

Stock Code: 3149



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

2025 Annual Report

Printed on April 3, 2026

Query URL for this annual report:

<http://www.gtoc.com.tw>

Company Website

<http://mops.twse.com.tw>

Market Observation Post System

I. Company Spokesperson and Deputy Spokesperson Information:

Spokesperson: Chiu, Huo-Sheng

Title: Vice President

Telephone: 037-236988

Email address: ir@gtoc.com.tw

Deputy Spokesperson: Wu, Tai-Chiu

Position: finance, accounting and corporate governance supervisor

Telephone: 037-236988

Email address: ir@gtoc.com.tw

II. Headquarter and Factory:

Headquarter address: No. 99, Zhongxing Road, Tongluo Township, Miaoli County 366

Factory address:

Plant II: No. 99, Zhongxing Road, Tongluo Township, Miaoli County 366

Plant III: No. 87, Zhongxing Road, Tongluo Township, Miaoli County 366

Telephone: 037-236988

Fax: 037-236929

III. Stock Transfer Agency:

Name: Grand Fortune Securities

Address: 6F., No. 6, Section 1, Zhongxiao West Road, Zhongzheng District, Taipei City 100

Telephone: 02-2371-1658

Website: <http://www.gfortune.com.tw>

IV. CPAs for the Latest Financial Report:

Name: CPA I-Yun Tsou, CPA Kuo-Yang Tseng

Firm: KPMG

Address: 68F., No. 7, Section 5, Xinyi Road, Taipei City 110

Telephone: 02-81016666

Website: <http://www.kpmg.com.tw>

V. Overseas Securities Listing and Trading Agency Name and Information Query Method: None.

VI. Company website: <http://www.gtoc.com.tw>

Table of Contents

One. Letter to Shareholders	1
Two. Corporate Governance Report	4
I. Information on Directors, Supervisors, Presidents, Vice Presidents, Senior Managers, and Heads of Departments and Branches	4
II. Remunerations paid to directors, supervisors, president, and deputy general manager during the most recent year	17
III. Corporate governance operation status	22
IV. CPA Public expense information	65
V. Information on CPA Replacement	66
VI. Information on the Company’s chairman, president, manager in charge of financial or accounting affairs, and those who have worked in the CPA firm or its affiliates within the last year	66
VII. Equity transfer and equity pledge modification status of directors, supervisors, managers, and shareholders holding over 10% of the shares in the last year and up to the printing date of this annual report	66
VIII. Information on relationships among the top 10 shareholding ratio shareholders	68
IX. Number of shares held for the same reinvestment enterprise by an enterprise directly or indirectly controlled by the Company and its directors, supervisors and managers and a calculation of the comprehensive shareholding ratio	69
Three. Fundraising Status	70
I. Capital and shares	70
II. Corporate bond handling status	76
III. Preferred share handling status	76
IV. Overseas depository receipt handling status	76
V. Employee stock option handling status	76
VI. Restricted shares for employee subscription handling status	76
VII. Mergers and acquisitions or share transfer to other companies for new share issuance handling status	76
VIII. Fund utilization plan implementation status	76
Four. Operation Overview	84
I. Business content	84
II. Overview of market, production and sales	93
III. Employee information for the most recent two years and as of the publication date of the annual report	97

IV. Environmental protection expenditure information	97
V. Labor-capital relations	97
VI. Information Disclosure of Cyber Security Management	100
VII. Important contracts	107
Five. Financial Status and Operation Results Review Analysis & Risk Matters	109
I. Financial position	109
II. financial performance	111
III. Cash flows	113
IV. Impact of major capital expenditures on financial operations in the most recent year	114
V. Investee policies for the most recent years, main reasons for profits or losses, improvement plan and investment plan for the next year	114
VI. Analysis and evaluation of risks in the most recent years and as of the publication date of the annual report	116
VII. Other significant matters	120
Six. Special Record Items	121
I. Information related to affiliated enterprises	121
II. Private securities placement status in the most recent year and up to the printing date of the annual report	124
III. Other matters requiring supplementary explanation	124
IV. Matters with material impacts upon the shareholder equity or securities price under Subparagraph 2 of Paragraph 3 of Article 36-3 of the Securities Exchange Act in the most recent year and as of the publication date of the annual report	124

One. Letter to Shareholders

Passion and Confidence

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.

1. 2025 Business Status Report

(1) Business Implementation Outcome

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 15.37% decline in net profit margin respectively in 2025 compared to 2024.

(2) Budget implementation status

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

(3) 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.

A. 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

B. 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	-2.85	-1.45

2. 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 1,800mm
	3	Development of 3D five-bending curved surface lamination equipment	Development of new lamination 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

3. Continuous advancement of major business development

(1) 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.

(2) 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.

4. 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.

Chairman

Chung, Chih-Ming

Two. Corporate Governance Report

I. Information on Directors, Supervisors, Presidents, Vice Presidents, Senior Managers, and Heads of Departments and Branches

(1) Directors and supervisors

April 3, 2026

Title	Name	Gender/ Age	Date elected (appointed)	Tenure	Date first elected	Shareholding at the time of election		Current shareholding		Current shareholding by spouse or minor children		Major career (academic) background	Concurrent positions in the Company or other companies	Remarks
						Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			
Chairman	Chung, Chih-Ming	Male 51-60	2023.06.21	3 years	June 24, 1996	4,406,464	1.96%	2,657,038	1.17%	594,270	0.32%	Department of Optoelectronics, National United University President of Chin Ming Glass Co., Ltd. Legal representative of the chairman of Hongda Photoelectric Glass (Dongguan) Co., Ltd. Director of Well State Optoelectronics Limited Legal representative of the chairman of Brave Advance International Corp.	President of G-Tech Optoelectronics Corp. Chairman of Fast Achievement Global Ltd.	Note 4
Director	Hsiao, Jen-Liang	Male 51-60	2023.06.21	3 years	June 22, 2005	1,011,784	0.49%	481,621	0.21%	—	—	Bachelor of International Business, Tunghai University	Supervisor of Teh Tai Steel Co., Ltd. Chairman of Guang Liang Metals Industrial Co., Ltd. Chairman of Kuang Liang Paper Co., Ltd.	
Director	Wang, Kuo-Hung	Male 61-70	2023.06.21	3 years	June 12, 2012	240,000	0.12%	80,000	0.04%	—	—	William Rainey Harper College (Business School)	Chairman of Chen Pang Blind Industrial Corporation Chairman of Guoxiang Investment Limited Corporate director's representative of SINBON Electronics Co., Ltd. Supervisor of Tang Silk Co., Ltd.	
Independent director	Huang, Kuo-Shih	Male 51-60	2023.06.21	3 years	December 19, 2007	—	—	—	—	—	—	Passed the CPA exam from the Department of Accounting, National Taiwan University Committee member of CPA Associations R.O.C. (Taiwan) Partner CPA of PwC Taiwan 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.	Remuneration Committee Member of G-Tech Optoelectronics Corp. CPA of Kang Chu Accounting Firm 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. Chairman of TEKCORE CO., LTD.	
Independent director	Wu, Chun-Feng	Male 51-60 years old	2023.06.21	3 years	June 14, 2017	—	—	—	—	—	—	Graduated from the Department of Communication Management, Shih-Hsin University. Manager of The Liberty Times (Taoyuan Hsinchu Miaoli Districts) Vice President of Winbond Advertising Co., Ltd.	Remuneration Committee Member of G-Tech Optoelectronics Corp. Responsible Person of Jing Cheng Marketing Co., Ltd. Vice President of Winbond Advertising Co., Ltd.	
Independent director	Yang, Ming-Szu	Male 51-60	2023.06.21	3 years	June 18, 2020	—	—	—	—	—	—	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	Remuneration Committee Member of G-Tech Optoelectronics Corp. Part-time lecturer for Chihlee University of Technology Associate Professor of Fuzhou Institute	

Title	Name	Gender/ Age	Date elected (appointed)	Tenur e	Date first elected	Shareholding at the time of election		Current shareholding		Current shareholding by spouse or minor children		Major career (academic) background	Concurrent positions in the Company or other companies	Remarks
						Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			
												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 Executive Director/Project Chief Executive of Chinese Elite Club	of Technology Independent Director and Remuneration Committee Member of Leader Electronics Inc. Remuneration committee member of Huang Hsiang Construction Co., Ltd.	
Independent director	Chen, Wen-He	Male 61-70	2023.06.21	3 years	June 21, 2023	—	—	—	—	—	—	MBA, Chung Yuan Christian University Qualification for Certified Public Accountant Lecturer at Chung Yuan Christian University Senior Specialist of Computer Office, Audit Office and Public Listing Department of Taiwan Stock Exchange Corporation CFO of CyberTAN Technology Inc. Chairman of Hapa Acoustics Inc.	Remuneration Committee Member of G- Tech Optoelectronics Corp. Independent Director of Tex-Ray Industrial Co., Ltd.	

Note 1: Nationality or place of registration: All directors of the Company are R.O.C. (Taiwan) citizens.

Note 2: Shares held by directors under the name of others: None.

Note 3: Directors having relationship of spouse or relative within second degree of kinship with other officers or directors: None.

Note 4: If the Company chairman, president, or equivalent title holder (top manager) is the same person or a spouse or relative within the first degree of kinship, please explain information related to the reason, rationality, necessity, and corresponding measures (for example, increasing the number of independent directors whereby over half of the directors have never con-currently served as employees or managers):

Following the General Manager's retirement on July 31, 2018, the Chairman was appointed to concurrently serve as General Manager to enhance operational efficiency and strengthen the execution of Board decisions. However, to further reinforce corporate governance, the Board of Directors resolved on March 6, 2026, to appoint Mr. Hung Min-Nan as the new General Manager.

1. Major shareholders of corporate shareholders: None.
2. Major shareholders of major corporate shareholders: Not applicable.
3. Disclosure of professional qualification of directors and independence of independent directors:

Condition Name	Professional qualification and experience	Independence	Number of listed companies where the person concurrently serves as independent director
Chung, Chih-Ming	<p>With more than 5 years of work experience in the optoelectronics/glass industries and necessary for the Company's businesses.</p> <p>Ever served as President of Chin Ming Glass Co., Ltd., legal representative of the President of Hongda Photoelectric Glass (Dongguan) Co., Ltd., director of Well State Optoelectronics Limited and legal representative of the President of Brave Advance International Corp.;</p> <p>Currently act as Chairman and President of Fast Achievement Global Ltd. and Chairman of Fast Achievement Global Ltd.</p> <p>None of the conditions listed in Article 30 of Company Act.</p>	<p>(A) Concurrently act as the President of the Company, and is a managerial officer.</p> <p>(B) Concurrently act as the Chairman of an affiliated enterprise (100% subsidiary) of the Company.</p> <p>(C) A top 10 natural person shareholder of the Company.</p> <p>(D) The rest complies with the independence requirements specified in Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" announced by the Financial Supervisory Commission (FSC).</p>	0
Hsiao, Jen-Liang	<p>With more than 5 years of work experience in businesses and necessary for the Company's businesses.</p> <p>Currently serve as supervisor of Supervisor of Teh Tai Steel Co., Ltd., Chairman of Guang Liang Metals Industrial Co., Ltd. and Chairman of Kuang Liang Paper Co., Ltd.</p> <p>None of the conditions listed in Article 30 of Company Act.</p>	<p>(A) The two directors listed on the left are natural person directors.</p> <p>(B) During the first two years of the appointment and the term of office, the independence requirements specified in Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" announced by the Financial Supervisory Commission (FSC) are complied. During the term of office of the director, the rights to participate in decision making and express opinions specified in Article 14-3 of the Securities and Exchange Act have been exercised properly, in order to exercise relevant authorities independently.</p>	0
Wang, Kuo-Hung	<p>With more than 5 years of work experience in businesses/electronics and necessary for the Company's businesses.</p> <p>Currently serve as Chairman of Chen Pang Blind Industrial Corporation, Chairman of Guoxiang Investment Limited, Corporate Director's Representative of Sinbon Electronics Co., Ltd. and Supervisor of Tang Silk Co., Ltd.</p> <p>None of the conditions listed in Article 30 of Company Act.</p>		0
Huang, Kuo-Shih	<p>With more than 5 years of work experience in finance, accounting and businesses as well as those necessary for the Company's businesses; a professional who has passed the CPA exam and obtained the CPA certificate.</p> <p>Ever served as Audit Committee member of Committee member of CPA Associations R.O.C. (Taiwan), partner CPA of PwC Taiwan, supervisor of HOLA, Chairman of Miyuan Lehuo Co., Ltd. and independent director of Chimei Materials Technology Corp.</p>	<p>During the first two years of the appointment and term of office, all four independent directors listed on the left have complied with the requirements specified in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" announced by the Financial Supervisory Commission (FSC) and the qualification specified in Article 14-2 of the Securities and Exchange Act. In addition, all independent directors have exercised the rights to participate in decision making and</p>	3

Condition Name	Professional qualification and experience	Independence	Number of listed companies where the person concurrently serves as independent director
	Currently act as CPA of Kang Chu Accounting Firm, Independent Director and Remuneration Committee Member of Carilex Medical Inc., Independent Director and Remuneration Committee Member of Better Life Group Co., Ltd., and Independent Director and Remuneration Committee Member of Trust-Search Corp., Ltd., Chairman of TEKCORE CO., LTD. None of the conditions listed in Article 30 of Company Act.	express opinions specified in Article 14-3 of the Securities and Exchange Act properly, in order to exercise relevant authorities independently.	
Wu, Chun-Feng	With more than 5 years of work experience in businesses and necessary for the Company's businesses. Ever served as manager of The Liberty Times (Taoyuan Hsinchu Miaoli Districts) Currently act as the Responsible Person of Jing Cheng Marketing Co., Ltd., and Vice Present of Vice President of Winbond Advertising Co., Ltd. None of the conditions listed in Article 30 of Company Act.		0
Yang, Ming-Szu	With more than 5 years of work experience in businesses and necessary for the Company's businesses. Ever served as Secretary-General of Shanghai University of Finance and Economics, Taiwan Alumni Association, Director and 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, Project Management Department for Fubon Financial Holdings, Executive Director/Project Chief Executive of Chinese Elite Club, Special Topic Lecturer at National Taipei University of Business/Shih Chien University/China University of Technology; Currently act as Part-time Lecturer at Chihlee University of Technology, Associate Professor of Fuzhou Institute of Technology, Independent Director and Remuneration Committee Member of Leader Electronics Inc.,		1

Condition Name	Professional qualification and experience	Independence	Number of listed companies where the person concurrently serves as independent director
	Remuneration Committee Member of Huang Hsiang Construction. None of the conditions listed in Article 30 of Company Act.		
Chen, Wen-He	With more than 5 years of work experience in finance, accounting and businesses as well as those necessary for the Company's businesses; a professional who has passed the CPA exam and obtained the CPA certificate. Previously acted as Lecturer at Chung Yuan Christian University, Senior Specialist of Taiwan Stock Exchange Corporation (Computer Office, Audit Office and Public Listing Department), CFO of CyberTAN Technology Inc., Chairman of Hapa Acoustics Inc. Currently acting as Independent Director of Tex-Ray Industrial Co., Ltd. None of the conditions listed in Article 30 of Company Act.		1

4. Independence and diversity of the Board of Directors

Policy and objective for diversifying the Board of Directors:

Directors of the Company shall be elected by the candidate nomination system as specified in the Articles of Incorporation and with reference to Article 20 of the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies. The election shall not be subject to gender, age, race and nationality. In addition, professional backgrounds, skills and industrial experience suitable for diversified development of the Company shall be taken into account in the election. To achieve ideal goals of corporate governance, the Board of Directors, as a whole, shall be capable of making judgments, accounting, dealing with financial affairs, carrying out business management, handling crises, mastering industry knowledge, holding international market perspectives, demonstrating leadership skills and making decisions. The Company emphasizes the gender equality of board members, and the goal is to increase the number of female directors by more than 2 seats.

Realization of the objective for keeping the Board of Directors independent and diversified:

The 12th term of the Board of Directors of the Company has 7 members, including 4 independent directors, accounting for 57%. The directors are equipped with the equipped background of businesses, optoelectronics, finance and legal respectively. In addition, they are professional in business management, leadership, decision-making, business judgment, crisis handling, industry knowledge and international market perspectives, etc. Diverse outcomes in complementation have been presented. Presently, the board members are all male directors. In the future, the Company will increase the number of female directors with best effort in order to achieve the goal. Only one board member concurrently acts as the managerial officer of the Company, and the ratio

of director(s) equipped with the employee identity is 14%. In addition, the Audit Committee formed by independent directors replaces the supervisor system. Furthermore, directors of the Company are not in the relationship of spouse or relative within second degree of kinship, such that the independence of exercise of relevant authorities is complied. All board members have the nationality of R.O.C. (Taiwan, and the age range of directors is 51~70 years old.

Item		Diversity		Basic conditions					Professional backgrounds/industry experiences				Professional abilities								
				Gender	Nationality	Age		Independent directors' term of office and seniority			Businesses	Legal affairs	Accounting	Industries related to the Company's businesses	Business management, leadership and decision-making	Business judgment and crisis handling	Accounting and financial analysis abilities	Industry knowledge	International market perspectives		
						51-60	61-70	Less than 3 years	3~9 years	More than 9 years											
Chairman	Chung, Chih-Ming	Male	Republic of China	√		Not applicable			√			√	√	√		√	√				
Director	Hsiao, Jen-Liang			√					√				√			√	√	√		√	√
Director	Wang, Kuo-Hung				√				√			√			√	√	√			√	√
Independent director	Huang, Kuo-Shih			√					√	√		√	√	√	√	√	√	√	√		
Independent director	Wu, Chun-Feng			√					√	√				√	√			√	√		
Independent director	Yang, Ming-Szu			√					√	√	√		√	√	√			√	√		
Independent director	Chen, Wen-He				√	√				√		√	√	√	√	√	√	√	√		

Note: Following the previous General Manager's retirement on July 31, 2018, the Chairman assumed the concurrent role of General Manager after a prudent evaluation by the Board. This arrangement aimed to enhance operational performance and streamline the communication and execution of Board policies. To further strengthen corporate governance, the Board resolved on March 6, 2026, to appoint Mr. Hung Min-Nan as General Manager. Furthermore, the number of independent directors was increased during the 2023 Board re-election. Currently, independent directors constitute more than half of the Board, and over half of the Board members do not concurrently serve as employees or executives, thereby enhancing Board functions and strengthening oversight effectiveness.

At present, the Company has formulated the following specific measures:

- (A) At present, independent directors comprised of financial accounting and industry specialists who can provide industry outlook-related advice and effectively perform accounting supervision functions.
- (B) In addition to cooperating with the requirements for continuous education for directors and supervisors every year, directors are also arranged to participate in the annual corporate governance forum in order to enhance the board of directors' performance.

Reason for electing an independent director for 3 terms of office: Huang, Kuo-Shih has acted as the Company's independent director for 3 terms, in

consideration that he is an finance professional, familiar with related laws and regulations, professionally experienced in corporate governance, able to create significant benefits for the Company, still capable of bringing his special skills into play and offering professional opinions on supervision of the Board of Directors in performing his duties as an independent director. Hence, during the election of directors in 2023, CPA Huang, Kuo-Shih was still nominated to act as the Company's independent director.

Information of President, Vice President, Associate Vice President, Supervisors of Departments and Branches:

April 3, 2026

Title	Nationality	Name	Gender	Inauguration date	Shareholding		Shareholdings by spouse or minor children		Major career (academic) background	Current employment with other companies	Relationships between managers (Spouse or relative within the second degree of kinship)			Note
					Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
Chairman	Republic of China	Chung, Chih-Ming	Male	August 10, 2018	2,657,038	1.17%	594,270	0.26%	Department of Optoelectronics, National United University President of Chin Ming Glass Co., Ltd., Corporate Director's Representative of Hongda Photoelectric Glass (Dongguan) Co., Ltd. Director of Well State Optoelectronics Limited Corporate Director's Representative of Brave Advance International Corp.	Chairman of G Tech Optoelectronics Chairman of Fast Achievement Global Ltd.	Executive Vice President	Chung, Yu-Hsin	Second-degree relatives	
President	Republic of China	Hung, Min-Nan	Male	March 9, 2026	—	—	—	—	Department of Chemical Engineering and Institute of Chemical Engineering, National Cheng Kung University Manager of Optoelectronics Department, UniPac Optoelectronics Vice President, Lian Cheng Optoelectronics Vice President, UniDisplay Consultant, G-TECH Optoelectronics	President, Han-Lin Opto-Electronics Co., Ltd. Director, STARTEK ENGINEERING INC.	—	—	—	

Title	Nationality	Name	Gender	Inauguration date	Shareholding		Shareholdings by spouse or minor children		Major career (academic) background	Current employment with other companies	Relationships between managers (Spouse or relative within the second degree of kinship)			Note
					Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
Vice president and spokesperson	Republic of China	Chiu, Huo-Sheng	Male	May 1, 2011	72,260	0.03%	—	—	Completed MBA credit class at Tamkang University Syntek Semiconductor Co., Ltd. Plant Director/Business Department Assistant Manager/Spokesperson Winbond Electronics Section Chief	Responsible Person of G-Tech Optoelectronics, Southern Taiwan Science Park Branch Corporate Director's Representative of Golden Start Global Corp Corporate Director's Representative of Chamtex Global Corp	—	—	—	
Vice President	Republic of China	Wang, Yao-Chang	Male	August 1, 2018	126,766	0.06%	—	—	Department of Electrical Engineering of Vanung University Hon Hai CCPBG Senior Manager Deputy Manager of Hedi Optoelectronics Deputy Manager of Prodisc Technology Inc. Section chief of PENTAX	Chairman and President of Ruizhida Optoelectronics (Chengdu) Co., Ltd.	—	—	—	
Executive Vice President	Republic of China	Chung, Yu-Hsin	Male	January 1, 2026	60,663	0.03%	—	—	Department of Sports Science, National Taiwan University of Sport Engineer of President's Office, Hon Hai Technology Group Assistant Sales Project Manager, G-TECH Optoelectronics		Chairman	Chung, Chih-Ming	Second-degree relatives	
Assistant Manager	Republic of China	Huang, Yung-Cheng	Male	February 1, 2013	138,758	0.06%	—	—	College of Engineering, National Central University Deputy Project Manager of	—	—	—	—	

Title	Nationality	Name	Gender	Inauguration date	Shareholding		Shareholdings by spouse or minor children		Major career (academic) background	Current employment with other companies	Relationships between managers (Spouse or relative within the second degree of kinship)			Note
					Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
									Genesis Technology, Inc. Project Manager of Sky Glory Consultants Limited					
Assistant Manager	Republic of China	Hsu, Hsien-Yi	Male	March 7, 2008	104,865	0.05%	736	0.00%	Department of Electrical Engineering, Yuan Ze University Manager of Production, R&D, and Technology departments for Merck Performance Material	—	—	—	—	
Assistant Manager (R&D Director)	Republic of China	Tsai, Tsung-Tien	Male	December 23, 2019	—	—	—	—	Master of Optoelectronics, National Central University Chief Engineer of Merck Optoelectronics Limited Deputy Manager of Xin An Liang Xin	—	—	—	—	
Assistant Manager	Republic of China	Wang, Ju-Wen	Male	March 1, 2021	154,561	0.07%	—	—	Department of Printing, Chinese Culture University Manager of Hitto International INC.	—	—	—	—	
Assistant Manager	Republic of China	Lin, Hsing-Chiao	Male	March 1, 2021	9,650	0.00%	—	—	Department of Mechanical Engineering, Yuan Ze University Director of Chen Yu Optoelectronic Deputy Director of Henghao Technology	—	—	—	—	
Assistant Manager	Republic of China	Kung, Zheng-Nien	Male	April 1, 2024	13,248	0.01%	—	—	Department of Electrical and Air Conditioning, National Chin-Yi University of Technology Engineer, ITRI	—	—	—	—	

Title	Nationality	Name	Gender	Inauguration date	Shareholding		Shareholdings by spouse or minor children		Major career (academic) background	Current employment with other companies	Relationships between managers (Spouse or relative within the second degree of kinship)			Note
					Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
Special Assistant	Republic of China	Tsai, Yueh-Hsun	Male	April 1, 2024	37,555	0.02%	—	—	-Department of Chemical Engineering, Feng Chia University Deputy Director of Marketing Development, TPK Holding Co., Ltd. Assistant Vice President, KEE Ever BRIGHT Decorative Technology Co., Ltd.	—	—	—		
Assistant Manager	Republic of China	Hung, Yu-Te	Male	April 1, 2024	16,084	0.01%	—	—	Department of Mechanical Engineering, National Kaohsiung University of Science and Technology Section Chief of Powertip Technology Corporation Section Chief of Epson Taiwan Technology & Trading Ltd.	—	—	—		
Assistant Manager	Republic of China	Chung, Hsiang-Dao	Male	April 1, 2024	20,503	0.01%	—	—	Department of Information Technology, Private Chien-Tai Senior High School Sales Manager of Bao Sheng Co., Ltd. Engineer of Metal Engineering, Duen Shin Technology Co., Ltd.	—	—	—		
Assistant Manager	Republic of China	Shi, Jun-nan	Male	April 1, 2024	13,738	0.01%	—	—	Department of Mechanical Engineering, Chienkuo Technology University Manager of KEN SEAN INDUSTRIES CO., LTD. Manager of Lien Chang Li	—	—	—		

Title	Nationality	Name	Gender	Inauguration date	Shareholding		Shareholdings by spouse or minor children		Major career (academic) background	Current employment with other companies	Relationships between managers (Spouse or relative within the second degree of kinship)			Note
					Shares	Shareholding ratio	Shares	Shareholding ratio			Title	Name	Relationship	
Assistant Manager (Finance, Accounting and Corporate Governance Officer)	Republic of China	Wu, Tai-Chiu	Male	February 26, 2018	8,067	0.00%	—	—	MBA, Hawaii Pacific University Chang Chun Plastics Co., Ltd. Foreign risk management team, internal audit	Ruizhida Optoelectronics (Chengdu) Co., Ltd. Supervisor	—	—	—	
Audit Supervisor	Republic of China	Yu, Chih-Wei	Male	September 5, 2025	—	—	—	—	Department of Business and Management, National United University Assistant Manager of Audit, G-TECH Optoelectronics		—	—	—	

Note 1: Shares held under the name of others: None.

