earnings or covering of losses of the Company may be executed at the end of each semi-annual fiscal year. Where there are surplus earnings after account closure at the end of each semi-annual fiscal year, an amount shall first be appropriated to pay taxes, make up accumulated losses and to estimate and reserve the remuneration of employees, followed by setting aside 10% thereof as the legal reserve; however, when the legal reserve has reached the total amount of the capital of the Company, such restriction shall not apply. 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.

If the Company intends to distribute all or part of the dividends, bonuses, statutory surplus reserve or capital reserve in cash, the proposal shall be authorized by a board of directors meeting with over two thirds of the entire board members attending and approval of over half of those present at the meeting and then submit the proposal to the shareholders' meeting for resolution.

The Company is currently in a growing phase, and will strive for business development and expansion in the future. The Company's surplus distribution shall be made based on its future capital expenditure budget and capital needs. However, the distribution of shareholders' dividends shall not be less than 20% of the lower value of the earnings after tax or distributable earnings of the current period. Among the dividends distributed in the current year, the cash dividends

shall not be less than 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.
The twenty fifth amendment was made on June 21, 2023.
The twenty sixth amendment was made on June 19, 2025.

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.
- Unless otherwise provided in the Regulations Governing the Administration of Shareholders Service of Public Companies, the Company's organization of a shareholders' meeting by means of visual communication network shall be expressly defined in the articles of incorporation and subject to resolution by the Board of Directors. Meanwhile, the organization of a shareholders' meeting by means of visual communication network shall be adopted per the resolution rendered by a majority of directors at a meeting attended by two-third or more of the total number of directors.
- 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.
- 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 handbook and supplementary information referred to in the preceding paragraph shall be

made available to the shareholders for reference by the Company on the day of the meeting in the following manners:

- I. When a physical shareholders' meeting is convened, such materials shall be distributed on-site at the shareholders' meeting.
- II. When a physical shareholders' meeting is convened, along with a video conference, such materials shall be distributed on-site at the shareholders' meeting, and an electronic file of such materials shall be uploaded to the video conference platform.
- III. When a shareholders' meeting is convened by video conference, an electronic file of such materials shall be sent to the video conference platform.

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.

Election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for cessation of public offering, approval of directors' competition with the Company, capitalization of retained earnings and capital reserve, company dissolution, merger, spin-off, or the conditions set forth in Paragraph 1, Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out, with the essential contents explained, in the notice of the reasons for convening the meeting. None of the above matters may be raised as an extraordinary motion.

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 shareholder making the proposal shall be present in person or by proxy at the general shareholder meeting and take part in the discussion of the proposal.

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. At the shareholder meeting the Board of Directors shall explain the reasons for exclusion of any shareholder proposals not included in the agenda.

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.

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.

Article 5 The venue for a shareholder meeting shall be at the operation location of the Company, or a place easily accessible to shareholders and suitable for a shareholder meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. The venue and time for a shareholder meeting shall take the opinions of the independent director into full account.

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.

Article 6 The Company shall state, in the meeting notice, the sign-in time and place for shareholders, solicitors, and proxies (hereinafter referred to as "shareholders"), and other matters that shall be noted.

The time at which shareholders' sign-in begins, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting

commences. The sign-in place shall be clearly marked and staffed with a sufficient number of suitable personnel. When the shareholders' meeting is convened by video conference, the sign-in process shall begin on the video conference platform 30 minutes before the meeting commences. Shareholders who have completed the sign-in shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meetings with their attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attendance presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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 juridical person is appointed to attend as a proxy, it may designate only one person to represent it in the meeting.

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.

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.

Article 6-1 When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice:

- I. Methods for shareholders to participate in the meeting and exercise their rights.
- II. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, at least covering the following particulars:
 - (I) To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed, if required, or on which the meeting will resume.
 - (II) Shareholders not registering to attend the affected virtual shareholders' meeting shall not attend the postponed or resumed session.
 - (III) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares

represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting online, meets the minimum legal requirement for a shareholders' meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders' meeting.

(IV) Actions to be taken if the outcome of all proposals have been announced while extempore motions have not been carried out.

III. When the Company convenes a virtual-only shareholders' meeting, it shall also specify appropriate alternative measures available to shareholders who have difficulty taking part in the virtual-only shareholders' meeting. Except for the situations specified in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide said shareholders with connection facilities and necessary assistance, and shall specify the period during which shareholders may file applications with the Company and other related matters to be attended.

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.