Note 2: Spouse or a relative within the second degree of kinship with other executives or directors: The Company's Executive Vice President, Chung, Yu-Hsin, and Chairman Chung, Chih-Ming are first-degree relatives.

Note 3: If the Company chairman, president, or equivalent title holder (top manager) is the same person or a spouse or relative within the first degree of kinship, please explain information related to the reason, rationality, necessity, and corresponding measures (for example, increasing the number of independent directors whereby over half of the directors have never concurrently served as employees or managers):

Following the previous General Manager's retirement on July 31, 2018, the Chairman assumed the concurrent role of General Manager after a prudent evaluation by the Board. This arrangement was intended to enhance operational efficiency and strengthen the execution of Board decisions. To further implement corporate governance standards, the Board resolved on March 6, 2026, to appoint Mr. Hung Min-Nan as the General Manager. Furthermore, to enhance Board functions and oversight, the number of independent directors was increased during the 2023 Board re-election. Currently, independent directors constitute more than half of the Board, and over half of the Board members do not concurrently serve as employees or executives.

At present, the Company has formulated the following specific measures:

- (A) At present, independent directors comprised of financial accounting and industry specialists who can provide industry outlook-related advice and effectively perform accounting supervision functions.
- (B) In addition to cooperating with the requirements for continuous education for directors and supervisors every year, directors are also arranged to

participate in the annual corporate governance forum in order to enhance the board of directors' performance.

II. Remunerations paid to directors, supervisors, president, and deputy general manager during the most recent year

(1) Remuneration for directors (including independent directors)

Unit: NT\$ thousand; %

Title	Name	Remuneration of Directors								The ratio accounted for by the total amount of A, B, C and D to the net profit after tax (%)		Related remuneration received by part-time employees								The ratio accounted for by the total amount of A, B, C, D, E, F and G to the net profit after tax (%)		Remuneration received from invested companies other than the subsidiaries and the parent company
		Remuneration (A)		Severance payment and pension (B)		Remuneration to directors (C)		Business execution expenses (D)				Salaries, bonuses, special expenses, etc. (E)		Severance payment and pension (F)		Remuneration to employees (G)						
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company		All companies in the financial report		The Company	All companies in the financial report			
		Cash amount	Stock amount	Cash amount	Stock amount																	
Chairman	Chung, Chih-Ming	432	432							432 -0.07%	432 -0.07%	6,238	6,238							6,670 -1.10%	6,670 -1.10%	None
Director	Hsiao, Jen-Liang	432	432					50	50	482 -0.08%	482 -0.08%									482 -0.08%	482 -0.08%	None
Director	Wang, Kuo-Hung	432	432					55	55	487 -0.08%	487 -0.08%									487 -0.08%	487 -0.08%	None
Independent director	Huang, Kuo-Shih	432	432					120	120	552 -0.09%	552 -0.09%									552 -0.09%	552 -0.09%	None
Independent director	Wu, Chun-Feng	432	432					110	110	542 -0.09%	542 -0.09%									542 -0.09%	542 -0.09%	None
Independent director	Yang, Ming-Szu	432	432					120	120	552 -0.09%	552 -0.09%									552 -0.09%	552 -0.09%	None
Independent director	Chen, Wen-He	432	432					120	120	552 -0.09%	552 -0.09%									552 -0.09%	552 -0.09%	None

(1) The remuneration payment policies, systems, standards, and structure for independent directors as well as the relationship between the remuneration amounts and their duties, risks and tenure:

- A. According to the Articles of Incorporation of the Company, 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.
- B. The Articles of Incorporation of the Company also specifies that 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), no more than 0.1% 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. As of the end of 2025, the Company has accumulated losses of NT\$989,242 thousand, and no remuneration of directors was allocated.
- C. The amount paid by the Company to the independent directors includes the director's remuneration, transportation allowance and director's compensation. Self-review (or peer review) is performed by the Board of Directors in accordance with the "Regulations for Performance Evaluation of Board of Directors and Functional Committee" of the Company, in order to increase remuneration linkage.

(2) In addition to the disclosure listed in the table above, the remuneration received by the Company directors for services provided to all companies mentioned in the financial report in the most recent year: none.

- (2) Remuneration for supervisors: N/A
(3) Remuneration for president and vice presidents

Unit: NT\$ thousand

Title	Name	Salary (A)		Severance payment and pension (B)		Bonuses, special expenses, etc. (C)		Remuneration to employees (D)				The ratio accounted for by the total amount of A, B, C and D to the net profit after tax		Remuneration received from invested companies other than the subsidiaries and the parent company
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company		All companies in the financial report		The Company	All companies in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Chung, Chih-Ming	5,776	5,776	0	0	462	462					6,238 -1.10%	6,238 -1.10%	None
Vice President	Chiu, Huo-Sheng	1,626	1,626	103	103	138	138					1,867 -0.31%	1,867 -0.31%	None
Vice President	Wang, Yao-Chang	1,804	1,804	103	103	142	142					2,049 -0.34%	2,049 -0.34%	None

Note: President Hung, Min-Nan assumed office on March 9, 2026; therefore, no salary was paid in the previous year.

(4) Remunerations for the top five highest paid executives of the Company

Unit: NT\$ thousand

Title	Name	Salary (A)		Severance payment and pension (B)		Bonuses, special expenses, etc. (C)		Remuneration to employees (D)				The ratio accounted for by the total amount of A, B, C and D to the net profit after tax		Remuneration received from invested companies other than the subsidiaries and the parent company
		The Company	All companies in the financial report	The Company	All companies in the financial report	The Company	All companies in the financial report	The Company		All companies in the financial report		The Company	All companies in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
President	Chung, Chih-Ming	5,776	5,776	0	0	462	462					6,238/- 1.10%	6,238/- 1.10%	None
Vice President	Chiu, Huo-Sheng	1,626	1,626	103	103	138	138					1,867/- 0.31%	1,867/- 0.31%	None
Vice President	Wang, Yao-Chang	1,801	1,801	103	103	142	142					2,046/- 0.34%	2,046/- 0.34%	None
Senior Assistant Manager	Hsu, Hsien-Yi	2,272	2,272	103	103	192	192					2,567/- 0.42%	2,567/- 0.42%	None
Senior Assistant Manager	Lin, Hsing-Chiao	1,994	1,994	103	103	166	166					2,263/- 0.37%	2,263/- 0.37%	None

- (5) The names of managers who distribute the employee compensation in the most recent year and the distribution status:

As of the end of 2025, the Company has accumulated losses of NT\$989,242 thousand, and no employee compensation was allocated.

- (6) Respectively compare and explain the ratio of after-tax net profit accounted for by the total amount of remuneration paid to the directors, supervisors, president, and vice presidents of the Company in the last two years by the Company and all companies in the consolidated statement, and specify the relevance between the remuneration payment policies, standards and combinations, remuneration setting procedures, operating performances, and future risks.

- A. Analysis on ratio of after-tax net profit in the standalone financial reports accounted for by the total remuneration amount to the Company's directors, supervisors, president and vice presidents in the last two years:

Item \ Year	2024		2025	
	The Company	All companies in the financial report	The Company	All companies in the financial report
Total remuneration to directors	3,404	3,404	3,599	3,599
Ratio of after-tax net profit accounted for by the total remuneration amount paid to directors (%)	-1.41%	-1.41%	-0.60%	-0.60%
Total supervisor remuneration	0	0	0	0
Ratio of after-tax net profit accounted for by the total remuneration amount paid to supervisors (%)	-	-	-	-
Total remuneration for president and vice presidents	9,726	9,726	9,831	9,831
Ratio of after-tax net profit accounted for by the total remuneration amount paid to the president and vice presidents (%)	-4.04%	-4.04%	-1.63%	-1.63%

- B. Policy, standard and combination for payment of remuneration, establishment of procedure of remuneration, and correlation between the business performance and future risk:

- (A) Policy, standard and combination for payment of remuneration

- a. Directors and Supervisors

According to the Articles of Incorporation of the Company, 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.

The Articles of Incorporation of the Company also specifies that 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), no more than 0.1% 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 amount paid by the Company to the independent directors includes the director's remuneration, transportation allowance and director's compensation. Self-review (or peer review) is performed by the Board of Directors in accordance with the "Regulations for Performance Evaluation of Board of Directors and Functional Committee" of the Company, in order to increase remuneration linkage.

b. President and vice presidents

The remuneration of the president and vice presidents includes salary, employee dividends, employee stock options, and new restricted shares for subscription. Salary standards are based on contributions to the Company and reference to peer standards. The employee dividend distribution standard is based on the Company's Articles of Incorporation, submitted to the Remuneration Committee for deliberation, and then issued after the proposal has passed the board of directors or shareholders meeting resolution. The issuance standards for employee stock options and new restricted shares for subscription shall be evaluated based on contributions to the Company and its future development. The total remuneration paid to the president and vice presidents in 2025 and 2024 was NT\$9,726 thousand and NT\$9,831 thousand respectively. They accounted for (4.04)% of the after-tax net loss of NT\$240,759 thousand in 2024 and (1.63)% of the after-tax net loss of NT\$604,611 thousand in 2025 respectively.

In sum, the Company's policy for the remuneration of directors, president, and vice presidents as well as the remuneration setting procedures are reasonable.

c. Managers

The remuneration of managerial officers is determined according to the "Salary Management Procedure" of the Company and based on the job position, personal function and professional competence along with the consideration of the standard adopted in the same industry. In addition, the personal evaluation result conducted according to the "Performance Evaluation Procedure" is used as the basis and the result is also linked to the Company's business performance indicators, including department performance, annual revenue of the Company, ESG sustainable development performance result and risk control as the reference items for the change of remuneration.

(B) Correlation between remuneration evaluation and business performance

Relevant remuneration performance evaluation and reasonableness for directors and managerial officers of the Company are reviewed and approved by the Remuneration Committee and the Board of Directors. In addition, the remuneration system is also reviewed according to the actual condition of business and amendments of relevant laws and regulations timely, in order to ensure the competitiveness of the salaries provided by the Company.

(C) Correlation with future risk

For important decisions made by the management of the Company, various risk factors are considered in advance, and the performance of relevant decisions are reflected in the profit status of the Company, in order to control the remuneration of the management and relevant risks. The Company has established the Risk Management Committee, formed by all business units, and reporting the risk management implementation result to the Audit Committee

and Board of Directors periodically, in order to achieve the link between the business performance and future risk management.

III. Corporate governance operation status

(1) Board of directors' operation status

In the most recent year (2025), the Board of Directors held 11 (A) meetings, where the directors' attendance is as follows:

Title	Name	No. of actual attendances (in nonvoting capacity) (B)	No. of attendances by proxy	Actual attendance rate in nonvoting capacity (%) (B/A)	Remarks
Chairman	Chung, Chih-Ming	11	—	100.00%	—
Director	Hsiao, Jen-Liang	10	1	90.91%	—
Director	Wang, Kuo-Hung	11	—	100.00%	—
Independent director	Huang, Kuo-Shih	10	1	90.91%	—
Independent director	Wu, Chun-Feng	11	—	100.00%	—
Independent director	Yang, Ming-Szu	11	—	100.00%	—
Independent director	Chen, Wen-He	11	—	100.00%	—

Other matters to be recorded:

- A. Where the operation of a board meeting is subject to one of the following, the board meeting date, session, proposal content, opinion of all independent directors and Company's handling for the opinions of independent directors shall be described: The Company has established the Audit Committee, such that the provision of Article 14-3 of the Securities and Exchange Act is not applicable. Please refer to "Audit Committee Operation Status" of this annual report for relevant information.
- B. In case of recusal of directors due to conflict of interest, the directors' names, the content of the proposals, the reasons for the recusal and the circumstances of their participation in voting must be noted:

Director	Board of directors meeting date and period	Agenda	For interest avoidance	Participation in voting
Chung, Chih-Ming Chairman	December 18, 2025 11th Meeting of the 12th Term	2025 Year-end Bonus Expected Distribution Amount	The director who didn't participate acts as President of the Company because of interest	The director didn't participate in voting and the proposal was passed with the approval of all other directors present

- C. The Board of Directors of the Company has approved the "Regulations for Performance Evaluation of Board of Directors and Functional Committees" on November 11, 2021, specifying that the Board of Directors shall conduct performance evaluation on the Board of Directors, Board members, Remuneration Committee and Audit Committee at least once annually. For the internal evaluation, performance evaluation of the current year shall be conducted according to these Regulations during

the end of each year. The 2025 performance evaluations of the Board of Directors and functional committees were completed in February 2026 and reported to the Board of Directors on March 6, 2026.

Evaluation cycle	Execute once per year			
Evaluation period	January 1, 2025 - December 31, 2025			
Evaluation scope	Self evaluations of the Board of Directors, its members and functional committees			
Evaluation method	Board of Directors	Members of the Board of Directors	Audit Committee	Remuneration Committee
Evaluation content	<p>A. Degree of participation in the Company's operations</p> <p>B. Improvement of the quality of the board of directors' decision making</p> <p>C. Composition and structure of the board of directors</p> <p>D. Selection and continuing education of directors</p> <p>E. Internal control</p>	<p>A. Degree of participation in the Company's operations</p> <p>B. Improvement of the quality of the board of directors' decision making</p> <p>C. Composition and structure of the board of directors</p> <p>D. Selection and continuing education of directors</p> <p>E. Internal control</p>	<p>A. Degree of participation in the Company's operations</p> <p>B. Recognition of the Audit Committee's responsibilities</p> <p>C. Improvement of the quality of the Audit Committee's decision-making</p> <p>D. Composition and member selection of the Audit Committee</p> <p>E. Internal control</p>	<p>A. Degree of participation in the Company's operations</p> <p>B. Understanding of the Remuneration Committee's responsibilities</p> <p>C. Improvement of the quality of the Remuneration Committee's decision-making</p> <p>D. Composition and member selection of the Remuneration Committee</p>
Evaluation results	<p>For the evaluation results, there are 29 items of "extremely excellent (5)" and 14 items of "excellent (4)", indicating that the Board of Directors has fulfilled the responsibility of guiding and supervising the Company's strategy, major business and risk management, and is able to establish appropriate internal control systems. The overall operation complies with the corporate governance requirements, effectively strengthens the function of the Board of Directors and protects the rights and interests of the shareholders.</p>	<p>3 "excellent (5)" item and 20 "good (4)" items. This suggests that the directors positively commented on the efficiency and effectiveness of all index operations.</p>	<p>There are 19 items of "extremely excellent (5)" and 3 items of "excellent (4)", indicating that the overall operation of the Audit Committee is proper and complying with corporate governance requirements, such that the function of the Board of Directors is effectively enhanced.</p>	<p>15 "excellent (5)" items and 4 "good (4)" items. This suggests that the overall operations of the Remuneration Committee were relatively sound, satisfied the requirements for corporate governance and effectively enhanced roles of the Board of Directors.</p>

D. The objectives for strengthening the board of directors' functions in the current and most recent year (i.e., establishing an audit committee, improving information transparency, etc.), and implementation status evaluation:

(A) The Company has conducted the re-election of all directors and further established the Audit Committee during the General Shareholders' Meeting on June 21, 2023, and the number of independent directors accounted for 57% of all directors, such that the function of the Board of Directors of the Company is

advantageously enhanced.

(B) The information on the directors' continuing education in 2025 is as follows:

Title	Name	Training date	Course name	Hours of continuing education
Director	Wang, Kuo-Hung	2025/07/24	Corporate risk and corporate social responsibility	3
			Trade secret protection and fraud detection practice	3
Independent director	Huang, Kuo-Shih	2025/03/20	Profit-seeking enterprise income tax filing key points and concerns interpretation	3
		2025/03/03	Profit-seeking enterprise income tax filing key points and concerns interpretation	4
		2025/02/24	AI case studies - Discussion on verification and application from case studies	3
		2025/02/24	Latest IFRS trend seminar	3
		2025/09/26	Understand money laundering patterns and prevent CPAs from becoming accomplices	3
Independent director	Yang, Ming-Szu	2025/08/07	Latest Business Mergers and Acquisitions Act and corporate governance practices	3
		2025/08/20	Identify company fraud or operational crisis from financial statements	3
Independent director	Chen, Wen-He	2025/07/09	2025 Cathay Sustainable Finance and Climate Change Summit	6
		2025/07/24	Corporate risk and corporate social responsibility	3
			Trade secret protection and fraud detection practice	3

(2) Operating status of the Audit Committee or supervisors' involvement in operation of the board of directors:

Operations of the Audit Committee:

A. Duties of the Audit Committee:

Duties and authorities of the committee are as follows:

- ① Formulated or amended the internal control system according to Article 14-1 of the Securities Exchange Act.
- ② Evaluated effectiveness of the internal control system.
- ③ Formulated or amended the procedures for material financial business practices (including acquiring or disposing of assets, engaging in derivative transactions or offering endorsement or guarantee to others) according to Article 36-1 of the Securities Exchange Act.
- ④ Matters on the directors' interests.
- ⑤ Material asset or derivative transactions.
- ⑥ Material fund lending, endorsement or guarantee.
- ⑦ Raising, issuance or private placement of negotiable securities with natures of equity.
- ⑧ Appointment, dismissal or remuneration of CPAs.
- ⑨ Appointment and removal of financial, accounting or internal audit executives.
- ⑩ Annual and semi-annual financial reports shall be signed or sealed by the chairman, executive officer and accounting officer.
- ⑪ Review risk management procedure, structure, and risk management implementation status, and report to the Board of Directors periodically.
- ⑫ Approve the risk appetite, risk control priority sequence and level.
- ⑬ Material matters specified by other companies or competent authorities.

B. Information on Audit Committee's operation status:

In the most recent year (2025), the Audit Committee held 11 (A) meetings, where the independent directors' attendance is as follows:

Title	Name	No. of actual attendances (in nonvoting capacity) (B)	No. of attendances by proxy	Actual attendance rate in nonvoting capacity (%) (B/A)	Remarks
Independent director	Huang, Kuo-Shih	10	1	90.91%	—
Independent director	Wu, Chun-Feng	11	—	100.00%	Convener
Independent director	Yang, Ming-Szu	11	—	100.00%	—
Independent director	Chen, Wen-He	11	—	100.00%	—

Other matters to be recorded:

A. Under any of the following circumstances of the Audit Committee, specify the meeting date, session number, proposal content, independent directors' objections, qualified opinions or major suggestions, resolution results of the Audit Committee, and responses to the opinions of the Audit Committee:

(A) Matters specified in Article 14-5 of the Securities and Exchange Act:

Audit Committee date, period	Agenda	Independent directors' objections, reservations or material suggestions	Audit Committee's resolution results and the Company's response to independent directors' opinions
March 7, 2025 12th Meeting of 2nd Term	Proposal for 2024 annual business report and financial report.	None	The Audit Committee members unanimously approved all proposals, and the board of directors approved all proposals in accordance with the recommendations of the Audit Committee.
	Proposal for 2024 deficit compensation.		
	Proposal for 2024 "Internal Control System Effectiveness Evaluation" and "Internal Control System Statement".		
	Proposal for assessment on the large financial loan amount exceeding the normal credit extension period of 4 months and not yet recovered for the 3rd quarter of 2024.		
	Approved the proposal on not proceeding with the private placement of ordinary shares approved by the 2024 shareholders' meeting.		
	Approved the proposal to apply for a credit line from a financing institution for the 2nd quarter of 2025.		
	Proposal for change of the financial report audit CPA		
	Proposal for 2025 evaluation on independence and competence of CPAs		
	Proposal for pre-approval of non-assurance service provided by CPA firm to the Company and subsidiaries.		
	Proposal to execute the private placement of ordinary shares.		
April 22, 2025 13th Meeting of	Proposal for increase of investment in Vietnam and signing of equity transfer agreement		

Audit Committee date, period	Agenda	Independent directors' objections, reservations or material suggestions	Audit Committee's resolution results and the Company's response to independent directors' opinions
2nd Term			
May 13, 2025 14th Meeting of 2nd Term	2025 Q1 Financial Statements.		
	Proposal for assessment on the large financial loan amount exceeding the normal credit extension period of 3 months and not yet recovered for the 1st quarter of 2025.		
August 5, 2025 16th Meeting of 2nd Term	2025 Q2 Financial Statements.		
	Proposal for not executing the deficit compensation during the first half of 2025.		
	Approved the proposal to apply for a credit line from a financing institution for the 4th quarter of 2025.		
	Proposal for 2024 Sustainability Report release and execution status.		
	Proposal for 2024 sustainability development implementation goals.		
	Proposal for loaning of funds to SD GLOBAL VIETNAM LIMITED LIABILITY COMPANY, a 100%-owned subsidiary.		
September 5, 2025 17th Meeting of 2nd Term	Proposal for personnel change of the Company's Audit Officer.		
	Proposal for participating in SAFE fundraising for the merger agreement between Aerkomm and IX Acquisition Corp.		
November 11, 2025 19th Meeting of 2nd Term	2025 Q3 Financial Statements.		
	Proposal to apply for a credit line from a financing institution.		
	Proposal to not renew the lease of facility for the Southern Taiwan Science Park Branch upon the end of the contract term,		
	Proposal to abolish the registration of the Southern Taiwan Science Park Branch of G-TECH Optoelectronics Corporation		
	Proposal to cancel 100% ownership of the subsidiary G-TECH Optoelectronics (Vietnam) Co., Ltd.		
November 22, 2025 20th Meeting of 2nd Term	Proposal for development of mass production line for server storage hard disk glass substrates (HDD).		
	Proposal for establishment of independent subsidiary.		
	Proposal for execution of the 4th domestic secured convertible corporate bonds.		
December 18, 2025 21st Meeting of 2nd Term	Proposal to issue new shares for cash capital increase.		
	2026 internal audit plan		

- (B) In addition to the aforementioned matters, other matters that have not been approved by the Audit Committee but approved by over two-thirds of all directors: none.
- B. In case of recusal of independent directors due to conflict of interest, independent directors' names, the content of the proposals, the reasons for the recusal, and the circumstances of their participation in voting must be noted: None.
- C. Communication status between independent directors and internal audit officer and CPAs
- A. Policies for communicating with the internal audit officer:
- Monthly: the audit organization shall perform audit according to the Internal Control Audit Plan approved by the board of directors and the audit committee. After presentation of the audit results for verification, the Internal control audit report shall be delivered to the independent directors for review.
- Quarterly the audit officer shall attend the Audit Committee meeting to report the audit : businesses to the Audit Committee.
- Annually the audit officer shall attend the Audit Committee meeting to draft and : determine the next year's "Annual Internal Control Audit Plan" according to risk evaluation results; prepare the preceding year's "Self-evaluation Report on Internal Audit" and "Statement on Internal Control System" based on departments' self-inspection results of their internal control system.
- B. Information on communications with the internal audit supervisor

Date	Communication methods	Communicated matters	Suggestions and results
March 7, 2025	Informal discussions before a meeting	Reviewed the Company's 2024 "Internal Control System Effectiveness Evaluation" and "Statement of Internal Control System". Reviewed the Company's audit implementation status report for 4th quarter of 2025.	Known, without opinion. Approved by the Review Committee upon review and presented to the board of directors.
May 13, 2025	Informal discussions before a meeting	Reviewed the Company's audit implementation status report for the 1st quarter of 2025.	Known, without opinion.
August 5, 2025	Informal discussions before a meeting	Reviewed the Company's audit implementation status report for the 2nd quarter of 2025.	Known, without opinion.
November 11, 2025	Informal discussions before a meeting	Reviewed the Company's audit implementation status report for the 3rd quarter of 2025.	Known, without opinion.
December 18, 2025	Informal discussions before a meeting	Reviewed the Company's 2026 internal audit plan.	Known, without opinion.

C. Information on communications between independent directors and accountants:

(A) Communication policies

The Company's CPAs summarize information on the communication matters related to the audit planning, key audit matters and other relevant regulatory requirements for further communication and discussion with the independent directors. In addition, when the CPAs consider that there are matters requiring independent communication, meetings may also be convened irregularly for communication at any time.

(B) Information on communication

Date	Communication methods	Communicated matters	Suggestions and results
------	-----------------------	----------------------	-------------------------

February 25, 2025	Video conference meeting	Group audit planning and scope. 2024 key audit matters. Summary of recent updates of the auditing standards. Implementation of IFRS Sustainability Disclosure Standards. Update of important laws and regulations.	Known, without opinion.
December 15, 2025	Physical Meeting	2026 audit plan Implementation of IFRS Sustainability Disclosure Standards Ethics and independence: Responsibility of the auditors, and quality system of the accounting firm	Known, without opinion.

Supervisors' involvement in the operation of the Board of Directors: NA.

- (3) The Company's corporate governance operation status, deviation from the "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies," and the reasons

Assessment item	Operating status			Deviation from the "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies" and the reasons.
	Yes	No	Summary description	
1. Has the Company established and disclosed a code of practice for corporate governance pursuant to the "Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies?"	✓		The Company's board of directors has passed a resolution on March 26, 2015, to formulate the "Code of Practice for Corporate Governance" and submitted a report to the 2015 general shareholders meeting. The relevant content can be found in the corporate governance area of the Market Observation Post System.	No difference.
2. Company shareholding structure and shareholders' equity (1) Has the Company established internal operating procedures to handle shareholder suggestions, doubts, disputes, litigation matters and implemented them in accordance with the procedures? (2) Does the Company have a list of the major shareholders who actually control the Company as well as the ultimate controlling party of the major shareholders? (3) Has the Company established and implemented risk control and firewall mechanisms between related companies? (4) Has the Company established internal regulations to prohibit insiders from using	✓ ✓ ✓ ✓		(1) The Company has established the Stock Affairs Management Method and appointed dedicated personnel (spokesperson, proxy spokesperson, stock affairs, etc.) to deal with shareholder suggestions, doubts, disputes and other issues. Moreover, if legal issues are involved, the legal affairs unit shall be requested to provide assistance. (2) The Company has a good grasp of the list of major shareholders and the controlling parties of the major shareholders according to the shareholders register list on the closing date. (3) The Company has formulated the "Affiliate and Group Enterprise Transaction Handling Method" and "Subsidiary Monitoring Operation Method", which are controlled in accordance with the Company's internal control system. (4) The Company has established the "Important Internal Information Handling and Insider Trading Prevention Procedures" to prevent the	No difference.

Assessment item	Operating status		Summary description	Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No		
undisclosed information on the market to buy and sell securities?			occurrence of insider trading.	
<p>3. Composition and responsibilities of the Board of Directors</p> <p>(1) Does the board of directors draft and implement diversified policies and specific management objectives?</p> <p>(2) Has the Company voluntarily established various other functional committees in addition to the Remuneration Committee and the Audit Committee according to the law?</p> <p>(3) Has the Company established the Board performance assessment measure and evaluation method, implemented performance evaluation annually and regularly, reported the results of the performance evaluation to the Board of Directors, and applied the results to individual directors’ remuneration and nomination for consecutive terms of office?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(1) The Company’s directors, who are professional in businesses, optoelectronics, civil engineering, accounting, finance and legal, etc., can provide diverse opinions at the board of directors to improve operations. For details, refer to Pages 6~10.</p> <p>(2) In addition to the establishment of the Remuneration Committee in accordance with the law, the Company will establish a comprehensive supervision mechanism, strengthen management functions, and consider the competent authority’s recommendations to add additional functional committees in the future based on the Company’s operational needs.</p> <p>(3) The Company’s Board of Directors has approved the “Regulations for Performance Evaluation of Board of Directors and Functional Committees” on November 11, 2021, in order to review the performance evaluation of the Board of Directors periodically according to the requirements. Internal self-evaluation of the Board of Directors, self-evaluation of Directors, peer evaluation, appointment of external experts or other appropriate performance evaluation methods may be adopted for the evaluation. The evaluation items of the Board’s performance evaluation include the following five major aspects: I. Participation in the operation of the company. II. Improvement of the quality of the board of directors’ decision making. III. Composition and structure of the board of directors;</p>	No difference.

Assessment item	Operating status		Summary description	Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.												
	Yes	No														
(4) Does the Company regularly assess the independence of CPAs?			<p>IV. Selection and continuing education of directors.</p> <p>Internal control.</p> <p>The Company has completed the 2025 self-evaluation on the performance the Board of Directors, and the evaluation result has been submitted to the Board of Directors’ meeting on January 27, 2026 in order to be used as reference for future director selection or nomination as well as the remuneration of individual directors. For the evaluation result, please refer to Page 23 of this annual report.</p> <p>The Company’s Audit Committee assesses the independence and competence of CPAs retained annually, and the assessment result is also reported to the Board of Directors. In addition, where the CPAs have any direct or indirect conflict of interest on the entrusted matters, they also recuse themselves according to the laws and comply with the internal rules on job rotation. In addition to the obtaining of the “Audit Quality Indicator Report (AQI)” and statement of independence from the CPAs before assessment, assessment is also performed according to the standard indicated in the following table and the AQI indicators.</p> <p>The last assessment was discussed and approved by the Audit Committee on March 6, 2026, following which it was reported to the Board of Directors for resolution on the approval of the assessment on March 6, 2026.</p> <p>March 6, 2026, appraisal of the independence of the board of directors’ CPAs:</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Assessment item</th> <th>Assessment result</th> <th>Compliance with independence</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Does the CPA have a direct or significant indirect financial interest relationship with the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>2</td> <td>Does the CPA have any loan or guarantee behavior with the Company or the directors of the Company?</td> <td>No</td> <td>Yes</td> </tr> </tbody> </table>	No.	Assessment item	Assessment result	Compliance with independence	1	Does the CPA have a direct or significant indirect financial interest relationship with the Company?	No	Yes	2	Does the CPA have any loan or guarantee behavior with the Company or the directors of the Company?	No	Yes	
No.	Assessment item	Assessment result	Compliance with independence													
1	Does the CPA have a direct or significant indirect financial interest relationship with the Company?	No	Yes													
2	Does the CPA have any loan or guarantee behavior with the Company or the directors of the Company?	No	Yes													

Assessment item	Operating status					Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies” and the reasons.	
	Yes	No	Summary description				
			3	Does the CPA have a close business relationship and potential employment relationship with the Company?	No	Yes	
			4	Has the CPA or their audit team members served as directors or managers of the Company or have a significant impact on the present audit work or in the last two years?	No	Yes	
			5	Has the CPA ever provided the Company with non-audit service items that may directly affect the audit work?	No	Yes	
			6	Has the CPA ever brokered stocks or other securities issued by the Company?	No	Yes	
			7	Has the CPA served as a defender of the Company or represented the Company to arbitrate conflicts with other third parties?	No	Yes	
			8	Is the CPA related to the Company’s directors, managers or persons who have significant influence on the audit case?	No	Yes	
4. Has the Company has appointed an appropriate number of competent corporate governance personnel and designated a corporate governance officer to be responsible for corporate governance affairs (including but not limited to providing directors and supervisors with the materials required for performance of their duties, assisting directors and supervisors with compliance, handling matters related to board meetings and the shareholders' meetings, and preparing minutes of board meetings and shareholders' meetings)?		√		As resolved by the board of directors on May 12, 2021, the Company appointed chief financial/accounting officer Wu, Tai-Chiu (Assistant Manager) to act as the Company’s governance officer, the top officer in charge of matters on the Company’s governance. Assistant Manager Wu, Tai-Chiu, with more than three years of work experience as internal audit and financial officer in a public entity, is qualified for acting as governance officer of the Company. The service provider shall be responsible for handling matters about the Company’s governance. An appropriate number of competent personnel have been appointed. They are mainly accountable for lawfully handling matters on the board of directors and shareholders’ meetings, keeping minutes of the board of directors’ and shareholders’ meetings, assisting with directors’ appointment and continuing education, providing materials necessary for directors’ business implementation and supporting directors’ compliance with laws and regulations.			No significant difference.

Assessment item	Operating status		Summary description	Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No		
(3) Has the Company announced and declared the annual financial report within two months after the end of the fiscal year; and published the 1st, 2nd and 3rd quarter financial reports as well as the monthly operating status within the prescribed deadline?		√	(3) The Company has not published its annual financial report within 2 months after the end of the fiscal year, but has published its 1st, 2nd, and 3rd quarter operating status reports prior to the specified deadlines. In the future, the Company will publish its annual financial report within 2 months after the end of the fiscal year in order to strengthen corporate governance.	
8. Does the Company have other important information helpful for understanding its corporate governance (including but not limited to employee rights and interests, employee care, investor relations, supplier relationships, stakeholders’ rights, directors’ and supervisors’ continuing education, implementation of risk management policies and risk measurement standards, execution of customer policies, and the Company’s purchase of liability insurance for the directors and supervisors)?		√	(1) Employee rights and care: A. In addition to providing employee labor insurance, national health insurance and allocating regular monthly pension in accordance with the law; the Company has also planned and purchased comprehensive group insurance for its employees. B. Abundant education and training resources are provided such as regular internal and external training as well as learning courses. C. Subsidies for leisure travel activities are provided to help employees properly plan leisure and entertainment activities. D. Marriage, childbirth, birthday, and other gifts are provided, as well as funeral condolences. E. To help employees satisfy their food, clothing, housing, and transportation needs; the Company provides staff restaurants, lounges, breastfeeding (milking) rooms, transportation vehicles, motorcycle parking lots and other facilities. F. The physical and mental health of employees is important. Therefore, the Company provides employees with regular annual health checkups, irregular health lectures and forums, as well as full-time nursing staff and health	No significant difference.

Assessment item	Operating status		Summary description	Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No		
			<p>management centers with resident physicians to offer health diagnosis and consultation to employees.</p> <p>G. Employees are encouraged to study and enrich themselves during their spare time, and scholarships are provided to the children of employees.</p> <p>H. The Company regularly purchases various types of books for employees to borrow in order to enhance the reading atmosphere.</p> <p>I. The Company cares for employees and their family lives, and provides appropriate solutions for assistance according to the circumstances of individual cases to help employees solve their problems. If an employee encounters a major accident or emergency, the employee can apply to the Company for emergency relief to help solve their urgent needs.</p> <p>J. The Welfare Committee of the Company considers it important for employees to find a balance between work and family life and has planned diverse activities each year such as employee family days suitable for the whole family to increase opportunities for employees to interact with their families. The Company also organizes theme activities during festivals to encourage employees to actively participate and relieve pressure from work.</p> <p>(2) Investor relations: The Company has established a comprehensive spokesperson system to handle shareholder suggestions, doubts and disputes, and has disclosed Company information according to the relevant laws and regulations in order to protect the rights and interests of investors and maintain good relations.</p> <p>(3) Supplier relations: The Company has</p>	

Assessment item	Operating status		Summary description	Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.
	Yes	No		
			<p>established a stable supply chain under the principle of equality and mutual benefit, and formulated the “Safe Supply Chain Partnership Evaluation Standard Management Method” to ensure that the supplier quality, specifications and risk assessment meet the high-quality corporate safety review and verification standards and that all parties can jointly pursue sustainable operations.</p> <p>(4) Rights of stakeholders: The Company has maintained smooth notification and communication channels with correspondent banks, employees, customers, and suppliers. The Company also respects and safeguards their rights and interests, and can quickly and properly respond to issues related to stakeholder concerns.</p> <p>(5) For information on Directors’ continuing education, please refer to Pages 25 of this annual report.</p> <p>(6) Risk management policies and risk measurement standards implementation status: The Company focuses on its core industry and complies with relevant laws and regulations in order to execute different policies to reduce and prevent any possible risks.</p> <p>(7) Customer policy implementation status: the Company has designated personnel to maintain regular communication channels between the Company and its customers. The goals are to grasp customer dynamics at all times and ensure the best interests of all parties via a good negotiation mechanism. In addition, the Company also uses annual customer satisfaction surveys to obtain feedback from customers and conduct self-review in 4 areas: quality, delivery deadline, services and processing capability.</p> <p>(8) Circumstances in which the Company purchases liability insurance for</p>	

Assessment item	Operating status		Summary description	Deviation from the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and the reasons.								
	Yes	No										
			<p>directors and supervisors:</p> <table border="1"> <thead> <tr> <th>The insured</th> <th>Insurance company</th> <th>Insured amount</th> <th>Insurance period</th> </tr> </thead> <tbody> <tr> <td>All directors and supervisors</td> <td>Chubb Limited</td> <td>US\$5,000,000</td> <td>From 2026/01/01 to 2027/01/01</td> </tr> </tbody> </table> <p>At the meeting of the Board of Directors on January 27, 2026, the Company reported its purchase of liability insurances for the directors and the managers.</p> <p>Notes: According to the Company’s Articles of Incorporation and Corporate Social Responsibility Best Practice Principles, the Company has purchased the “Chubb Limited Elite No. 5 Liability Insurance for Directors and Supervisors and Important Employees” effective from January 1, 2026, to January 1, 2027, in order to reduce and disperse the risk of major damages to the Company and shareholders due to errors or negligence from directors, supervisors, and managers. Important contents such as insurance evaluation comparison, insured amount, coverage and insurance premium rate are listed in this report.</p>	The insured	Insurance company	Insured amount	Insurance period	All directors and supervisors	Chubb Limited	US\$5,000,000	From 2026/01/01 to 2027/01/01	
The insured	Insurance company	Insured amount	Insurance period									
All directors and supervisors	Chubb Limited	US\$5,000,000	From 2026/01/01 to 2027/01/01									

9. Please explain the improvement status regarding the corporate governance evaluation results from the TWSE Corporate Governance Center announced in the most recent year, and propose priority improvement items and measures for items that have not been improved:

As of the date of publication of the annual report, the results of the 2025 corporate governance assessment has not yet been announced and only the items without scores are explained first:

- (A) To strengthen information disclosure, the Company's objectives and strategies on energy conservation, carbon emission reduction, and reduction of greenhouse gases or wastes as well as their implementation will be disclosed in the annual report and the Market Observation Post System website. Starting in 2026, ESG-related data is required to be uploaded to the MOPS ESG digital platform to receive a score.
- (B) For the corporate ethical management policy, prevention plans, and supervision and implementation, the operation and implementation status has been reported to the Board of Directors starting in 2026.
- (C) During the re-election of directors in 2026, the number of female directors is increased.
- (D) The Board of Directors assesses the independence and competence of the CPAs according to the assessment quality indicators (AQIs).
- (E) To increase the Company's information transparency, the board of directors prepared English meeting handbook, annual report and related materials in 2025. Related English materials of the board of directors, and information on operations of the board of directors, Audit Committee and Remuneration Committee were released on webpages of the Company.
- (F) The intellectual property management system and sound corporate governance architecture are established. The intellectual property management plan and implementation status is disclosed on the Company's website and has been reported to the Board of Directors since 2025.
- (G) The Company has established human rights protection policies and specific management plans according to the International Bill of Human Rights and has also disclosed relevant policies and implementation status on the Company's website.

Future improvements are as follows:

- (A) To improve information transparency, we continue to update information disclosed on the Company website, annual reports, and ESG reports according to the laws and regulations.
- (B) To facilitate investors to understand the content of the shareholders' meeting in a more diverse manner, it is evaluated to upload audio recording and videos after the shareholders' meeting.
- (C) To maintain the professionalism and experience of the Board members and senior management, the Board member diversity policy is disclosed on the Company's website and annual report. In addition, the succession plan for the Board members and important management will also be established.

(4) Components, duties and operations of the Remuneration Committee:

A. Information on Remuneration Committee members:

Identity	Criteria		Professional qualification and experience	Independence	Number of publicly listed companies where the member concurrently serves as Salary and Remuneration Committee member
	Name				
Committee member	Huang, Kuo-Shih		Independent director; for information on his professional qualification, experience and independence, please refer to Page 8.		3
Committee member	Wu, Chun-Feng				0
Convener	Yang, Ming-Szu				2
Committee member	Chen, Wen-He				0

B. Duties of the Remuneration Committee:

The Company has set up the Remuneration Committee. On August 7, 2020, it amended the management measures for operations of the Remuneration Committee in combination with setup of the Audit Committee and the actual needs. The Remuneration Committee is mainly responsible for formulating and reviewing performance evaluation and remuneration policies, rules, standards and structures for directors and managerial officers. It shall exercise the following powers and submit proposals to the Board of Directors for discussion:

- (A) Evaluating and supervising the Company's overall supervision policy.
- (B) Evaluating and approving the remuneration levels of directors.
- (C) Evaluating and approving the remuneration levels of the Company's managerial officers.
- (D) Reviewing the remuneration of directors and senior managerial officers on an irregular basis according to factors of the Company's objectives, operating performance, and competitive environment.
- (E) For the remuneration of directors and managerial officers of the Company's subsidiaries, if the decision-making matters are subject to the approval of the Company's Board of Directors according to the subsidiary's hierarchical responsibilities, the Remuneration Committee must make recommendations and submit them to the Board of Directors for discussion.

C. Information on operations of the Remuneration Committee:

(A) The Company's Remuneration Committee consists of 4 members.

(B) Term of office for current members: From June 21, 2023 to June 20, 2026. A total of 2 (A) Remuneration Committee meetings were convened in the most recent year (2025), and the qualifications and attendance of the members are as follows:

Title	Name	No. of actual attendances (B)	Attendance by proxy Number of times	Actual attendance rate (%) (B/A)	Remarks
Committee member	Huang, Kuo-Shih	2	—	100.00%	—
Committee member	Wu, Chun-Feng	2	—	100.00%	—
Convener	Yang, Ming-Szu	2	—	100.00%	—
Committee member	Chen, Wen-He	2	—	100.00%	—

Other matters to be recorded:

- If the Board of Directors does not adopt or amend the Remuneration Committee's recommendations, the date of the Board of Directors meeting, the period, the content of the proposal, the results of the Board of Directors' resolutions, and the Company's handling of the Remuneration Committee's opinions must be noted (for instance if the remuneration approved by the Board of Directors is better than the recommendation of the Remuneration Committee, the difference and reason thereof shall be disclosed): None.
- For the resolutions of the Salary and Remuneration Committee, if members have objections or reservations and made records or written statements, the Salary and Remuneration Committee's meeting date, period, proposal content, all members' opinions and the Company's handling of the Salary and Remuneration Committee's opinions must be noted: none.

D. Information on the Remuneration Committee's meetings, review and evaluation of the Company's remuneration in the most recent year (2025) is as follows:

Date and Session of the Committee Meeting	Agenda	Resolution results and the Company's response to the Remuneration Committee's opinions
March 7, 2025 7th Meeting of 5th Term	Proposal for amendment to parts of the provisions of the "Articles of Incorporation".	A. All proposed were approved by all members of the Remuneration Committee present at the meeting; B. All directors present approved all proposals as per suggestions of the Remuneration Committee.
	Proposal for amendment to parts of the provisions of the "Performance Bonus Issuance Management Regulations".	
December 18, 2025 8th Meeting of 5th Term	Approval of the appointment of the new Executive Vice President and his remuneration	
	Approval of remuneration of Audit Officer	
	Proposal for 2025 year-end bonus expected distribution amount.	
	Proposal for amendment to parts of the provisions of the "Performance Bonus Issuance Management Regulations".	