If the chairperson referred to in the preceding Item is acted by a director, the director shall be in office for more than six months and fully understands the financial status of the Company. If the chairperson is acted by the representative of the corporate entity, the situation shall be the same as above.

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 audio and video recording in the preceding paragraph shall be kept for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

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.

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.

In case of a virtual shareholders' meeting, the Company is advised to audio and

video record the back-end operation interface of the virtual meeting platform.

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 attendance book or sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chairperson shall call the meeting to order at the appointed meeting time, and at the same time announce the number of non-voting shares and the number of shares attending the meeting.

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 attending shareholders still represent less than one third of the total number of issued shares after two postponements, the chair shall declare the meeting adjourned. If a shareholders' meeting is convened by video conference, the Company shall also declare the meeting adjourned on the video conference platform.

If there are not enough shareholders representing at least one third of issued shares attending the meeting after two postponements, tentative resolutions may be passed in accordance with Article 175, paragraph 1 of the Company Act. Shareholders shall be notified of the tentative resolutions, and another shareholders' meeting will be convened within one month. If a shareholders' meeting is convened by video conference,

shareholders who wish to attend by video conference shall re-register with the Company in accordance with Article 6.

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 shareholder meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholder meeting.

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 allow ample opportunity during the meeting for explanation of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may call for a vote, and schedule sufficient time for voting.

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.

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.

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.

Article 12 Voting at a shareholder meeting shall be calculated based on the number of shares.

With respect to resolutions of shareholder meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of 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.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

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, but to have waived their rights with respect to the extraordinary motions and amendments to original proposals of that 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 shareholders exercise their voting rights in writing or by electronic means, if they wish to attend the shareholders' meeting in person or by video conference, they shall serve a declaration of intent to retract the voting rights already exercised under the preceding paragraph two days before the shareholders' meeting in the same manner in which the voting rights were exercised; otherwise the voting rights exercised in writing or by 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.

Except as otherwise provided in the Company Act and in the Company's Articles of Incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

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.

Motion and election votes are to be counted openly at the shareholders' meeting. Results of the vote, including the final tally, shall be announced on-site and recorded in minutes.

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.

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.

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.

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.

Article 14 When the shareholders' meeting elects directors, it shall proceed in accordance with the regulations for election of directors established by the Company, and shall announce the results of the election on the spot, including the name list of elected directors and the number of votes with which they were elected, and the name list of directors not elected and number of votes they received.

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. If, however, 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 Matters relating to the resolutions of a shareholder meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy shall be distributed to each shareholder within 20 days after the conclusion 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 meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations, the voting and election results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors. Such record shall be permanently preserved for the duration of the existence of the Company.

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 the matters that shall be recorded in accordance with the preceding paragraph.

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.

Article 16 On the day of a shareholders' meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by

proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders' meeting. In the event a virtual shareholders' meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

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.

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 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.

Article 20 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.

Article 21 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.

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chairperson shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Paragraph 4, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chairperson has announced the meeting adjourned. The obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within next 5 days, in which case Article 182 of the Company Act shall not apply.

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.

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.

During a postponed or resumed session of a shareholders' meeting held under Paragraph 2, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or the name list of elected directors.

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.

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.

When postponing or resuming a meeting according to Paragraph 2, the Company shall handle the lead-time work based on the date of the original shareholders' meeting in accordance with the requirements listed under

Paragraph 7, Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

For dates or period set forth under the latter part of Article 12, and Paragraph 3, Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Paragraph 2, Article 44-5, Article 44-15, and Paragraph 1, Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle the matter based on the date of the shareholders meeting that is postponed or resumed under Paragraph 2.

Article 22 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 situations specified in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide said shareholders with connection facilities and necessary assistance, and shall specify the period during which shareholders may file applications with the Company and other related matters to be attended.

Article 23 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 226,233,604.
- II. The number of independent directors of the Company exceeds half of the total Board of Directors, and the Company has established an audit committee, so the number of shares to be held by all directors pursuant to laws is not applicable.
- III. The number of shares held by the Company's directors is detailed in the following table:

Book closure date: April 3, 2026

Title	Name	Number of shares held
Chairman	Chung, Chih-Ming	2,657,038
Director	Hsiao, Jen-Liang	481,621
Director	Wang, Kuo-Hung	80,000
Independent director	Wu, Chun-Feng	-
Independent director	Huang, Kuo-Shih	-
Independent director	Yang, Ming-Szu	-
Independent director	Chen, Wen-He	-
	Total	3,218,659