(5) Promotion of sustainable development, deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons:

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No		
1. Has the Company established a governance structure for promoting sustainable development, set up full-time (part-time) units for driving sustainable development, had the board of directors to authorize top management to deal with related matters and instructed the board of directors to supervise?	✓		<p>The Company has established the ESG Committee in 2022 as the main unit to promote sustainable development. The President acts the chairperson of the Committee, and the Committee is established with the director general and task force to be responsible for the promotion of related affairs.</p> <p>The Committee is responsible for the formulation, implementation, supervision and improvement of the sustainable development policy and goals. The Committee reports issues of concern, the actual or potential impacts and the implementation results to the chairperson and the stakeholders annually. The Committee also incorporates the issues of concern to the stakeholders and the implementation results into the subsequent review, tracking and proposing improvement measures. The Committee is also committed to achieving the balance of interests between shareholders, employees, the society and other stakeholders, in order to implement corporate governance, promote environmental protection, maintain social welfare and strengthen sustainable information disclosure.</p> <p>Following the previous years' process, the 2025 sustainability report draft was reviewed by the chairperson of the ESG Committee. After approval by the Audit Committee and approval through discussion by the Board of Directors on August 5, 2025, the report was publicly released according to the laws. No Board members have raised any objections.</p>	No significant difference.
2. Has the Company conducted risk assessments on environmental, social, and corporate governance issues related to the Company's operations in accordance with the principle of materiality, and formulated relevant risk management policies or strategies?	✓		<p>To implement sustainable development, to enhance corporate governance and to increase organization resilience, the Company establishes risk management policy and procedure, goal, governance and culture as well as organizational structure according to the "Risk Management Best Practice Principles for TWSE/TPEX Listed Companies", in order to implement and maintain risk management mechanism, to continue to understand internal/external topics and environmental change, to assess potential threats to the economy, society and environment, and to implement the identification of operational impact analysis and risk management, thereby ensuring the rights and interests of stakeholders. The 2025 risk management operation status has been reported to the Audit Committee on December 18, 2025,</p>	No significant difference.

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No		
			and after the review of the Board of Directors, it is disclosed on the Company's website.	
3. Environmental issues				
(1) Has the Company established an appropriate environmental management system according to the characteristics of its industry?	✓		(1) The Company has established a suitable and institutionalized environmental management system tailored to its industry, and the Labor Safety Office (Occupational Safety and Health Committee) is responsible for coordinating and implementing the system, in order to ensure that all operational activities comply with environmental laws and regulations and international standards, and to implement environmental protection and sustainable development goals properly. In terms of systematic management, the Company has implemented and qualified the ISO 14001 environmental management system certification, and has also successfully renewed the certificate in 2026 (new certificate validity period: 2025/10/15-2028/10/15). We also follow the concept of life cycle management to promote source reduction and circular economy measures of the use of recycled materials, etc. In addition, the Company has also established HSF (hazardous substance-free) and QC080000 certification policies to prevent the use of hazardous substances at the source of the manufacturing process, and to promote waste reduction and pollution control. Through regular reviews and dynamic adjustments, the robustness and continued effectiveness of the management system are ensured. The Company complies with relevant laws and international conventions, and continues to reduce process wastes and avoid using substances harmful to the environment, in order to implement pollution prevention and to head towards sustainable environmental development.	No significant difference.
(2) Is the Company committed to improving energy utilization efficiency and using recycled materials that can lower the impact on the	✓		(2) The Company is committed to improving energy efficiency and implementing energy management. While the ISO 50001 system has not yet been adopted, improvement plans are being gradually promoted for high-energy-consuming equipment. In addition, the energy-saving performance guarantee plan subsidized by the Bureau of Energy of the Ministry of Economic Affairs in 2022 has been completed in 2023, and the actual operation has started 2024.	

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No		
environment? (3) Has the Company assessed its current and future potential risks and opportunities of climate change and taken countermeasures against climate-related issues?	✓		<p>Following the review by the Bureau of Energy in 2025 (Energy-Saving No. 11400080550), the energy-saving rates for the chilled water host and auxiliary equipment were 51.89% and 37.91% respectively, achieving the original goal. The Company will continue to track energy usage and reduce environmental impact by improving equipment efficiency and enhancing power management. The Company values and complies with environmental protection laws and regulations, and implements waste classification operations to improve resource recycling rate. The manufacturing unit also includes pallets, iron frames, iron shafts, wooden shafts and sealing sheets used for shipping as resources for recycling and reuse, in order to reduce the use of disposable packaging materials and to reduce the load and impact on the environment.</p> <p>(3) In response to the impact of climate change, the Company follows the TCFD framework and integrates resources from the ESG committee and risk management unit to conduct climate risk identification. Furthermore, the financial risks of warming and extreme rainfall are also assessed based on the RCP2.6 and RCP8.5 scenario simulations, in order to construct a risk-opportunity matrix as the basis for formulating response strategies. In terms of actual actions in practice, in addition to promoting energy-saving products such as Low-E glass and BIPV solar architectural glass, the Company has also successfully passed the Bureau of Energy, Ministry of Economic Affairs' energy-saving performance guarantee program and has completed the replacement of air-conditioning units. The result of actual measurements indicates that the energy saving rate has reached the original target, and the energy use efficiency is optimized. In addition, the Company actively implements green management practices. The original short-term goal of reducing greenhouse gas (GHG) emissions by 10% from the 2022 baseline year by 2025 was also achieved ahead of schedule in 2024. Please refer to the "Environmental Sustainability" Section of the Company's Sustainability Report for more information.</p>	
(4) Has the Company counted	✓		(4) The Company has established the ESG Committee in 2022, and Sustainability	

Items	Implementation status		Deviation from the Best Practices for TWSE/TPEx-Listed Companies and the reasons
	Yes	No	
the greenhouse gas emissions, water consumption, and total weight of waste over the past two years and formulated policies on greenhouse gas reduction, water consumption reduction, or other waste management?			<p>Report has also be prepared and released since 2023. In addition to the annual statistics of greenhouse emission, water consumption and total waste weight, the Company also discloses relevant information to stakeholders periodically and is committed to the planning of relevant reduction policy. In addition, the Company values greenhouse gas management as the primary task of environmental protection. The main measures for implementation include:</p> <p>A. The Company has set phased carbon reduction targets. The short-term target uses 2022 as the base year, with the plan for reducing GHG emissions (Scope 1 + Scope 2) by 10% by 2025. According to the 2024 inventory results, the target has been reached ahead of schedule. Subsequent mid- and long-term targets will be adjusted in accordance with government laws, regulations, and policy trends, in order to ensure phased carbon reduction commitments are met.</p> <p>B. The Company has established the Labor Safety Office (Environmental Safety Unit) dedicated to implementing the green environmental policy and continuously promoting waste classification, recycling, and reuse operations, in order to reduce resource consumption. Meanwhile, through measures such as "accurate sorting and reduction" and "resource recycling", management performance has been gradually improved. The Company sets the year of 2022 as the base year and establishes short- and mid-term management goals for 2030: Reduce waste intensity by 5% from the base year (0.96 tons/NT\$ million), and to maintain a waste reuse and recycling rate above 60%. According to 2025 statistics, waste intensity was 0.74 tons/NT\$ million, a decrease of approximately 22.9% from the base year. The reuse and recycling rate reached 72%(Note 2). Accordingly, all phased management targets have been achieved ahead of schedule. Such performance is mainly benefited from process optimization and proper classification.</p> <p>C. For the promotion measures and achievement status of the staged carbon reduction goals, please refer to the Chapter of "Environmental</p>

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons																																																																	
	Yes	No																																																																			
			<p>Sustainability" of the Company's Sustainability Report. (The values in the table below are uniformly rounded to the second digit after the decimal place)</p> <p><input type="checkbox"/> The values in the table below are rounded to two decimal places.</p> <p>Statistics on Emissions of Greenhouse Gases (CO2e metric tons/year) Note 1</p> <table border="1"> <thead> <tr> <th>Plants</th> <th colspan="2">2024</th> <th colspan="2">2025</th> </tr> </thead> <tbody> <tr> <td>Emission of greenhouse gases</td> <td>Indirect (purchased electricity)</td> <td>Direct (including provisioning of firefighting equipment and business vehicles)</td> <td>Indirect (purchased electricity)</td> <td>Direct (including provisioning of firefighting equipment and business vehicles)</td> </tr> <tr> <td>Miaoli Plant</td> <td>11,224.68</td> <td>305.12</td> <td>11,233.67</td> <td>303.08</td> </tr> <tr> <td>Subtotal</td> <td colspan="2">11,529.80</td> <td colspan="2">11,536.75</td> </tr> <tr> <td>Plant in Southern Taiwan Science Park</td> <td>3,175.42</td> <td>6.28</td> <td>2,136.72</td> <td>0</td> </tr> <tr> <td>Subtotal</td> <td colspan="2">3,181.70</td> <td colspan="2">2,136.72</td> </tr> <tr> <td>Total</td> <td colspan="2">14,711.50</td> <td colspan="2">13,673.47</td> </tr> </tbody> </table> <p>Information on electricity/water consumption and waste production of the Company's plants in 2023 and 2024 is as follows:</p> <table border="1"> <thead> <tr> <th colspan="3">Electricity consumption (GJ)</th> <th colspan="3">Water consumption (thousand cubic meters)</th> </tr> <tr> <th>Plants</th> <th>2024</th> <th>2025</th> <th colspan="3">Note 1</th> </tr> </thead> <tbody> <tr> <td>Miaoli Plant</td> <td>85,250.73</td> <td>85,319.02</td> <td>Miaoli Plant</td> <td>155.24</td> <td>110.60</td> </tr> <tr> <td>Plant in Southern Taiwan Science Park</td> <td>24,117.12</td> <td>16,228.22</td> <td>Plant in Southern Taiwan Science Park</td> <td>37.84</td> <td>29.93</td> </tr> <tr> <td>Total</td> <td>109,367.85</td> <td>101,547.24</td> <td>Total</td> <td>193.08</td> <td>140.53</td> </tr> </tbody> </table>	Plants	2024		2025		Emission of greenhouse gases	Indirect (purchased electricity)	Direct (including provisioning of firefighting equipment and business vehicles)	Indirect (purchased electricity)	Direct (including provisioning of firefighting equipment and business vehicles)	Miaoli Plant	11,224.68	305.12	11,233.67	303.08	Subtotal	11,529.80		11,536.75		Plant in Southern Taiwan Science Park	3,175.42	6.28	2,136.72	0	Subtotal	3,181.70		2,136.72		Total	14,711.50		13,673.47		Electricity consumption (GJ)			Water consumption (thousand cubic meters)			Plants	2024	2025	Note 1			Miaoli Plant	85,250.73	85,319.02	Miaoli Plant	155.24	110.60	Plant in Southern Taiwan Science Park	24,117.12	16,228.22	Plant in Southern Taiwan Science Park	37.84	29.93	Total	109,367.85	101,547.24	Total	193.08	140.53	
Plants	2024		2025																																																																		
Emission of greenhouse gases	Indirect (purchased electricity)	Direct (including provisioning of firefighting equipment and business vehicles)	Indirect (purchased electricity)	Direct (including provisioning of firefighting equipment and business vehicles)																																																																	
Miaoli Plant	11,224.68	305.12	11,233.67	303.08																																																																	
Subtotal	11,529.80		11,536.75																																																																		
Plant in Southern Taiwan Science Park	3,175.42	6.28	2,136.72	0																																																																	
Subtotal	3,181.70		2,136.72																																																																		
Total	14,711.50		13,673.47																																																																		
Electricity consumption (GJ)			Water consumption (thousand cubic meters)																																																																		
Plants	2024	2025	Note 1																																																																		
Miaoli Plant	85,250.73	85,319.02	Miaoli Plant	155.24	110.60																																																																
Plant in Southern Taiwan Science Park	24,117.12	16,228.22	Plant in Southern Taiwan Science Park	37.84	29.93																																																																
Total	109,367.85	101,547.24	Total	193.08	140.53																																																																

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons												
	Yes	No														
			<p>Note 1: The Company implements water management policies, conducts routine monitoring and process optimization, promotes water conservation, and assesses the feasibility of recycling and reuse. We are committed to improve the water use efficiency, in order to reduce water consumption and operational risks.</p> <p style="text-align: center;">Waste total weight (tons)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Plants</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Miaoli Plant</td> <td>280.99</td> <td>206.72</td> </tr> <tr> <td>Plant in Southern Taiwan Science Park</td> <td>115.08</td> <td>227.99 <small>Note 2</small></td> </tr> <tr> <td>Total</td> <td>396.07</td> <td>434.71</td> </tr> </tbody> </table> <p>Note 2: Due to the expiration of the lease for the facility of Southern Taiwan Science Park Branch at the end of 2025, the total weight of wastes produced from the plant relocation was higher than the total weight of wastes in the previous year.</p> <p>Note 3: The management objectives are defined as follows: Waste intensity refers to the amount of waste (tons/NT\$ million) generated; the reuse and recycling rate refers to the proportion of waste that is reused or recycled after sorting and outsourced for processing, relative to the total amount of waste generated. All relevant wastes are handled by qualified cleaning and recycling institutions for disposal in accordance with the law.</p>	Plants	2024	2025	Miaoli Plant	280.99	206.72	Plant in Southern Taiwan Science Park	115.08	227.99 <small>Note 2</small>	Total	396.07	434.71	
Plants	2024	2025														
Miaoli Plant	280.99	206.72														
Plant in Southern Taiwan Science Park	115.08	227.99 <small>Note 2</small>														
Total	396.07	434.71														
<p>4. Social issues</p> <p>(1) Has the Company formulated relevant management policies and procedures according to the relevant regulations and international human rights conventions?</p> <p>(2) Has the Company established and disclosed human rights due diligence process and</p>	<p>✓</p> <p>✓</p>		<p>(1) The Company has established a comprehensive human rights management system in accordance with the Labor Standards Act and with reference to the International Bill of Human Rights and SA8000 as well as other regulations. We are committed to a non-discriminatory employment policy to ensure the legal rights of our employees. In addition, relevant human rights policies have been published on the Company's website, and the Human Resource Department is responsible for promoting and implementing the system.</p> <p>(2) The Company has formulated the human rights policy. The main multi-track due diligence mechanisms have been established through annual risk assessments, supplier audits, and diversified complaint channels (such as hotlines, mailboxes, and labor-management meetings), and the details are as</p>	No significant difference.												

Items	Implementation status		Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No	
implementation status?			<p>follows:</p> <ol style="list-style-type: none"> 1. Human rights due diligence process: The Company is committed to creating a friendly working environment. The Human Resource Department has formulated the "Human Rights Policy" and has disclosed it on the Company's website. To effectively implement the policy, we have conduct human rights due diligence procedure primarily through cross-departmental collaboration, and its process includes: <ol style="list-style-type: none"> A. Risk identification: With reference to international human rights principles, the Company identifies human rights risks in its internal operations and supply chains. B. Decentralized management: The findings from the identification process are incorporated into annual management goals, and the Human Resource, Environmental Safety, Procurement and Quality Assurance Departments launch corresponding action plans based on their respective duties. C. Monitoring and tracking: Tracking is conducted through grievance and suggestion channels, meetings, and supplier audits. Major risk issues are reported to the risk management unit's annual meeting for joint review. D. Communication and disclosure: The results of the human rights due diligence are disclosed in the annual report and the sustainability report. 2. Scope and major human rights issues of the 2025 human rights due diligence investigation:

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No		
			<p>Investigation scope: Employees at the headquarters in Taiwan (including non-employee workers such as security personnel) and suppliers.</p> <p>Major human rights topics: Based on consideration of the results of the material topic identification in the 2025 Sustainability Report, the Company focuses on the following topics directly related to human rights:</p> <p>A. Occupational health and safety: Ensuring a safe working environment for employees.</p> <p>B. Legal compliance: Comply with the Labor Standards Act, the Act of Gender Equality in Employment, and other relevant laws and regulations.</p> <p>C. Ethical management: Promote anti-discrimination, fair treatment and an ethical working environment with integrity.</p> <p>D. Supply chain management: Strengthen labor rights and human rights commitments of suppliers.</p> <p>E. Information security and customer privacy: Protect the information security and privacy of stakeholders.</p> <p>3. Mitigation or remedial measures implemented in 2025</p> <p>The Company has implemented concrete measures through each responsible units to control human rights risks related to the aforementioned topics:</p> <p>A. Occupational health and safety: the Company provides employee health examinations superior than the legal standards annually and also organizes multiple occupational safety training courses. There were no major occupational disasters in 2025.</p> <p>B. Legal compliance: Comply with the wage and working hour requirements specified in the Labor Standards Act and workplace protection under the Act of Gender Equality in Employment. There were no major violations that resulted in fines or penalties in 2025.</p> <p>C. Ethical management: We have established public and anonymous complaint channels and designated personnel to handle complaint cases, and strictly prohibit any form of retaliation against complainants. There were no human rights-related complaints in 2025.</p>	

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No		
(3) Has the Company formulated and implemented reasonable employee welfare measures (including compensation, vacations, and other benefits), and appropriately reflected its operating performances or results in employee compensation?	✓		<p>D. Supply chain management: Proactively identify and provide assistance in potential labor rights risks by requiring suppliers to sign relevant commitments or codes of conduct, and conducting annual evaluations and audits, in order to ensure the supply chain meets human rights standards.</p> <p>E. Information security and customer privacy: Establish a rigorous information security protection system as well as employee and customer data management procedures. There were no leaks of personal information or violations of customer privacy in 2025.</p> <p>(3) The Company has established the “Salary Management Procedure”, “Performance Bonus Issuance Management Method” and “Annual Bonus Issuance Management Method” and adopted various employee welfare measures to adequately reflect operating performances or results in employees’ remuneration.</p>	
(4) Has the Company provided a safe and healthy work environment, and regularly carried out safety and health education for employees?	✓		<p>(4) The Company has introduced and passed ISO 45001 occupational safety and health management system certification, and has successfully renewed the certificate in 2025 (new certificate validity period: 2025/11/01-2028/11/01). Environmental, safety, and health management measures within the plants are regulated and implemented in accordance with the relevant provisions of the management system. Every year, we regularly assess employees’ working environments to identify hazards and evaluate risks for the purpose of identifying potential dangers and conducting assessments on all risks according to established procedures. If the assessment results indicate unacceptable risk, we immediately propose corresponding improvement measures to ensure employee safety and health. In the 2025 risk assessment, we have not found any</p>	

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No		
(5) Has the Company established an effective career development training program for employees?	✓		<p>unacceptable risk incidents.</p> <p>We provide employees with the necessary safety protection equipment based on their work requirements, and ensure adequate protection in all work environments to effectively reduce the risk of safety incidents. The Company also attaches great importance to the health of its employees, offers employee health examinations annually that are superior to those required by the laws and regulations and spares no effort in providing care and promoting employees' health.</p> <p>In 2025, the Company continued to promote fire safety education, training and drill operations. The courses covered "reporting training", "fire extinguishing training", "evacuation guidance training", "safety protection", and "comprehensive drills". Deficiencies discovered during the drills were reviewed and improved. The final drill results were compiled and submitted to the local fire department for record. There were no fire accidents in 2025. In addition, the fire-fighting facilities in the plants are inspected and maintained regularly in accordance with the law, in order to ensure the equipment operated normally and to enhance overall disaster response capabilities.</p>	
(6) With regard to customer health and safety, customer privacy or marketing and labeling of products and services, has the Company followed the	✓		<p>(5) The Company values employee career development and talent training, and also plans comprehensive education and training system according to the TTQS structure. The courses include five main categories: basics, occupational safety, professional skills, general knowledge, and hierarchy. In addition, through internal/external course and teaching satisfaction feedback mechanism, the Company's training plan is improved continuously, in order to ensure that employees are able to grow and improve their abilities continuously.</p> <p>(6) The Company has qualified the IECQ QC 080000 hazardous substance management standard (for the period of: 2025/05/13-2028/05/12), and monitors the product and service conformity according to the EU RoHS Directive 2011/65/EU. In addition, the Company also encourages suppliers to establish an effective GP management system and to quality third-party system certification, along with the compliance with relevant social and environmental</p>	

Items	Implementation status		Summary description	Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No		
<p>relevant regulations and international standards as well as formulated related consumer or consumer protection policies and appeal procedures?</p> <p>(7) Has the Company formulated supplier management policies that require suppliers to follow the relevant regulations on environmental protection, occupational safety and health or labor human rights, and implemented them accordingly?</p>	✓		<p>codes of conduct. The Company's efforts include the continual reduction of process waste and not using environmentally harmful substances, strict pollution prevention implementation, and promotion of the Company's environmentally hazardous substance management philosophy to relevant groups. The Company has established the "Customer Complaint Handling Procedure" and "Customer Satisfaction Management Procedure". Since most of the Company's customers are not end consumers, all of the Company's customers other than consumers of smart building glass can directly contact responsible units to file complaints, in order to provide efficient services to customers. In addition, the Company also applies for product liability insurance to protect product users' rights and interests. Finally, to ensure that customer data can be protected properly and to prevent improper disclosure, we have established the information security management organization and relevant preventive measures, in order to protect the rights and interests of customers.</p> <p>(7) The Company has established the "Supplier Management Procedure" which covers the relevant regulations on issues such as environmental protection, occupational safety and health, and labor human rights that suppliers must follow. To comply with certification specifications, suppliers are required to provide non-hazardous raw materials in order to jointly comply with CSR and ensure that the final products to the customers are safe and harmless. In addition, the Company requires suppliers of mass-produced raw materials to comply with ESG regulations, referring to the "Certificate of Non-use of Hazardous Substances," the "SA8000 (CSR) Supplier Implementation Guidelines," and the "Integrity Commitment" for their products and services, and to sign a declaration to qualify as a supplier of the Company. For more details, please refer to the "Collaborative Prosperity" Section of the Company's Sustainability Report.</p>	
<p>5. Has the Company referenced the international report preparation standards or</p>	✓		<p>The Company has disclosed relevant information in accordance with the "GRI Standards 2021" published by Global Reporting Initiative (GRI), and with reference to the industrial indicators published by the Sustainability Accounting Standards</p>	Partially complied

Items	Implementation status			Deviation from the Best Practices for TWSE/TPEx-Listed Companies and the reasons																		
	Yes	No	Summary description																			
guidelines on the preparation of sustainability reports and other reports that disclose the Company's non-financial information? Have the aforementioned reports been confirmed or verified by a third-party certification unit?			Board (SASB), and relevant information disclosed in accordance with the "Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, including "Climate-related Information of Listed Companies". The Company also issues annual report periodically according to the time-limit specified by the competent authority, in order to facilitate stakeholders' understanding on our actions and results and various implementation of the sustainable development goals. In addition, as the Company is not required to obtain validation or guarantees from third-party verifiers, no third-party verification plan has been performed. Nevertheless, the Company will introduce an external validation or verification mechanism as needed to comply with government laws and regulations and enhance the quality of the report.																			
<p>6. If the Company has established its own best practices for sustainable development pursuant to the "Best Practices for Sustainable Development of TWSE/GTSM Listed Companies," please note the difference between its operations and the code established: The Company promulgated the Best Practices for Corporate Social Responsibilities on December 17, 2014 and presented it at the general shareholders' meeting in 2015. The Best Practices for Sustainable Development of TWSE/GTSM Listed Companies attached for reference was renamed the Best Practices for Sustainable Development, which were promulgated as approved by the board of directors on March 21, 2022 and presented at the 2022 general shareholders' meeting. Related measures have been disclosed in the Market Observation Post System and the website of the Company. Present operations of the Company do not significantly deviate from these practices.</p>																						
<p>7. Other important information helpful to understand promotion of sustainable development:</p> <p>A. In addition to providing customers with good products and services, the Company actively participates in various public welfare activities. Every year, we continue to care for society and contribute to sustainable development through donations, material contributions, and industry-academia collaboration. The specific external welfare events organized in 2025 are as follows</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Time</th> <th>Unit</th> <th>Events</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Donation of fund</td> <td>January 2025</td> <td>Miaoli County Fire Friendship Association</td> <td>NT\$20,000</td> </tr> <tr> <td>January 2025</td> <td>Miaoli County Tonglu Village Volunteer Fire Squad</td> <td>NT\$10,000</td> </tr> <tr> <td rowspan="2">Donation of goods</td> <td>September 2025</td> <td>Love of Life Cultural and Educational Foundation</td> <td>8 boxes of biscuits and drinks</td> </tr> <tr> <td>December 2025</td> <td>Miaoli County Tongluo Township Jungshing Elementary School</td> <td>15 cartons of Taiwan Yes Mineral Water</td> </tr> </tbody> </table>					Type	Time	Unit	Events	Donation of fund	January 2025	Miaoli County Fire Friendship Association	NT\$20,000	January 2025	Miaoli County Tonglu Village Volunteer Fire Squad	NT\$10,000	Donation of goods	September 2025	Love of Life Cultural and Educational Foundation	8 boxes of biscuits and drinks	December 2025	Miaoli County Tongluo Township Jungshing Elementary School	15 cartons of Taiwan Yes Mineral Water
Type	Time	Unit	Events																			
Donation of fund	January 2025	Miaoli County Fire Friendship Association	NT\$20,000																			
	January 2025	Miaoli County Tonglu Village Volunteer Fire Squad	NT\$10,000																			
Donation of goods	September 2025	Love of Life Cultural and Educational Foundation	8 boxes of biscuits and drinks																			
	December 2025	Miaoli County Tongluo Township Jungshing Elementary School	15 cartons of Taiwan Yes Mineral Water																			

Items	Implementation status			Deviation from the Best Practices for TWSE/TPEX-Listed Companies and the reasons
	Yes	No	Summary description	
	December 2025		Miaoli County Tongluo Township Jungshing Elementary School	22 stationery sets for underprivileged children and students
Industry-academia exchange	October 2025		Department of International Business, Providence University	Seminar with the number of exchange participants of approximately 12 people
	December 2025		EMBA, National Tsing Hua University	Seminar with the number of exchange participants of approximately 30 people

- B. The Company applied for SA8000 international certification before, which is a standard formulated based on the International Labor Organization Convention, the Universal Declaration of Human Rights and the United Nations conventions on human rights, with a view to ensure that all products provided by organizations and suppliers satisfy the requirements for social responsibility, comply with laws/regulations, respect human rights, offer guidelines for the employees' rights and interests, and create win-win among the Company, employees and consumers.

(6) Performance of ethical management, deviation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and reasons:

Assessment item	Operating status			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
<p>1. Integrity management policy and plan formulation</p> <p>(1) Has the Company formulated an integrity management policy approved by the board of directors, expressed the integrity management policy and practices in regulations or external documents, and have the board of directors and senior management actively implemented the management policy?</p>	✓		<p>(1) The Company has established the "Ethical Corporate Management Best Practice Principles" on December 17, 2014 according to the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies", which has been approved by the Board of Directors and reported to the annual shareholders' meeting on June 26, 2015, and are also published on the Company's website and intranet for stakeholders' review. The Company's board of directors and senior management have actively fulfilled the commitment policy for integrity management. We also require all colleagues, suppliers and partners to adhere to the principles of fairness, transparency and compliance in all business dealings. The Board members have reviewed the implementation of the Code in December 2025 and continue to supervise management in optimizing the compliance management mechanism, in order to ensure the effective functioning of senior governance.</p>	No significant difference.
<p>(2) Has the Company established a dishonesty risk assessment mechanism, regularly analyzed and evaluated business activities with a high risk of dishonesty, and formulated a plan to prevent dishonesty that at least covers the preventive measures provided by Article 7, Paragraph 2 of the</p>	✓		<p>(2) The Company has referenced the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies" to formulate its own guidelines, which provides the measures to prevent the following dishonest behavior:</p> <p>A. Providing and receiving bribes. B. Providing illegal political donations. C. Improper charitable donations or sponsorships. D. Offering or accepting improper</p>	

Assessment item	Operating status			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
<p>“Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?”</p> <p>(3) Has the Company expressly formulated the operating procedure, behavior guideline, as well as disciplinary penalty and grievance system plans, and implemented them accordingly to prevent dishonest behavior and reviewed and revised them on a regular basis?</p>	~		<p>gifts, entertainment, or other unreasonable benefits.</p> <p>E. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.</p> <p>F. Engaging in unfair competition.</p> <p>G. Providing products or services that directly or indirectly damage the rights, health and safety of consumers, or other interested parties during the R&D, procurement, manufacturing, provision or sales phase.</p> <p>(4) The Company has expressly formulated the operating procedure, behavior guideline, as well as disciplinary penalty and grievance systems and implemented them accordingly to prevent dishonest behavior. The Company has also established an integrity email box (honesty@gtoc.com.tw) and assigned management level personnel to handle the reports and complaints, and the results are reported to independent directors.</p>	
<p>2. Integrity management practice</p> <p>(1) Has the Company assessed the integrity records of counterparties and specified the terms of integrity in the contracts signed with counterparties?</p>	~		<p>(1) When the Company engages in business activities, it shall avoid dealing with people with records of dishonest behavior and shall specify the honest behavior clauses in commercial contracts.</p> <p>To ensure that trading counterparties are ethical business operators, penalty clauses are stipulated in procurement contracts to set the liabilities that manufacturers must bear should they fail to faithfully perform the contract and that the contract shall be terminated or rescinded if any dishonest behavior occurs.</p>	No significant difference.

Assessment item	Operating status			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
<p>(2) Has the Company established a special unit under the board of directors to promote corporate integrity management, and regularly (at least once a year) reported the dishonesty prevention integrity management policies and plans to the board of directors in order to supervise the implementation status?</p> <p>(3) Has the Company formulated a policy to prevent conflicts of interest as well as provide appropriate presentation channels, and implemented them accordingly?</p> <p>(4) Has the Company established an effective accounting system and internal control system to implement integrity management, formulated the relevant audit plans based on the dishonesty risk evaluation results of the internal audit unit and inspected or commissioned a CPA to inspect and ensure compliance with the dishonesty prevention plans?</p> <p>(5) Has the Company conducted internal and external education and training on integrity management regularly?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>		<p>(2) The Company's Administrative Management Unit shall be responsible for the promotion and operation of the Company's integrity management and shall regularly report case acceptance and implementation status to the board of directors. The Board members have reviewed the implementation of the Code in December 2025 and continue to supervise management in optimizing the compliance management mechanism, in order to ensure the effective functioning of senior governance.</p> <p>(3) The Company has formulated a policy for the prevention of conflicts of interests and provided appropriate report channels and handling procedures.</p> <p>(4) The Company has formulated an internal control system to ensure ethical operations and incorporated it into the audit plan. Auditors shall perform inspections and issue reports regularly to ensure the effectiveness of implementation.</p> <p>(5) The directors and managers of the Company shall take the relevant training courses on an irregular basis each year. The Company also irregularly carries out promotion via staff meetings, the Company's website and the announcement board. In 2025, the Company promoted ethical corporate</p>	

Assessment item	Operating status			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
			management related education to 502 people at the headquarters and branches in Taiwan. For the current year, a total of 111 new suppliers have signed the letter of undertaking for ethical management.	
<p>3. Company whistleblowing system operation status</p> <p>(1) Has the Company established a specific reporting and reward system, a convenient reporting channel, and assigned appropriate personnel to handle the subjects reported?</p> <p>(2) Has the Company established standard operating procedures for accepting complaint reports and adopted follow-up measures and related confidentiality mechanisms for after investigations have been completed?</p> <p>(3) Has the Company taken measures to protect whistleblowers from improper treatment due to the complaint report?</p>	<p>~</p> <p>~</p> <p>~</p>		<p>(1) The Company has standardized the whistleblower report handling and management procedures. The subject matter of reports shall be accepted, investigated, or appealed by dedicated personnel from the Administrative Management Department. If a reported case has been verified, a reward shall be issued to the whistleblower depending on the seriousness of the case.</p> <p>(2) The Company has established detailed processing procedures and control mechanisms for the classification, investigation, and appeal of complaint cases after they have been accepted, and confidentiality measures shall be adopted for the relevant information.</p> <p>(3) The Company shall keep the identities of whistleblowers and the contents of reports strictly confidential. If the whistleblower is harassed, intimidated or threatened by other harmful behavior due to reporting the case, the case shall be handled according to the law upon notification from the whistleblower. If necessary, the local police agency shall be contacted for protection.</p>	No significant difference.
<p>4. Strengthening information disclosure</p> <p>Has the Company disclosed the content of its Corporate Governance Best Practice Principles and the effectiveness of the</p>	~		The Company has established the "Ethical Corporate Management Best Practice Principles" and disclosed the content and implementation results on the Company's website and the Sustainability Report.	No significant difference.

Assessment item	Operating status			Deviation and cause of deviation in practice differences compared to TWSE/GTSM listed companies
	Yes	No	Summary description	
implementation of the principles on its website and the MOPS?				
5. If the Company has established its own Ethical Corporate Management Best Practice Principles pursuant to the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies,” please note the difference between its operations and the code established: no significant difference.				
6. Other important information helpful for understanding ethical management of the Company: (for instance, the Company’s revision of its ethical management best practice principles) To establish a corporate culture of integrity management and establish good corporate governance for the Company, the board of directors has approved the formulation of the Company’s “Code of Integrity Management” on December 17, 2014, for compliance, submitted the report to the general shareholders meeting on June 26, 2015, and disclosed the matter on the Company’s website and the Market Observation Post System.				

- (7) Other information material to the understanding of corporate governance within the Company may be disclosed altogether:
- A. To establish a sound major internal information handling and disclosure mechanism for the Company, prevent improper information leakage, and ensure the consistency and accuracy of the information published by the Company to the public, the Company has established the “Insider Trading Prevention and Important Internal Information Processing Management Method” and reviewed the operating procedures on an irregular basis in order to comply with the current laws and regulations and the practical management needs. It has also been announced in the internal document management system for insiders, managers, and employees to review at any time in order to prevent insider trading violations.
 - B. Assistant Manager Wu, Tai-Chiu was appointed as Corporate Governance Officer on June 1, 2021. The continuing education status for 2025 is as follows:

Training date	Organizer	Course name	Hours
May 9, 2025	Securities and Futures Institute	2025 insider training prevention promotional seminar	3.0
July 9, 2025	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit	6.0
Oct 31, 2025	Securities and Futures Institute	2025 explanation session on compliance with insiders’ equity trading laws	3.0

(8) Implementation of internal control system

A. Internal control system declaration



G-TECH Optoelectronics Corporation

Internal control system declaration

Stock Code: 3149

Date: March 6, 2026

Based on the self-assessment results of the 2025 Internal Control System, the Company hereby makes the following declaration:

- I. The Company is well aware that it is the responsibility of the Company's board of directors and managers to establish, implement and maintain an internal control system. The Company has already established such a system. Its purpose is to reasonably ensure operation effectiveness and efficiency (including profit, performance, safeguarding asset security, etc.), report reliability, timeliness and transparency and compliance with the relevant laws and regulations.
- II. An internal control system has its inherent limitations. No matter how perfect the design is, an effective internal control system can only provide a reasonable guarantee on meeting the 3 objectives mentioned above. Moreover, the effectiveness of an internal control system may also vary due to changes in the environment and circumstances. However, the Company's internal control system has a self-monitoring mechanism. Once a defect is identified, the Company will take corrective actions.
- III. The Company has referenced the internal control system performance determination items set forth in the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as the "Regulations") to judge whether or not its internal control system design and implementation are effective. The internal control system performance determination items set forth by the "Regulations" are based on the management and control process, which divides the internal control system into 5 components: 1. Control environment, 2. Risk assessment, 3. Control activities, 4. Information and communications, and 5. Monitoring activities. Each component also includes several items. Please refer to the "Regulations" for the aforementioned items.
- IV. The Company has adopted the aforesaid internal control system judgment items in order to evaluate the design and implementation effectiveness of the internal control system.
- V. The preceding evaluation results indicated that the Company's internal control system (including the supervision and management of subsidiaries), including the operation effectiveness and the extent to which the efficiency goals are achieved for the reporting system as well as the reliability, timeliness, transparency and compliance with the

relevant laws and regulations for the design and execution of the internal control system, are effective as of December 31, 2025 and can reasonably ensure the achievement of the aforementioned objectives.

- VI. This declaration shall serve as the main content of the Company's annual report and prospectus, and shall be made public. If the aforementioned content contains false statements, concealment, or other illicit matters, the Company shall bear full legal liabilities pursuant to Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
- VII. This statement has been approved by the Company's board of directors on March 6, 2026, whereby all of the 6 attending directors approved and agreed with the content of this statement without objection.

Company Name: G-TECH Optoelectronics Corporation

Chairman: Chung, Chih-Ming [Signature/Seal]

President: Chung, Chih-Ming [Signature/Seal]

File retention period: Retain for 5 years
FR55-0008A-G

B. Where CPAs are appointed to audit internal control, the CPAs' audit report shall be disclosed: Not applicable.

(9) Material resolutions made by the shareholders' meetings and the Board meetings during the most recent year (2025) and up to the printing date of the annual report:

Meeting	Date	Material resolution
Shareholders' meeting	June 19, 2025	2024 Business Report 2024 Audit Committee's Review Report 2024 Sound Operation Plan Implementation Report Report on the Company not to proceed with the private placement of ordinary shares approved by the 2024 shareholders' meeting. Proposal for amendment to parts of the provisions of the "Articles of Incorporation". Proposal to execute the private placement of ordinary shares.
Board of Directors	January 10, 2025	Proposal for negotiation of new plant site for G-TECH Optoelectronics (Vietnam) Co., Ltd.
Board of Directors	March 7, 2025	Proposal for 2024 annual business report and financial report. Proposal for 2024 deficit compensation. Proposal for 2024 "Internal Control System Effectiveness Evaluation" and "Internal Control System Statement". Proposal for assessment on the large financial loan amount exceeding the normal credit extension period of 4 months and not yet recovered for the 3rd quarter of 2024. Approved the proposal on not proceeding with the private placement of ordinary shares approved by the 2024 shareholders' meeting. Approved the proposal to apply for a credit line from a financing institution for the 2nd quarter of 2025. Proposal for change of the financial report audit CPA Proposal for 2025 evaluation on independence and competence of CPAs Proposal for pre-approval of non-assurance service provided by CPA firm to the Company and subsidiaries. Proposal to execute the private placement of ordinary shares. Proposal for amendment to parts of the provisions of the "Articles of Incorporation". Proposal for amendment to parts of the provisions of the "Performance Bonus Issuance Management Regulations". Proposal to convene the Company's 2025 regular shareholders meeting.
Board of Directors	April 22, 2025	Proposal for increase of investment in Vietnam and signing of equity transfer agreement
Board of Directors	May 13, 2025	2025 Q1 Financial Statements. Proposal for assessment on the large financial loan amount exceeding the normal credit extension period of 3 months and not yet recovered for the 1st quarter of 2025.

Meeting	Date	Material resolution
Board of Directors	June 24, 2025	Proposal for participating in SAFE fundraising for the merger agreement between Aerkomm and IX Acquisition Corp.
Board of Directors	August 5, 2025	2025 Q2 Financial Statements. Proposal for not executing the deficit compensation during the first half of 2025. Proposal for assessment on the large financial loan amount exceeding the normal credit extension period of 3 months and not yet recovered for the 2nd quarter of 2025. Approved the proposal to apply for a credit line from a financing institution for the 4th quarter of 2025. Proposal for 2024 Sustainability Report release and execution status. Proposal for 2024 sustainability development implementation goals. Proposal for loaning of funds to SD GLOBAL VIETNAM LIMITED LIABILITY COMPANY, a 100%-owned subsidiary. Proposal for termination of the lease for the plant of G-TECH Optoelectronics (Vietnam) Co., Ltd.
Board of Directors	September 5, 2025	Proposal for personnel change of the Company's Audit Officer. Proposal for participating in SAFE fundraising for the merger agreement between Aerkomm and IX Acquisition Corp.
Board of Directors	October 23, 2025	Proposal for participating in SAFE fundraising for the merger agreement between Aerkomm and IX Acquisition Corp.
Board of Directors	November 11, 2025	2025 Q3 Financial Statements. Proposal for assessment on the large financial loan amount exceeding the normal credit extension period of 3 months and not yet recovered for the 3rd quarter of 2025. Approved the proposal to apply for a credit line from a financing institution from the 4th quarter of 2025 to 1st quarter of 2026. Proposal to not renew the lease of facility for the Southern Taiwan Science Park Branch upon the end of the contract term, Proposal to abolish the registration of the Southern Taiwan Science Park Branch of G-TECH Optoelectronics Corporation Proposal to cancel 100% ownership of the subsidiary G-TECH Optoelectronics (Vietnam) Co., Ltd. Proposal for development of mass production line for server storage hard disk glass substrates (HDD).
Board of Directors	November 22, 2025	Proposal for establishment of independent subsidiary. Proposal for execution of the 4th domestic secured convertible corporate bonds. Proposal to issue new shares for cash capital increase.
Board of	December 18,	Report on 2025 intellectual property management plan

Meeting	Date	Material resolution
Directors	2025	<p>and implementation status.</p> <p>Report on 2025 risk management implementation status.</p> <p>Proposal to apply for a credit line from a financing institution for the 1st quarter of 2026.</p> <p>2026 internal audit plan</p> <p>Proposal for abolishment of the Southern Taiwan Science Park Branch</p> <p>Proposal to abolish the investment plan of Southern Taiwan Science Park Branch at the Southern Taiwan Science Park.</p> <p>Proposal for relocation of the Company's Southern Taiwan Science Park Branch.</p> <p>Proposal for establishment of a subsidiary in Taiwan.</p> <p>Proposal for approval of the appointment of the new Executive Vice President and his remuneration.</p> <p>Proposal for implementation plan of 2026 risk management activities.</p> <p>Proposal for 2025 year-end bonus expected distribution amount.</p> <p>Proposal for amendment to parts of the provisions of the "Performance Bonus Issuance Management Regulations".</p> <p>Proposal for the scope of entry-level employees of the Company.</p>
Board of Directors	January 27, 2026	<p>2026 annual operating plan and capital expenditure</p> <p>Proposal for amendment to the "Approval Authority"</p> <p>Proposal for removal of non-compete restriction for Executive Vice President</p>
Board of Directors	March 6, 2026	<p>Proposal for 2025 annual business report and financial report</p> <p>Proposal for 2025 deficit compensation</p> <p>Proposal for 2025 "Internal Control System Effectiveness Evaluation" and "Internal Control System Statement".</p> <p>Proposal for assessment on the large financial loan amount exceeding the normal credit extension period of 3 months and not yet recovered for the 4th quarter of 2025</p> <p>Proposal for change of the financial report audit CPA</p> <p>Proposal for 2026 evaluation on independence and competence of CPAs</p> <p>Proposal to apply for a credit line from a financing institution for the 2nd quarter of 2026.</p> <p>Proposal for sale of land and facility of Miaoli Plant III.</p> <p>Proposal for execute cash capital increase for SD GLOBAL VIETNAM LIMITED LIABILITY COMPANY, a 100%-owned subsidiary.</p> <p>Proposal for change of President of the Company.</p> <p>Proposal for removal of non-compete restriction for the new President.</p> <p>Proposal for not proceeding with the private placement of ordinary shares approved by the 2025 shareholders' meeting.</p>

Meeting	Date	Material resolution
		Proposal to reelect the Company's directors. Proposal to convene the Company's 2026 regular shareholders meeting.
Board of Directors	March 20, 2026	Proposal for expansion of mass production line for server storage hard disk glass substrates (HDD). The Company plans to increase the investment on the 100% owned subsidiary - G-Tech Tactical Technology Corporation 2027 annual operating plan and capital expenditure proposal Proposal for execution of the 4th domestic secured convertible corporate bonds. Proposal to issue new shares for cash capital increase.

- (10) In the most recent year and up to the printing date of the annual report, whether there were directors or supervisors with different opinions on important resolutions passed by the board of directors with records or written statements, and the main content of such opinions: None.

IV. Information on CPA Public Expenses

(1) Information on CPA Public Expenses

Unit: NT\$ thousand

Name of CPA firm	Name of CPA	CPA audit period	Auditing public expense	Non-auditing Public Expense (NT\$ thousand)					Remarks
				System design	Business registration	Human resource	Other (Note)	Subtotal	
KPMG	I-Yun Tsou, CPA	January 1, 2025	3,417	0	0	0	128	3,545	Other non-audit public expense items are primarily travel expenses for audit certifications, etc.
	Tseng, Kuo Yang	December 31, 2025							

- (2) If the CPA firm is replaced and the audit certification fee paid in the replacement year is lower than that in the year prior to the replacement; the amount, proportion, and reason for the reduction in public expenses must be disclosed: None.
- (3) If the audit certification expense has decreased by over 10% compared to that of the previous year; the amount, proportion, and reasons for the audit certification expense reduction must be disclosed: none.
- (4) For the CPAs of KPMG Taiwan retained, the Audit Quality Indicator (AQ)I has been included in the report to the Board of Directors on March 6, 2026.

V. Information on CPA Replacement: None

VI. Information on the Company's Chairman, President, managerial officers in charge of financial or accounting affairs, and those who have worked in the CPA firm or its affiliates within the last year; disclose the name, job title and the period of employment in the CPA firm or its affiliated company: None.

VII. Equity transfer and equity pledge modification status of directors, supervisors, managers, and shareholders holding over 10% of the shares in the last year and up to the printing date of this annual report

(1) Changes in the equity of directors, supervisors, managers and major shareholders:

Unit: Shares

Title	Name	2025		As of April 3, 2026	
		Increase (decrease) in No. of shares	Increase (decrease) in No. of pledged shares	Increase (decrease) in No. of shares	Increase (decrease) in No. of pledged shares
Chairman	Chung, Chih-Ming	(376,000)	—	(275,000)	—
Director	Hsiao, Jen-Liang	62,334	—	(153,000)	—
Director	Wang, Kuo-Hung	(74,000)	—	—	—
Independent director	Huang, Kuo-Shih	—	—	—	—
Independent director	Wu, Chun-Feng	—	—	—	—
Independent director	Yang, Ming-Szu	—	—	—	—
Independent director	Chen, Wen-He	—	—	—	—
President	Hung, Min-Nan (Note 3)	Not applicable	Not applicable		
Vice President	Chiu, Huo-Sheng	(11,000)	—	(9,000)	—
Vice President	Wang, Yao-Chang	21,000	—	(28,000)	—
Executive Vice President	Chung, Yu-Hsin (Note 2)	Not applicable	Not applicable		
Assistant Manager	Huang, Yung-Cheng	(20,000)	—	(2,000)	—
Assistant Manager	Hsu, Hsien-Yi	36,602	—	(40,000)	—
Assistant Manager (R&D Director)	Tsai, Tsung-Tien	—	—	—	—
Assistant Manager	Lin, Hsing-Chiao	(83,929)	—	—	—
Assistant Manager	Wang, Ju-Wen	—	—	—	—
Assistant Manager (Financial/Accounting Officer)	Wu, Tai-Chiu	—	—	—	—
Assistant Manager	Hung, Yu-Te (Note 1)	—	—	—	—
Assistant Manager	Kung, Zheng-Nien (Note 1)	8,235	—	(8,000)	—
Assistant Manager	Tsai, Yueh-Hsun (Note 1)	21,920	—	(13,000)	—
Assistant Manager	Chung, Hsiang-Dao (Note 1)	18,000	—	(2,000)	—

Unit: Shares

Title	Name	2025		As of April 3, 2026	
		Increase (decrease) in No. of shares	Increase (decrease) in No. of pledged shares	Increase (decrease) in No. of shares	Increase (decrease) in No. of pledged shares
Assistant Manager	Shi, Jun-nan (Note 1)	—	—	(2,000)	—
Audit Supervisor	Yu, Chih-Wei (Note 4)	Not applicable	Not applicable		

Note 1: Appointed on April 1, 2025.

Note 2: Appointed on January 1, 2026.

Note 3: Appointed on March 9, 2026.

Note 4: Ceased serving concurrently as General Manager, effective March 9, 2026..

- (2) Information on affiliates as counterparties of equity transfers or equity pledges: none.

VIII. Information on relationships among the top 10 shareholding ratio shareholders

April 3, 2026

Name	Personal shareholding		Shareholdings by spouse or minor children		Total shares held under the name of others		Title, Name or Full Name, and Relationship of Top 10 Shareholders Who are Spouses or Relatives Within the Second Degree of Kinship		Remarks
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Name	Relationship	
Hsiao, Chia-Sung	6,532,331	2.89%	-	-	-	-	-	None	-
Ou-Yang, Pei-Chia	3,360,000	1.49%	-	-	-	-	-	None	-
Chang, Ting-Chen	3,307,000	1.46%	-	-	-	-	-	None	-
Ku, Ming-Chih	3,225,000	1.43%	-	-	-	-	-	None	-
De Tai Steel Co., Ltd.	2,840,024	1.26%	-	-	-	-	-	None	-
Representative: Hsiao, Kuo-Feng	-	-	-	-	-	-	-	None	-
Lai, Hsiu-Chi	2,756,838	1.22%	-	-	-	-	Chung, Chih-Ming	Relatives of second degree	-
Chung, Chih-Ming	2,657,038	1.17%	-	-	-	-	Lai, Hsiu-Chi	Relatives of second degree	-
Lai, Hui-O	2,501,440	1.11%	-	-	-	-	-	None	-
Lai, Pi-Chun	2,469,052	1.09%	-	-	-	-	-	None	-
Ku, Ming-Jen	2,383,000	1.05%	-	-	-	-	-	None	-

Note: All are investee companies of Hon Hai Precision Inc. Co., Ltd. under the equity method.

IX. Number of shares held for the same reinvestment enterprise by an enterprise directly or indirectly controlled by the Company and its directors, supervisors and managers and a calculation of the comprehensive shareholding ratio

December 31, 2025; Unit: New Taiwan Dollars; NT\$; shares; %

Reinvestment business	Investment by the Company		Investment by directors, supervisors, and managers or directly or indirectly controlled businesses		Combined investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
Fast Achievement Global Ltd.	540,000	100	—	—	540,000	100
Brave Advance International Corp. (Note)	—	—	500,000	25	500,000	25
Hongda Photoelectric Glass (Dongguan) Co., Ltd. (Note)	—	—	23,740,000	25	23,740,000	25
Golden Start Global Corp.	71,391,373	100	—	—	71,391,373	100
Charmtex Global Corp.	—	—	71,371,373	100	71,371,373	100
Ruizhida Optoelectronics (Chengdu) Co., Ltd.	—	—	70,000,000	100	70,000,000	100
G-TECH OPTOELECTRONICS (VIETNAM) CO., LTD	2,000,000	100	—	—	2,000,000	100
SD GLOBAL VIETNAM LIMITED LTD	11,000,000	100	—	—	11,000,000	100
G-Tech Tactical Technology Corporation	3,000,000	100	—	—	3,000,000	100

Note: This is an investment made by the Company using the equity method.

Three. Fundraising Status

I. Capital and shares

(1) Source of share capital

A. the process of capital formation

Unit: Shares; NT\$

Year and month	Price of issuance	Approved share capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of share capital	Those using assets other than cash to offset the share price	Others
1996-06	10	2,600	26,000,000	2,600	26,000,000	Share capital establishment	—	—
1999-11	10	5,200	52,000,000	5,200	52,000,000	Cash capital increase NT\$ 26,000,000	—	Note 1
2000-04	10	9,900	99,000,000	9,900	99,000,000	Cash capital increase NT\$ 47,000,000	—	Note 2
2000-07	10	15,260	152,600,000	15,260	152,600,000	Cash capital increase NT\$ 53,600,000	—	Note 3
2000-11	29.5	30,000,000	300,000,000	19,990,000	199,900,000	Cash capital increase NT\$ 47,300,000	—	Note 4
2001-01	15	70,000,000	700,000,000	33,330,000	333,300,000	Cash capital increase NT\$ 133,400,000	—	Note 5
2003-07	13.5	70,000,000	700,000,000	39,830,000	398,300,000	Cash capital increase NT\$ 65,000,000	—	Note 6
2004-01	17	70,000,000	700,000,000	46,830,000	468,300,000	Cash capital increase NT\$70,000,000	—	Note 7
2004-06	17.6	70,000,000	700,000,000	52,830,000	528,300,000	Cash capital increase NT\$60,000,000	—	Note 8
2007-04	11	70,000,000	700,000,000	55,830,000	558,300,000	Cash capital increase NT\$30,000,000	—	Note 9
2007-09	12	70,000,000	700,000,000	57,229,000	572,290,000	Employee stock option exercised 1,399,000 shares	—	Note 10
2007-10	15	160,000,000	1,600,000,000	127,229,000	1,272,290,000	Private placement of ordinary shares 70,000,000 shares	—	Note 11
2008-08	10	160,000,000	1,600,000,000	133,375,543	1,333,755,430	capital reserve to capital increase of NT\$ 42,000,000 Surplus to capital increase NT\$19,465,430	—	Note 12
2009-08	10	160,000,000	1,600,000,000	135,136,543	1,351,365,430	Employee stock option exercised 1,761,000 shares	—	Note 13
2009-10	10	160,000,000	1,600,000,000	135,206,543	1,352,065,430	Employee stock option exercised 70,000 shares	—	Note 14
2010-01	14.2	160,000,000	1,600,000,000	137,200,343	1,372,003,430	Employee stock option exercised 1,993,800 shares	—	Note 15
2010-01	22	160,000,000	1,600,000,000	150,800,343	1,508,003,430	Cash capital increase NT\$136,000,000	—	Note 16
2010-10	30	360,000,000	3,600,000,000	178,870,709	1,788,707,090	Cash capital increase NT\$ 278,629,660 Employee stock option exercised 207,400 shares	—	Note 17
2011-01	14.2	360,000,000	3,600,000,000	180,118,709	1,801,187,090	Employee stock option exercised 1,248,000 shares	—	Note 18

Year and month	Price of issuance	Approved share capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of share capital	Those using assets other than cash to offset the share price	Others
2011-01	14.2	360,000,000	3,600,000,000	181,203,109	1,812,031,090	Employee stock option exercised 1,084,400 shares	—	Note 19
2011-06	70	360,000,000	3,600,000,000	211,203,109	2,112,031,090	Cash capital increase NT\$ 300,000,000	—	Note 20
2011-09	14.2	360,000,000	3,600,000,000	211,277,909	2,112,779,090	Employee stock option exercised 74,800 shares	—	Note 21
2011-12	60	360,000,000	3,600,000,000	234,806,909	2,348,069,090	Cash capital increase NT\$ 235,290,000	—	Note 22
2012-01	14.2	360,000,000	3,600,000,000	235,525,509	2,355,255,090	Employee stock option exercised 718,600 shares	—	Note 23
2012-10	84	360,000,000	3,600,000,000	265,525,509	2,655,255,090	Cash capital increase NT\$ 300,000,000	—	Note 24
2013-09	15	360,000,000	3,600,000,000	268,525,509	2,685,255,090	Issuance of new restricted employee shares 3,000,000	—	Note 25
2014-01	13.6	360,000,000	3,600,000,000	268,838,909	2,688,389,090	Employee stock option exercised 313,400 shares	—	Note 26
2014-09	10	360,000,000	3,600,000,000	268,788,909	2,687,889,090	Cancellation of restricted shares for subscription by employees of 50,000 shares	—	Note 27
2014-12	10	360,000,000	3,600,000,000	268,782,959	2,687,829,590	Cancellation of restricted shares for subscription by employees of 5,950 shares	—	Note 28
2015-06	10	360,000,000	3,600,000,000	268,687,759	2,686,877,590	Cancellation of restricted shares for subscription by employees of 95,200 shares	—	Note 29
2015-09	10	360,000,000	3,600,000,000	268,465,059	2,684,650,590	Cancellation of restricted shares for subscription by employees of 222,700 shares	—	Note 30
2015-12	10	360,000,000	3,600,000,000	268,441,959	2,684,419,590	Cancellation of restricted shares for subscription by employees of 23,100 shares	—	Note 31
2015-12	10	360,000,000	3,600,000,000	268,187,859	2,681,878,590	Cancellation of restricted shares for subscription by employees of 254,100 shares	—	Note 32
2016-05	10	360,000,000	3,600,000,000	268,115,759	2,681,157,590	Cancellation of restricted shares for subscription by employees of 72,100 shares	—	Note 33
2016-09	10	360,000,000	3,600,000,000	169,641,519	1,696,415,190	Cover losses NT\$984,728,400 Cancellation of restricted shares for subscription by employees of 1,400 shares	—	Note 34
2017-05	10	360,000,000	3,600,000,000	169,601,278	1,696,012,780	Cancellation of restricted shares for subscription by	—	Note 35

Year and month	Price of issuance	Approved share capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of share capital	Those using assets other than cash to offset the share price	Others
						employees of 40,241 shares		
2017-08	15.95	360,000,000	3,600,000,000	188,410,055	1,884,100,550	Private placement of ordinary shares for raise funds of 18,808,777 shares	—	Note 36
2017-09	10	360,000,000	3,600,000,000	188,393,604	1,883,936,040	Cancellation of restricted shares for subscription by employees of 16,451 shares	—	Note 37
2018-09	12.71	360,000,000	3,600,000,000	206,393,604	2,063,936,040	Cash capital increase 18,000,000 shares	—	Note 38
2019-08	—	500,000,000	5,000,000,000	206,393,604	2,063,936,040	—	—	Note 39
2022-06	20	500,000,000	5,000,000,000	223,393,604	2,233,936,040	Cash capital increase 17,000,000 shares	—	Note 40
2023-01	10.3	500,000,000	5,000,000,000	224,185,604	2,241,856,040	Employee stock option exercised 792,000 shares	—	Note 41
2023-06	10.3	500,000,000	5,000,000,000	224,329,604	2,243,296,040	Employee stock option exercised 144,000 shares		Note 42
2023-09	—	500,000,000	5,000,000,000	144,329,604	1,443,296,040	Cover losses NT\$800,000,000		Note 43
2024-03	16	500,000,000	5,000,000,000	144,605,604	1,446,056,040	Employee stock option exercised 276,000 shares		Note 44
2024-06	16.0	500,000,000	5,000,000,000	145,190,604	1,451,906,040	Employee stock option exercised 585,000 shares	—	Note 46
2024-07	19.6	500,000,000	5,000,000,000	185,190,604	1,851,906,040	Cash capital increase 40,000,000 shares	—	Note 47
2024-10	16.0 15.2	500,000,000	5,000,000,000	185,540,604	1,855,406,040	Employee stock option exercised 350,000 shares	—	Note 48
2024-11	15.2	500,000,000	5,000,000,000	186,233,604	1,862,336,040	Employee stock option exercised 693,000 shares	—	Note 49
2025-06	30	500,000,000	5,000,000,000	226,233,604	2,262,336,040	Cash capital increase 40,000,000 shares	—	Note 50

- Note:
- December 9, 1999, Jing-(1999)-Zhong-Zi No. 491343.
 - May 20, 2000, Jing-(2000)-Zhong-Zi No. 428804.
 - August 15, 2000, Jing-(2000)-Shang-Zi No. 129061.
 - November 1, 2000, Jing-(2000)-Shang-Zi No. 140721.
 - January 29, 2001, Jing-(2001)-Shang-Zi No. 102838.
 - Approved by Securities and Futures Commission, Ministry of Finance, letter Tai-Cai-Zheng-Yi-Zi No. 0920134296 dated July 29, 2003.
 - Approved by Securities and Futures Commission, Ministry of Finance, letter Tai-Cai-Zheng-Yi-Zi No. 0920162821 dated January 12, 2004.
 - Approved by Securities and Futures Commission, Ministry of Finance, letter Tai-Cai-Zheng-Yi-Zi No. 0930127233 dated June 18, 2004.
 - Approved by Financial Supervisory Commission, Executive Yuan, letter Jin-Guan-Zheng-Fa-Zi No. 0960015388 dated April 11, 2007.
 - September 29, 2007, Jing-Shou-Shang-Zi No. 09601236510.
 - October 31, 2007, Jing-Shou-Shang-Zi No. 09601266580.
 - August 13, 2008, Jing-Shou-Shang-Zi No. 09701196370.
 - August 4, 2009, Jing-Shou-Shang-Zi No. 09801172610.
 - October 20, 2009, Jing-Shou-Shang-Zi No. 09801241010.
 - January 20, 2010, Jing-Shou-Shang-Zi No. 09901013580.
 - March 16, 2010, Jing-Shou-Shang-Zi No. 09901050060.
 - October 19, 2010, Jing-Shou-Shang-Zi No. 09901235310.
 - January 17, 2011, Jing-Shou-Shang-Zi No. 10001007830.
 - April 11, 2011, Jing-Shou-Shang-Zi No. 10001067970.
 - Approved by Financial Supervisory Commission, Executive Yuan, letter Jin-Guan-Zheng-Fa-Zi No. 1000010164 dated March 21, 2011; June 15, 2011, Jing-Shou-Shang-Zi No. 10001120220.
 - Approved by Financial Supervisory Commission, Executive Yuan, letter Jin-Guan-Zheng-Fa-Zi No. 1000040118 dated August 30, 2011; September 15, 2011, Jing-Shou-Shang-Zi No. 10001214540.
 - December 6, 2011, Jing-Shou-Shang-Zi No. 10001276290.

23. January 17, 2012, Jing-Shou-Shang-Zi No. 10101008830.
24. Approved by Financial Supervisory Commission, Executive Yuan, letter Jin-Guan-Zheng-Fa-Zi No. 1010037345 dated August 30, 2012; November 1, 2012, Jing-Shou-Shang-Zi No. 10101225330.
25. Approved by Financial Supervisory Commission, Executive Yuan, letter Jin-Guan-Zheng-Fa-Zi No. 1020029855 dated July 31, 2013; September 6, 2013, Jing-Shou-Shang-Zi No. 10201183260.
26. January 3, 2014, Jing-Shou-Shang-Zi No. 10201268260.
27. September 1, 2014, Jing-Shou-Shang-Zi No. 10301181640.
28. December 12, 2014, Jing-Shou-Shang-Zi No. 10301248100.
29. June 11, 2015, Jing-Shou-Shang-Zi No. 10401100930.
30. September 2, 2015, Jing-Shou-Shang-Zi No. 10401182620.
31. December 8, 2015, Jing-Shou-Shang-Zi No. 10401254400.
32. February 15, 2016, Jing-Shou-Shang-Zi No. 10501029610.
33. May 27, 2016, Jing-Shou-Shang-Zi No. 10501114780.
34. September 9, 2016, Jing-Shou-Shang-Zi No. 10501215180.
35. May 22, 2017, Jing-Shou-Shang-Zi No. 10601065100.
36. August 15, 2017, Jing-Shou-Shang-Zi No. 10601113020.
37. September 11, 2017, Jing-Shou-Shang-Zi No. 10601128490.
38. September 17, 2018, Jing-Shou-Shang-Zi No. 10701113510.
39. August 2, 2019, Jing-Shou-Shang-Zi No. 10801090210.
40. June 6, 2022, Jing-Shou-Shang-Zi No. 11101096240.
41. January 16, 2023, Jing-Shou-Shang-Zi No. 11230005190.
42. June 13, 2023, Jing-Shou-Shang-Zi No. 11230089990.
43. September 6, 2023, Jing-Shou-Shang-Zi No. 1123016428.
44. March 21, 2024, Jing-Shou-Shang-Zi No. 11330043870.
45. March 21, 2024, Jing-Shou-Shang-Zi No. 11330043870.
46. June 6, 2024, Jing-Shou-Shang-Zi No. 11330088540.
47. July 17, 2024, Jing-Shou-Shang-Zi No. 11330115470.
48. October 4, 2024, Jing-Shou-Shang-Zi No. 11330156850.
49. November 26, 2024, Jing-Shou-Shang-Zi No. 11330206110.
50. June 11, 2025, Jing-Shou-Shang-Zi No. 1140076850.

(2) List of major shareholders:

April 3, 2026

Name of major shareholder \ Share	Number of shares held	Shareholding ratio (%)
Hsiao, Chia-Sung	6,532,331	2.89%
Ou-Yang, Pei-Chia	3,360,000	1.49%
Chang, Ting-Chen	3,307,000	1.46%
Ku, Ming-Chih	3,225,000	1.43%
De Tai Steel Co., Ltd.	2,840,024	1.26%
Lai, Hsiu-Chi	2,756,838	1.22%
Chung, Chih-Ming	2,657,038	1.17%
Lai, Hui-O	2,501,440	1.11%
Lai, Pi-Chun	2,469,052	1.09%
Ku, Ming-Jen	2,383,000	1.05%

(3) Corporate dividend policies and execution

A. Company dividend policy.

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% shall be allocated for employee remuneration and no more than 0.1% 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 2/3 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%.
- B. Circumstances of the proposed dividend distribution for this shareholders' meeting: There is no proposed dividends distribution at this shareholders' meeting
 - C. Description of significant dividends policy changes expected: None.
- (4) Effect upon business performance and earnings per share of any stock dividends distribution proposed or adopted at the most recent shareholders' meeting.
There is no stock dividends distribution proposed at this shareholders' meeting, thus, it is not applicable.
- (5) Compensation of employees and directors
- A. The percentage or scope of remuneration for employees and directors as provided by the Company's Articles of Incorporation:
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.
 - B. Account handling when the basis for the assessment of employee's and director's remuneration amount, the basis of calculation for the number of shares distributed as employee remuneration and the actual estimated amount for this period are inconsistent:
In 2025, the Company had losses to be recovered, paid no remuneration to the employees or directors, and showed no valuation difference.
 - C. Remuneration distribution approved by the board of directors:
 - (A) The amount of the remuneration paid in cash or stocks, for the employees and directors:
In 2025, the Company had losses to be recovered, and paid no remuneration to the employees or directors. Both actual distribution amount and accounted amount were 0.
 - (B) The amount of employee remuneration distributed in stock, the proportion of the total after-tax net profit and total employee compensation in the individual or individual financial reports of the current period: not applicable.
 - D. The actual remuneration distribution for employees and directors in the previous year (including the number of shares distributed, amount, and stock price) and the number of discrepancies, reasons and handling status must be disclosed if different from the remuneration recognized for employees and directors: not applicable.
In 2025, the Company had losses to be recovered, and paid no remuneration to the employees or directors. Both actual distribution amount and accounted

amount were 0.

(6) Company shares buyback status: None.

II. Corporate bond handling status: None.

III. Preferred share handling status: None.

IV. Overseas depository receipt handling status: None.

V. Employee stock option handling status: None.

VI. Restricted shares for employee subscription handling status: None

VII. Mergers and acquisitions or share transfer to other companies for new share issuance handling status: None.

VIII. Execution of the capital utilization plan:

For the previous issuances or private placement of securities that have not been completed or have been completed within the last 3 years but the benefits are not apparent as of the quarter prior to the publication date of this annual report of the Company; please describe the content, implementation, and benefit analysis of each plan:

(1) Proposal for the 2024 1st time of cash capital increase with issuance of new shares

A. Plan content

(A) Approved date and the file number of the competent authority: letter Jin-Guan-Zheng-Fa-Zi No. 1130338000 dated April 24, 2024 has filed and become effective.

(B) Total amount of fund required for this plan: NT\$800,000 thousand.

(C) Source of fund: cash capital increase of 40,000 thousand shares, at the issue price of NT\$20 per share, for a total of NT\$800,000 thousand.

(D) Plan item and fund utilization progress

Unit: NT\$ thousand

Project items	Anticipated completion date	Total capital amount required	Scheduled fund utilization progress			
			2024			
			Q1	Q2	Q3	Q4
Enrich working capital	3rd quarter of 2024	80,590	—	—	80,590	—
Bank loan repayment	3rd quarter of 2024	719,410	—	—	719,410	—
Total		800,000	—	—	800,000	—

Source of information: Information provided by the Company.

(E) Expected potential benefits

a. Bank loan repayment

The Company's cash capital increase in 2024 was expected to raise NT\$800,000 thousand, among which NT\$719,410 thousand was to be used for repaying bank loans. In addition to reducing the interest burden and improving the solvency, it could also reduce the debt ratio and increase long-term capital stability, to strengthen the Company's financial structure. Calculated based on the Company's borrowing rate, it was expected to save NT\$7,903 thousand in the interest expense in 2024, and to save NT\$17,767 thousand of interest expense for each subsequent year.

b. Enrich working capital

For previous fund raising project of the Company, NT\$80,590 thousand of the fund raised was to be used for replenishing the working capital. If calculating based on the average borrowing rate 2.47% in 2023, it

could save approximately NT\$830 thousand in interest expenses in 2024, the interest expense could be saved by approximately NT\$1,991 thousand per year in the following years, which would moderately reduce the Company's financial burden, strengthen the short-term solvency, and increase the Company's ability to respond to the changes in the external environment.

B. Implementation status

Unit: NT\$ thousand

Project items	Implementation status		3rd quarter of 2024	Reasons for progress ahead or behind schedule and improvement plans
Enrich working capital	Amount spent	Estimated	80,590	Third project has been completed in the third quarter of 2024 as planned.
		Actual	80,590	
	Implementation progress	Estimated	100%	
		Actual	100%	
Bank loan repayment	Amount spent	Estimated	719,410	
		Actual	719,410	
	Implementation progress	Estimated	100%	
		Actual	100%	

Source of information: Information provided by the Company.

The Company's 2024 cash capital increase with issuance of new shares was completed on June 19, 2024. The Company has repaid bank loans and replenished working capital in accordance with the aforementioned progress of capital utilization. As of the third quarter of 2024, the Company has repaid all the bank loans and replenished the working capital in full with the funds raised by the plan, and there is no delay in the use of funds, or unreasonable use of funds. There is no change in the plan either.

C. The benefit analysis

(A) Bank loan repayment

a. Reduce interest expense and mitigate financial burden

Unit: NT\$ thousand

Bank	Purpose	Contract period	Loan amount	Interest rate (%)	Repayment amount	Interest reduced (Note)	
						2024	Each subsequent year
Mega International Commercial Bank	Working capital	2023.10.20~2024.04.20	60,000	2.674	60,000	585	1,604
Hua Nan Commercial Bank	Working capital	2023.12.08~2024.06.08	72,000	2.564	72,000	657	1,846
First Commercial Bank	Working capital	2024.02.06~2025.02.05	200,000	2.700	200,000	2,397	5,400
Sunny Bank	Working capital	2023.07.14~2024.07.14	50,000	2.470	50,000	582	1,235

Bank	Purpose	Contract period	Loan amount	Interest rate (%)	Repayment amount	Interest reduced (Note)	
						2024	Each subsequent year
Bank of Panhsin	Working capital	2024.02.15~2024.08.13	120,000	2.090	120,000	1,230	2,508
Sunny Bank	Working capital	2021.09.29~2028.09.29	58,000	2.674	58,000	731	1,551
Sunny Bank	Working capital	2020.07.14~2027.07.14	550,000	2.470	35,960	419	888
Taiwan Cooperative Bank	Working capital	2023.12.26~2028.12.26	470,000	2.413	37,800	447	912
Bank of Panhsin	Working capital	2022.09.02~2025.09.02	60,000	2.290	14,400	164	330
The Shanghai Commercial & Savings Bank	Working capital	2021.10.08~2027.10.12	300,000	2.095	56,250	546	1,178
Hua Nan Commercial Bank	Working capital	2022.01.17~2027.01.17	100,000	2.095	15,000	146	314
Total	-	-	2,040,000	-	719,410	7,903	17,767

Source of information: Information provided by the Company.

Note: The loan was repaid subsequently after the first half of July 2024. Therefore, the interest savings amount in 2024 was estimated based on the repayment periods of each loan.

The Company's cash capital increase with issuance of new shares raised NT\$800,000 thousand, and among which NT\$719,410 thousand was used for the repayment of bank loans, in order to prevent reduction of profit due to interest expense of the original loan. After considering the actual interest rates of each loan, the Company expects to repay the principal and interest in 2024 and thereafter, the Company can save interest expenses of N\$7,903 thousand and NT\$17,767 thousand, respectively, to appropriately reduce financial burden, reduce dependence on financial institutions, and increase medium and long-term stable capital. Therefore, the capital raised by the issuance of new shares is partially used to repay bank loans, and the actual benefit of interest savings shall be considered reasonable.

b. Increase solvency, and strengthen financial structure

Unit: %

Item		Year	4th quarter of 2023 (Before fundraising)	3rd quarter of 2024 (After fundraising)
Financial structure	debt ratio		66.36	46.78
	The ratio of long-term funds to property, plant, and equipment		205.84	281.00
Solvency	Current ratio		100.74	234.97
	Quick ratio		89.84	203.50

Source of information: Information provided by the Company.

A portion of the capital raised under the present plan of Company is used for the repayment of bank loans, and the debt ratio has been reduced from 66.36% to 46.78%. The ratio of long-term capital to property, plant and equipment has increased from 205.84% to 281.00%. The current ratio and quick ratio have also increased from 100.74% and 89.84% before the financing to 234.97% and 203.50%, respectively, such that the solvency is enhanced, thereby improving the Company's capability in handling the risk of external environmental changes. In general, the benefit of the present raise of capital has further enhanced the security of the financial structure and stability of sustainable operation of the Company while strengthening the short-term solvency of the Company, such that its actual effect is reasonable.

(B) Enrich working capital

For The total amount of capital raised under the present plan, an amount of NT\$80.590 thousand of the capital raised is used to replenish the working capital, and it is mainly to cope with the revolving fund and material purchase payment necessary for the future business operation. If the current average loan interest rate of 2.47% is used for calculation, the Company is expected to save the interest expense of NT\$830 thousand in 2024, and the interest expense of NT\$1,991 thousand can also be saved for each subsequent year. Accordingly, the benefit of saving of the interest expense is considered reasonable.

The Company's parent company only operating revenue for the first three quarters of 2024 and the first three quarters of 2023 were NT\$1,495,466 thousand and NT\$1,215,755 thousand, respectively, and the gross profits was NT\$81,809 thousand and NT\$37,766 thousand, respectively. Both revenue and gross profit showed an increasing trend under the product structure improvement, indicating that the Company's capital has been used to enrich the operations, and the benefits have already been revealed.

In conclusion, the funds raised from the cash capital increase with issuance of new shares were used to repay bank loans and replenish the working capital, in order to improve the flexibility of capital utilization, improve the financial structure, which is beneficial to the Company's overall development.

(2) Proposal for the 2024 2nd cash capital increase with issuance of new shares

A. Plan content

(A) Approved date and the file number of the competent authority: letter Jin-

Guan-Zheng-Fa-Zi No. 1140380996 dated March 4, 2025 has filed and become effective.

- (B) Total amount of fund required for this plan: NT\$1,200,000 thousand.
- (C) Source of fund: cash capital increase of 40,000 thousand shares, at the issue price of NT\$30 per share, for a total of NT\$1,200,000 thousand.
- (D) Plan item and fund utilization progress

Unit: NT\$ thousand

Project items	Anticipated completion date	Total capital amount required	Scheduled fund utilization progress			
			2025			
			Q1	Q2	Q3	Q4
Purchase of machinery and equipment	4th quarter of 2025	124,311	—	56,270	45,435	22,606
Bank loan repayment	2nd quarter of 2025	625,528	—	625,528	—	—
Enrich working capital	3rd quarter of 2025	450,161	—	200,161	250,000	—
Total		1,200,000	—	881,959	295,435	22,606

Source of information: Information provided by the Company.

- (E) Expected potential benefits
 - a. Purchase of machinery and equipment

For this project of the Company, an amount of NT\$124,311 thousand is used for the purchase of machinery and equipment to expand the production capacity to support the Company's future production and operation, including 3D glass lamination machine, surface polishing machine, curve thermoforming machine, air compressor replacement project and customized 3D automatic printing size measuring equipment, etc. The present machinery and equipment required for the expansion of production capacity will be used for operation consecutively, and the estimated purchase list and the estimated production value, sales value, operating revenue, operating gross profit and operating profit of the on-board products are shown in the following table:

Unit: NT\$ thousand

Equipment name	Quantity	Amount
3D glass lamination machine	5	12,050
Surface polishing machine	2	19,000
Thermoforming machine	11	66,445
Air compressor replacement project	1	8,500
Customized 3D automatic printing size measuring equipment	4	10,757
Others	—	7,559
Total	—	124,311

Source of information: Information provided by the Company.

Unit: NT\$ thousand; KPCS

Year	Item	Automotive products			
		Output value	Output volume	Sales value	Sales volume
2024		—	0.4	—	—
2025		—	2.0	—	—
2026		45,900	7.8	28,082	7.8
2027		395,443	143.0	494,246	143.0
2028		666,227	264.0	875,956	264.0

Source of information: Information provided by the Company.

Unit: NT\$ thousand

Year	Item	Sales value	Gross profit	Operating profit
2024	Automotive products	—	—	(18,000)
2025		—	—	(36,000)
2026		28,082	(17,818)	(56,907)
2027		494,246	98,802	64,205
2028		875,956	209,729	148,412

Source of information: Information provided by the Company.

For the Company's present plan to purchase machinery and equipment, the expected capital return year is approximately 4 years. The details of the cash flow of the return are as follows:

Unit: NT\$ thousand

Year	Operating profit	Instruments and equipment depreciation expenses	Total	Accumulated amount
2024	(18,000)	—	(18,000)	(18,000)
2025	(36,000)	—	(36,000)	(54,000)
2026	(56,907)	6,216	(50,691)	(104,691)
2027	64,205	15,539	79,744	(24,947)
2028	148,412	15,539	163,951	139,004

Source of information: Information provided by the Company.

b. Bank loan repayment

The Company's present financing plan is expected to raise NT\$625,528 thousand and such amount is to be used for the repayments of bank borrowings, such that it is able to save interest expense, to improve financial structure and to mitigate financial burden, and it is also able to reduce the bank dependency, to increase fund movement flexibility and to reduce operating risk. It is able to save interest expense of NT\$12,344 thousand in 2025, and to save interest expense of NT\$16,511 thousand for each subsequent year.

c. Enrich working capital

For present fund raising project of the Company, NT\$450,161 thousand of the fund raised is to be used for replenishing the working capital. If calculation is made based on the average borrowing rate 2.64% in 2024, it is able to save approximately NT\$7,923 thousand in interest expenses in 2025, the interest expense can be saved by approximately NT\$11,884 thousand per year in the following years, which will moderately reduce the Company's financial burden, strengthen the

short-term solvency, and increase the Company's ability to respond to the changes in the external environment.

B. Implementation status

Unit: NTD thousand; %

Project items	Implementation status		As of the third quarter of 2025	Reasons for progress ahead or behind schedule and improvement plans
Purchase of machinery and equipment	Amount spent	Scheduled	124,311	As of the third quarter of 2025, the project is still being implemented according to the plan. However, the purchase of machinery and equipment has been slightly accelerated to align with production line progress and customer requirements.
		Actual	124,311	
	Implementation progress	Scheduled	100%	
		Actual	100%	
Bank loan repayment	Amount spent	Scheduled	625,528	
		Actual	625,528	
	Implementation progress	Scheduled	100%	
		Actual	100%	
Enrich working capital	Amount spent	Scheduled	450,161	
		Actual	450,161	
	Implementation progress	Scheduled	100%	
		Actual	100%	

Source of information: Information provided by the Company.

The Company completed its second cash capital increase for 2024 on May 14, 2025, and the actual amount raised was NT\$1,200,000,000. As of the end of Q3 2025, the Company has purchased NT\$124,311 thousand worth of new machinery, has repaid bank loans of NT\$625,528 thousand, and has replenished working capital of NT\$450,161 thousand, in accordance with the original plan. The actual implementation progress reached 100% for the project items of machinery purchases, loan repayment and working capital that are consistent with the current plan and without any major discrepancies.

C. The benefit analysis

(A) Purchase of machinery and equipment

In the Company's recent cash capital increase plan, NT\$124,311 thousand was allocated to the purchase of machinery and equipment. As of the third quarter of 2025, the cumulative actual spending reached NT\$124,311 thousand, representing 100% completion of the planned implementation. This early completion ahead of the schedule was due to alignment with the production line schedule, and the funds have been fully utilized as planned, positively contributing to the company's overall operational development.

(B) Bank loan repayment

In the Company's recent cash capital increase plan, NT\$625,528 thousand was allocated to repay the bank loans. As of the third quarter of 2025, the cumulative actual spending was NT\$625,628 thousand. The cumulative actual implementation progress is 100% completion of the planned implementation, and the funds have been fully utilized according to the original plan. The Company has repaid bank loans to reduce interest expense impacting profitability, and the realized capital cost savings is consistent with original expectations.

(C) Enrich working capital

In the Company's recent cash capital increase plan, NT\$450,161 thousand was allocated to replenish the working capital. As of the third quarter of 2025, the cumulative actual spending was NT\$450,161 thousand. The

cumulative actual implementation progress is 100% completion of the planned implementation, and the funds have been fully utilized according to the original plan. The funds raised is used to replenish the working capital to support business growth, and to reduce reliance on bank loans and associated interest expenses, while also increasing the Company's own capital. As a result, the Company has enhanced its competitiveness and strengthened its financial structure, positively impacting its overall operations and development.

Four. Operation Overview

I. Business content

(1) Business scope

The Company focuses on providing the services of glass processing and manufacturing, and the production capacity and product lines have kept pace with the times and even lead the industry planning. With the Company's prospective industry deployment from glass cutting, thinning, strengthening, coating, to the expansion and construction of its 3D forming process plant in recent years. In addition, the Company is equipped with comprehensive technologies capable of satisfying the demands of different markets while providing a series of diversified and integrated glass processing and production services to our customers. From the AR multi-layer coating technologies to the high difficulty of large 3D CG and automotive interior mechanical parts, despite there are competitors in each field, there are few suppliers capable of providing integrated services of various manufacturing processes and even the integration of optoelectronics and building product technologies at the same time. Accordingly, this is the greatest advantage of G-TECH in the field of glass processing services. 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 of consumer electronic products to TP Module services, and the coating technology applications span across the industrial products of 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.

A. The scope of business and products of the Company are as follows:

- (A) Smart optoelectronic glass products: Provide touch control sensing and protective panel glass, large-size ultra-thin glass substrate processing, advanced FOPLP application.
- (B) Smart automotive glass products: Provide the technical applications of multi-curved 3D integrated single piece glass, dashboard/mechanical/interior decoration glass.
- (C) Smart building glass products: Provide low radiated (Low-E) energy-saving glass, LED+IGU multi-layer window glass, BIPV building integrated solar products.

B. The Company's main products and their business weight

Unit: NT\$ thousand

Year Product type	2024		2025	
	Sales value	%	Sales value	%
Smart cars	599,204	27.70%	236,315	10.35%
Smart optoelectronics	1,350,607	62.44%	1,816,660	79.58%
Smart buildings	213,369	9.86%	229,772	10.07%
Total	2,163,181	100.00%	2,282,748	100.00%

(2) Industry overview

A. Global automotive market

The global hydrogen internal combustion engine (ICE) market scale is expected to grow from US\$1.85 billion in 2024 to US\$5.9 billion by 2033, with a compound annual growth rate (CAGR) of 13.73% from 2026 to 2033. However, ICE vehicle sales in Europe has declined rapidly, but plug-in hybrid electric vehicle (PHEV) sales show rapid growth. Although China had a larger base of ICE vehicles, its adoption rate of new energy vehicles still leads the world. In North America, especially the United States, ICE vehicle sales will remain at the highest level before 2030, and new energy vehicle growth is prominent. By 2030, the three major markets will demonstrate a rapid decline in fuel vehicle sales and a corresponding rise in electric vehicle adoption despite their varying speeds, which highlights the regional nature of the transformation occurring in the global automotive market. New energy vehicles include battery electric vehicles (BEVs), hybrid electric vehicles (HEVs), plug-in hybrid electric vehicles (PHEVs), fuel cell electric vehicles (FCEVs), and range-extended electric vehicles (EREVs).

From 2024 to 2030, the market share of non-luxury new energy vehicles in Europe is expected to increase from 11% to 16% for the global luxury car market. However, luxury cars continue to hold the larger share with continuous growth. As for the North America, luxury electric vehicles are the key focus in the market. In 2024, each of the categories of luxury and non-luxury pure electric vehicles in China accounted for approximately 25% of the market respectively, creating a relatively balanced situation. However, non-luxury brands had a larger share in other hybrid vehicle models, demonstrating a multi-layered structural difference within the Chinese market.

B. Major car manufacturers have redefined their procurement models.

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. The objectives are to achieve lower costs, gain greater control, and reduce reliance on the Chinese market.

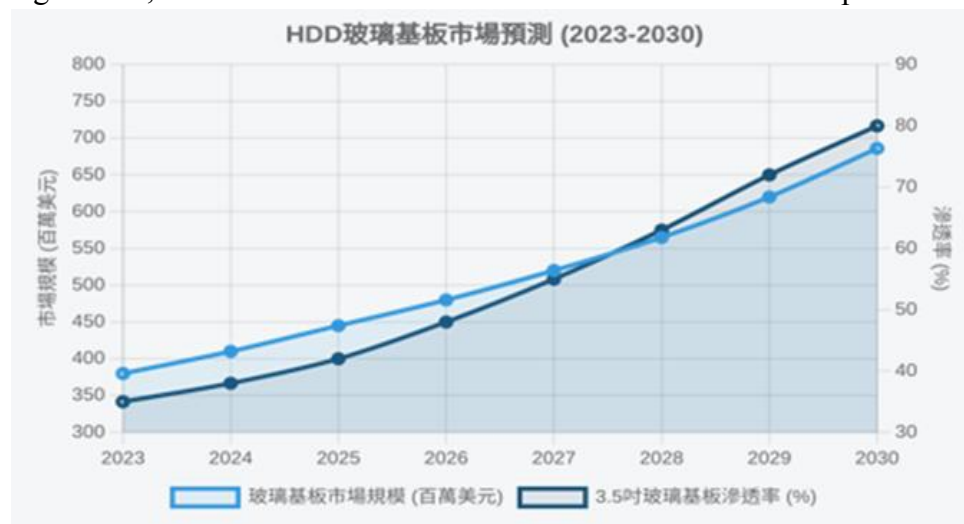
Display sourcing strategy map 2025 – Global mass-market OEMs

Group	Carmaker	Decision Authority			Tier 2 as Tier 1	*Notes
		Tier 3 – Component supplier selection	Tier 2 – Panel supplier decision	Tier 1 – Display module/system sourcing		
	Toyota Group	○ Tier 2	● Tier 1 (OEM-influenced)*	● OEM		與 Tier 1 在面板層級共享控制權。豐田將檢查新廠商的面板品質。
	Volkswagen Group	○ Tier 2	● *24 before: Tier 1 ● *25: OEM (executed by Tier 1) *	● OEM	INX/CarUX	福斯汽車將於2025年開始直接採購FOG面板，這是其邁向直接面板參與的首步。然而，實際的專案尚未啟動。
	Hyundai Group	○ Tier 2	● OEM (executed by Tier 1)*	● OEM		與韓國供應商保持緊密聯繫。所有面板蓋鏡片覆膜均由當地第一級處理公司負責。已經開始進行去中國供應多元化。
Global Mass-Market OEMs	Stellantis	○ Tier 2	● US OEM (executed by Tier 1) ● EU Tier 1 (OEM-influenced)*	● OEM	AUO, Tianma, INX/CarUX	Stellantis EU 已啟動其平台型號之一的 FOG (cell + driver IC) 直接採購，象徵其策略性轉向對關鍵顯示元件更嚴格的控制。
	General Motors	○ Tier 2	● OEM (executed by Tier 1)	● OEM (Tier 2 preferred)	INX/CarUX, AUO, Tianma	偏好將第二級供應商提升至第一級，以提升價格並縮短開發週期。然而，複雜模組仍受傳統的第一層控制。
	Ford	○ Tier 2	● OEM (executed by Tier 1)	● OEM (Tier 2 preferred)	Ford US: Sharp, AUO	通用汽車正在推動針對小組供應商選擇的對性政策。
	Nissan	○ Tier 2	○ Tier 1	● OEM		沒有重大投資，也沒有專注於顯示採購。
	Honda	○ Tier 2	○ Tier 1	● OEM		本田曾與合作關係直接與 LG Display 合作與 LG 集團合作。

C. Corporate/AI server storage hard disk glass platters

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. Demand for enterprise-class / AI servers has grown rapidly, and 3.5-inch hard disk drives (HDDs) maintain a cost advantage over solid-state drives (SSDs), with demand increasing year over year. Currently, capacity constraints within the oligopolistic supply chain are significant, and the market is estimated to reach 35 million units per month.



D. Product application

(A) Main products



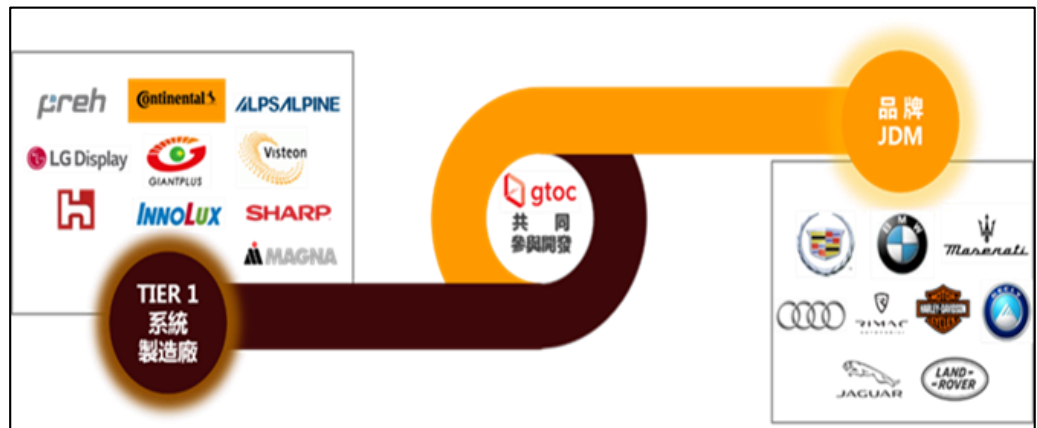
(B) Smart cars

The main product refers to the multi-curved 3D cover panel glass. We have cooperated with many international car manufacturers for more than 10 years to gain their trust. In addition to mass production and supply, we also participate in the early design and development stages of the products. 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.

- ① Product direction: Dashboard, mechanical interior trims for smart cockpits.



Suppliers and cooperating partners: The Company was formerly a Tier 2 or Tier 3 supplier, and now the Company has transformed from the traditional labor division structure to the role of an assistant/participant in the development and supply of products.



(C) Smart optoelectronics:

Glass substrate, PET film, ITO target materials and optical clear adhesive (OCA) are upstream raw materials in the industry of touch panels and displays. Glass substrate is also divided into glass substrate for touch sensor and cover lens for touch panels. OCA optical clear adhesives are mainly used for the bonding of touch control panels. ITO target is coated on PET film to form ITO conductive film, and ITO target is coated on glass substrate to form ITO conductive glass, following which touch control module manufacturer then performs assembly to manufacture into panels, such that the panels can then be provided for the use by the end products of mobile phones or tablet computers, etc.

The Company is in the upstream supply chain. Please refer to the image below for details:



Fan-out panel-level packaging (FOPLP) substrate glass: By leveraging the research and production capabilities in large-size glass substrates for display and touch panels, we are able to enter the FOPLP substrate application market. To satisfy the future demand for FOPLP, packaging plants and existing TFT plants require glass substrates in a variety of sizes, and G-TECH has successfully entered the FOPLP substrate supply chain.

AI server storage hard disk glass substrates (HDD): Demand for enterprise-level / AI servers has increased sharply in recent years, and such demand has driven strong demand for storage equipment. Accordingly, 3.5-inch hard disks (HDDs) have greater cost advantage over solid-state drives (SSDs). By leveraging the extensive expertise in glass substrate research and development and production capabilities, G-TECH has entered this application market to capitalize on opportunities in AI server demand and track global market trends. G-TECH is currently validating samples, and the initial phase is to achieve a monthly production capacity of 100,000 units, with the second phase targeting at 1 million units per month.

(D) Smart buildings:

G-TECH is the first company in Taiwan equipped with the ultra-large-size smart glass processing production lines, and the manufacturing processes include cutting, trimming, ITO coating, physical strengthening, and bonding technology. In 2019, the Company qualified for the European Union Building Command (CPR) certification of TUV, and became the first enterprise in Taiwan to receive the CE certification for building glass.

In March 2022, Taiwan’s National Development Council officially announced the “Taiwan 2050 Net Zero Emissions Pathway and Strategy”, outlining the trajectory and action plan for achieving net zero carbon emissions by 2050. Accordingly, green building applications have become the market trend. The products of high quality Low-E building energy saving glass, eco-friendly coating decoration glass and easy-to-clean glass released by the Green Building Business Unit of G-TECH adopt the local manufacturing process and processing method, such that the Company is able to provide Taiwan eco-friendly green building materials, in order to achieve comfortable and wonderful energy-saving living environment.

E. Product competitiveness

Since the establishment for nearly three decades, the Company’s production

capacity and production lines are kept pace with the times and even lead the industry planning. With the Company's prospective industry deployment from glass cutting, thinning, strengthening, coating, to the expansion and construction of its 3D forming process plant in recent years. In addition, the Company is equipped with comprehensive technologies capable of satisfying the demands of different markets while providing a series of diversified and integrated glass processing and production services to our customers. Although there are competitors in the glass cutting, thinning, strengthening, and coating fields, G-TECH remains the only company in Taiwan and even in the world that can provide integrated production with multiple processes in terms of integrated services. This is one of G-TECH's biggest advantages in the field of glass processing services.

In terms of the technology development, for 3D large size automotive development, the Company continues to invest in the medium and large size of full-bonding process, and for large size panel development, the technology has been advanced to high bending, integrated glossy and matte surface, three dimensional variation of planar and 3D surfaces, and such technology can be achieved on one single piece of 3D glass sheet. The full bonding and injection process of curved surface can be achieved in order to satisfy the automotive electronics demands. Accordingly, the Company will continue to head toward the development of large size of automotive specification.

Today, 3C product design prefers fashionable and minimalist aesthetics, trending towards full-plane displays, large sizes, ultra-high definition resolution, narrow bezels, low manufacturing costs, and versatile applications. Advancements in full lamination technology, along with innovations in craftsmanship and materials, have driven the evolution of touch displays towards integrated product manufacturing. The Company's glass processing capability is able to achieve diverse and customized formulations to meet clients' varied product designs.

(3) Technology and R&D overview:

A. Business technical level and R&D overview:

The Company is a professional provider of photoelectric glass processing services and key glass components, and its core technologies include glass cutting, polishing, coating, and strengthening. The Company is actively developing precision cutting, high-efficiency polishing, multi-functional coating, super-size substrate and reinforcement. In addition, G-TECH is also actively developing integrated applications that combine the Company's core technologies to satisfy the high-customization demands for terminal products. The development focus of the Company's R&D unit includes the continuous development of existing core technologies, and integration of existing technologies for customization and different application trends.

Among multi-functional coatings, curved surface coatings and multi-angle anti-reflective films with small color difference are especially focuses of development. The Company performs big data analysis using precise simulation software, in order to optimize coating design and improve customer satisfaction. Particularly, low-reflectance AR films have to be used on operating interfaces inside vehicles to enhance LCD contrast and reduce discomfort of eyes. Furthermore, integrated anti-reflective AR films with high absorption are launched, in order that oil ink frames of display screens are identical to the black color of the visible zone, to present integrated black technology in vision as a whole. In addition to anti-reflective coatings, we have also developed stain repellent coatings, anti-glare coatings, and antibacterial

coatings to meet the diverse needs of customers.

In terms of terminal applications, the Company uses glass as the base material for its products and offers various processing services for various displays and electronic devices. Small-size products include smartphones and multimedia players; medium-size products include tablets, game consoles, e-book readers, as well as satellite positioning and navigation systems; and large-size products include All-In-One PCs, notebook computers, LCD monitors, and LCD TVs. In addition to flat glass applications, the Company has also actively conducted technical R&D for special shaped glass products in order to meet the application needs of next generation cover glass demands for electronic devices. In terms of automotive industry applications, the Company has used its quality systems to achieve high-standard automotive certifications, and jointly developed non-planar glass interior integrated products with its customers. Such products include central control systems, display and touch applications, and curved or multi-curvature decorative panels. The objective is to provide durable cover glasses needed to satisfy human-machine touch-panel interface simplifications and lightweight designs in response to the electrification of vehicles, achieve product integration, and meet more innovative application requirements from the market.

To research and develop new processes and technologies, the Company has established pilot production lines and internal laboratories, in order to extend innovative dynamics to high-value niche markets. To strengthen our technological barrier, we have officially signed a strategic cooperation memorandum with the U.S. Corning to enhance the integration of our respective strengths in automotive glass. In addition, the Company has resolved to invest in the field of “glass substrates for server storage HDDs” and has established a subsidiary “GTOC Tactical Technology” specialized in the research and development of products related to the aerospace and defense industries. Such series of developments demonstrate our technological breakthroughs in transitioning from traditional optoelectronic processing. Furthermore, we also consistently invest in research and development budget annually to enhance and integrate our important and core technologies.

B. R&D expenses incurred in the most recent year and as of 2025

Unit: NT\$ thousand

Item \ Year	2023 (consolidated)	2024 (consolidated)	2025 (consolidated)
R&D expenditure	97,581	118,777	108,751
Net operating income	1,859,040	2,163,181	2,282,748
Ratio of R&D expenses over net revenue (%)	5.25%	5.49%	4.76%

C. Successfully developed technologies or products

Year	Contents of R&D achievements	Main benefits (feature description)
2019	A. Development of high-temperature resistant transparent conductive film TCO material	Second supplier; reduced costs.
	B. Development of multi-stage electrochromic process	Developed new products and applications

Year	Contents of R&D achievements	Main benefits (feature description)
	technology	
	C. 3D high penetration multilayer coating technology development	Increased product performance
	D. Vehicle display multi-curvature glass development	Developed new products and applications
2020	A. Building optoelectronic gluing technology	New technology development; improved yield.
	B. Development of automotive 3D anti-reflection film	Uniform film layer, ensuring no chromatic aberration AR for 3D curved surface
	C. Vehicle cover glass non-plating technology	Development of traceless coating technology
	D. Development of electrochromic layer materials	Use of Sputter technology to develop EC materials
2021	A. Multi-angle uniform color AR	Vehicle cover glass application
	B. Building photoelectric negative pressure gluing technology	Developed diversified product applications
	C. Development of electrochromic layer materials	Electrolyte glue development.
2022	A. New equipment and technologies for mass production of 3D vehicle-borne forming glass	New technology development; improved yield.
	B. Automotive 3D AR evaporation coating technology	Improve coating process for 3D curved surface.
	C. Ultra-low reflectivity coatings, R<0.2%	New products made with coating technologies.
	D. Development of PDLC bonding technologies	Apply bonding technologies in the vehicle-borne market.
2023	A. Develop special plated optical coatings for vehicle-borne HUD of front windshields.	Use of the sputter AR technology for coating onto the automotive windshield glass. Applicable to the development of HUD or mixed reality.
	B. Development of electrochromic conductive coating for sunroof.	Sunroof 3D curved surface coated with transparent conductive film, and applicable to electrochromism field.
	C. Development of low-cost and high-efficiency thermoforming furnace for 3D curved glass.	Low energy-consumption insulation design is adopted, and the formation process is improved to enhance the performance, in order to develop

Year	Contents of R&D achievements	Main benefits (feature description)
		the latest low-cost thermoforming furnace.
	D. Develop CNC cutting and edge grinding of vehicle glass into different shapes.	Machine design and process optimization, applicable to automotive glass field.
2024	A. Development of SMOKE OCA materials	New technology for integrated black panel appearance.
	B. IR-cut multi-layer light control coating development	New technologies and diverse new products of optical monitoring new technology.
	C. 3D surface ink printing	Improvement of automotive product technology.
	D. Development of UV photosensitive low-temperature lamination technology.	Development of new technology for lamination.
2025	A. Development of ultra-large-size 3D molding equipment	The maximum formation length of 1,800mm.
	B. Development of ultra-large-size 3D film coating equipment	The maximum film coating length of 1,800mm.
	C. Development of 3D five-bending curved surface lamination equipment	Development of new lamination technology, and new product application.
	D. Development of film coating technology for 3D five-bending curved surface	AR film coating technology for large-angle bending.

D. Competitive strategy

The Company has over a decade of accumulated experience in display glass processing related technology R&D and production, and has the most comprehensive, largest scale, high-level process integration, and strongest capability to meet the industry trend demands among its peers in Taiwan. Compared to smaller-scale or newly-entered competitors, the Company has firmly maintained its leading position in technology and production capacity, and possesses strong competitive advantages. The Company also aims to be a world-class comprehensive optical glass processing service provider. In the future, the Company will continue to grasp market trends, invest R&D resources, and maintain capacity expansion speed and efficiency in order to create higher growth momentum and profitability.

(4) Long- and short-term business development plans

A. The Company's short-term business development plan

- (A) Operating strategy: With the automotive product as the key direction for product development, the Company will continue to develop the products of smartphones and computers, etc. for the consumer product market. In addition, the Company will also actively develop non-consumer electronic markets such as industrial control and will accelerate the expansion of the architectural glass market.
- (B) Product strategy: Build a production line suitable for small-volume and high-diversification production according to the demands of customers in the market, quickly increase production capacity, and achieve mass

- production and production efficiency in the shortest time in order to achieve a win-win for Company profits and customer interests.
- (C) Marketing strategy: Expand the customer base and extend the core competence related product applications in order to achieve the objectives of high speed, service optimization, cost effectiveness and best quality.
- B. The Company's mid- and long-term business development plan
- (A) Operational strategy: Continue to expand new industries and new products, improve technology and process capabilities, provide total solutions, widen the gap with competitors, and maintain industrial competitiveness and high profitability.
- (B) Strengthen the R&D of new products and materials with cost advantages in order to enhance the Company's long-term competitiveness.
- (C) Supply chain integration: Collaborate on product design and development with end customers, integrate raw material sourcing and application, and integrate international requirements with local procurement, in order to optimize cost structure and foster technological development.
- (D) Marketing strategies: Obtain IATF16949 quality system and ISO27001 information security management system certifications, actively expand into the automotive market and new industrial fields, cope with market development trends to proactively establish plans for new products and customers, in order to extend marketing reach and to achieve the development strategy. Niche product markets of, such as TCG, FOPLP, HDD, CoWoS, CoPoS, and unmanned drones.

II. Overview of market, production and sales

(1) Market analysis

A. Sales areas for main products

Unit: NT\$ thousand

Sales regions \ Year	2024		2025	
	Sales amount	Ratio	Sales amount	Ratio
Mainland China	383,559	18%	559,567	25%
Taiwan	704,020	33%	389,655	17%
United States	1,022,532	47%	1,195,460	52%
Others	53,070	2%	138,065	6%
Total	2,163,181	100%	2,282,748	100%

Note: Must be based on the consolidated financial report.

B. Future supply and demand and growth status of the market

In recent years, the application of glass in electronic devices has become increasingly more widespread. Since 2007, the demand for touch-sensing and cover glasses has grown rapidly as mobile phones started to adopt full-screen touch control. Since 2010, tablet PCs started to offer 100% full-screen touch controls, and the screen sizes for smartphones have been enlarged from 3.5 inches to 10 inches to provide larger glass areas for use. For glass processing service manufacturers, the market size has grown exponentially each year.

Although the demand for smartphones and tablet computers has gradually entered

a slow-growth period after years of increasing demand, the trend remains positive. The mainstream sizes of smartphones have grown from 3.5 inches to 5.5 inches, and 7- to 8-inch tablet PCs are also vying for market share.

In terms of the 2D/2.5D mobile phone and tablet computer cover glasses, worries about oversupply gradually emerged in 2013 because numerous manufacturers have invested in production capacity deployment in the market since 2011.

G-TECH's processing services have changed from volume growth in the past to the pursuit of more differentiated and diversified designs. Diversified process services have enabled G-TECH to become the market leader in anti-reflective (AR) high-precision coating, 3D forming, and other high-variability and different-curvature processes, which has facilitated sustainable business development for the Company.

Since the market demand for touch panels is in an initial rising stage, the demands for strengthened cover glasses in electronic product terminal devices are expected to take off in the next few years due to the rapid expansion of touch control terminal applications, the rapid growth of medium and large-size applications such as tablet computers, and the introduction of cover glasses for NB and LCD TV exterior designs.

C. Competition niche

- (A) Strong professional management team, excellent R&D capabilities.
- (B) Direct cooperation with brand manufacturers for development, and a grasp of first-hand market information.
- (C) High technical threshold, vertically integrated products, and lack of comprehensive competitors.
- (D) Adoption of the latest automatic coating equipment and leading technology with high production efficiency.
- (E) The leading exclusive 3D forming glass mass production manufacturer in the market.

D. Favorable and unfavorable factors for development prospects as well as countermeasures:

①. Favorable factors:

- a. Providing customers with highly integrated and customized product requirements.

Since G-TECH has a full production line service process capability for areas such as cutting, grinding, thinning, etching, polishing, strengthening, and coating, it can satisfy brand customers' high-customization demands for glass products and provide one-stop shopping services.

- b. Possession of the world's largest glass strengthening furnace and AR coating capacity.

In terms of the production capacity of strengthened glass for touch panels, G-TECH is currently the world's largest supplier for chemically strengthened glass due to its early deployment and active production capacity expansion in the past two years.

- c. Being part of the supply chain for first-line brand manufacturers helps consolidate the Company's position and expand the market.

G-TECH's complete comprehensive glass processing service production line can meet the needs of first-line brand customers. G-TECH has also passed major international plant certifications and established its leading position in the glass processing field.

- d. Leading technology with deployment of innovative optical coating, 3D forming glass, and other new technologies.

G-TECH has developed its glass technologies for many years, possesses high-end technology R&D capabilities, and has a keen sense of trends as well as market flexibility in this field. After entry into the touch-panel strengthened cover glass market, G-TECH has been actively developing next-generation products such as the strengthening of 6th-generation touch-sensing glass, innovative optical coating technologies, and 3D forming glass products, which have already reached the mass production phase.

②. Unfavorable factors and countermeasures:

- a. Upward integration of touch module and panel plants, increase of new competitors.

Due to the rapid growth of the cover glass market and the market's tight production capacity supply, panel and touch module plants have tended to integrate upwards and enter the cover glass field in order to control the supply source.

Countermeasures: Partner with upstream glass substrate plants to strengthen strategic alliances.

- b. The rise of low-cost touch panels in Mainland China

Mainland China's touch panel suppliers compete by cutting prices, which has given touch panel manufacturers greater bargaining margins in order to make their products more price-competitive.

Countermeasures: G-TECH will carefully evaluate customer quotations and seek more effective production methods to meet the customers' quality, materials, and manufacturing process demands.

- c. Mainstream touch technologies change rapidly, and alternative materials are emerging

WitsView predicted that the proportion of tablet PCs using G/G touch technology architecture would decrease from 46.3% in 2012 to 6.8% in 2014. The application of touch technology for small to medium sizes will focus on in/on cell, resulting in reduced use of strengthened glass for touch sensors.

Countermeasures: Use the capacity of the strengthening furnace for cover glass and 3D forming glass products.

(2) Important uses and production processes for main products

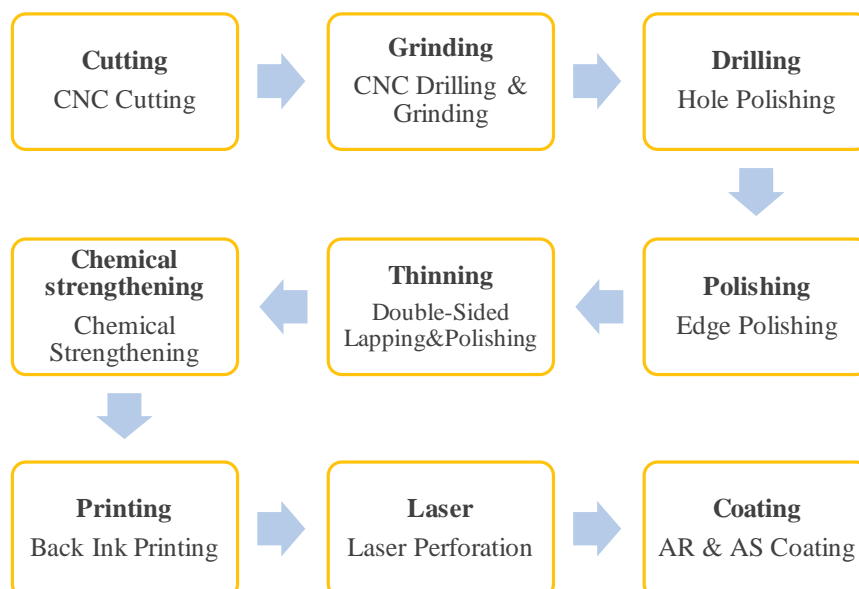
A. Important uses for main products

The Company's products are mainly used for flat-panel displays such as smartphones, tablets, notebook computers, portable navigation systems, game consoles, multimedia players, LCD monitors and TVs, and devices equipped with touch panels.

B. Production processes for main products:

①. Strengthened, coated, and 2D cover glass

The basic glass processing process is as follows:



②. 3D forming glass

The 3D forming glass production process involves molding flat mother glass substrate into various required shapes first, and then proceed to the basic glass processing process shown in the figure above.

(3) Main raw material supply status

Main raw material name	Main supplier	Supply situation
Glass substrate	AGC, Corning	Stable quality and supply, long-term cooperation, and good supply status

(4) List of main purchase and sales customers

- A. The names of suppliers that have accounted for over 10% of the total purchases in any of the last two years as well as the purchase amount and ratio, and please describe the reasons for increases or decreases:

Unit: NTS thousand

Item	2024				2025			
	Name	Amount	Percentage to annual net purchases (%)	Relation with the issuer	Name	Amount	Percentage to annual net purchases (%)	Relation with the issuer
1	Supplier A	976,702	57.97	None	Supplier A	1,241,489	62.15	None
2	Others	708,248	42.03	—	Others	756,138	37.85	—
	Net purchase amount	1,684,950	100.00	—	Net purchase amount	1,997,627	100.00	—

Note: 1. The Company enters into non-disclosure agreements with its suppliers, so suppliers are named with codes.

2. Explanation of increase or decrease change: In 2025, the supplier product purchase amount increased from 2024, and it was mainly due to the increase of order prototyping demand, and the revenue also increased in comparison to the same period of last year.

- B. The names of customers that have accounted for over 10% of the total sales in any of the last two years as well as the sales amount and ratio, and please describe the reasons for increases or decreases:

Unit: NT\$ thousand

Item	2024				2025			
	Name	Amount	Percentage to annual net sales (%)	Relation with the issuer	Name	Amount	Percentage to annual net sales (%)	Relation with the issuer
1	Customer C	363,636	16.81%	None	Customer C	713	0.03%	None
2	Customer D	881,512	40.75%	None	Customer D	1,120,943	49.10%	None
3	Customer E	171,059	7.91%	None	Customer E	280,954	12.31%	None
	Others	746,974	34.53%	—	Others	1,161,092	38.56%	—
	Net sale	2,163,181	100.00%	—	Net sale	2,282,748	100.00%	—

- Note: 1. The Company enters into non-disclosure agreements with its customers, so customers are named with codes.
2. Reason for the increase or decrease: Revenue increased by NT\$120 million in 2025 compared to 2024, mainly due to the increase of order demand.

III. Employee information for the most recent two years and as of the publication date of the annual report

Unit: No. of people; year

Item/Year		2024	2025	As of April 03
Number of employees	Indirect personnel	202	189	189
	Direct personnel	201	180	186
	Total	403	369	375
Average age		42.8	42.9	42.8
Average service tenure		11	10.47	10.49
Education distribution ratio (%)	Doctoral degree	0	0	0
	Master's degree	5.96%	4.61%	4.34%
	University (post-secondary)	61.79%	57.45%	56.10%
	Vocational high school (inclusive) or lower	32.25%	37.94%	41.19%

IV. Environmental protection expenditure information

In the most recent year and as of the publication date of annual report, the losses incurred due to environmental pollution (including compensation and environmental protection audit in violation of environmental protection laws and regulations, and the date of disciplinary action, the case number, the laws and regulations violated, the content of violations, and the content of disciplinary action must be listed). Please also disclose the estimated amount that may be incurred at present and in the future, as well as the corresponding measures. If a reasonable estimate cannot be made, please state the fact why it cannot be reasonably estimated:

There was no penalty due to violation of environmental protection laws and regulations in 2025.

V. Labor-capital relations

- (1) The Company's various employee welfare measures, continuing education, training, retirement systems, and their implementation conditions; the labor and

management agreement status; and status of various employee rights protection measures

A. Employee welfare measures (including pension system)

Company welfare	Insurance	<ul style="list-style-type: none"> Labor insurance, health insurance, group insurance
	Leave of absence	<ul style="list-style-type: none"> It is handled according to the “Labor Standards Act”
	Employee physical examination	<ul style="list-style-type: none"> Once annually, superior than regulatory requirements
	Birthday subsidy	<ul style="list-style-type: none"> Birthday gift money is provided to employees in the month of their birthday
	Emergency aid	<ul style="list-style-type: none"> Emergency aid is provided to employees and their relatives Type of aid: 1. Medical assistance 2. Living aid 3. Other situation requiring emergency aid determined Payment standard: Determined based on individual case review
	Competition rewards	<ul style="list-style-type: none"> Employees and their children participating in personal contests organized by the public department, and received the awards of top three prizes.
	Pension system	<p>G-TECH complies with relevant local retirement law in order to protect the retirement rights and interests of employees. Since all of the employees in Taiwan plant site qualify for the new labor retirement system, and the Company has established the employee retirement regulations according to the “Labor Pension Act”.</p> <ul style="list-style-type: none"> According to the Labor Pension Act, the Company appropriates 6% of the monthly salary to personal pension account of employees, and employees may also choose to voluntarily contribute an amount within 6% of the monthly salary as the pension according to their own will, and such amount is to be withheld by the Company for depositing into the pension account under the new system. Retirement criteria: Employees reaching the age of 60 years old may apply for the collection of pension. For employees with the pension appropriation seniority reaching 15 years may choose to collect the pension on a monthly basis or at a lump sum. For employees with the pension appropriation seniority less than 15 years, they shall collect the pension at a lump sum.
Employee benefits (Welfare fund is deducted monthly for employees with the service period reaching six full months)	Welfare subsidies	<ul style="list-style-type: none"> Marriage subsidy: Marriage subsidy is provided to employees Maternity subsidy: Maternity subsidy is provided to employees and their spouses Funeral subsidy: Subsidy is provided for parents, spouse, children, grandparents, maternal grandparents, siblings, parents of spouse of employees
	Education scholarship	<ul style="list-style-type: none"> Scholarship is provided to employees and their children with academic semester score reaching the specified standard
	Festival gifts	<ul style="list-style-type: none"> Gift vouchers are provided during the Chinese New Year, Labor Day, Dragon Boat Festival, Mid-Autumn Festival
	Recreational activities	<ul style="list-style-type: none"> Activities are organized depending upon the budget of the current year
	Recreational tourism	<ul style="list-style-type: none"> Activities are organized depending upon the budget of the current year

after reporting to work)		
Other benefits	Hardware equipment	<ul style="list-style-type: none"> Fitness center, breastfeeding room, employee cafeteria, employee recreation room, employee parking lot
	Friendly parenting	<ul style="list-style-type: none"> According to the provisions of the “Regulations for Implementation of Maternal Health for Female Workers”, the Company provides maternal health evaluation and work adjustment for pregnant women and women giving birth, in order to ensure the physical and mental health of female employees for their pregnancy, after giving birth and breastfeeding periods. In addition, the Company also plans the exclusive parking spaces, breastfeeding room and contracted kindergartens for pregnant women. “Gender Equality in Employment Act” is implemented and the gender equality of the SDGs goal is promoted. In addition, the Company supports and protects employees’ right to apply for parental leave with pay for their needs to raise the next generation. For all employees of the Company, before each child reaches the age of 3 years old, they may apply for parental leave without pay until the child reaches the age of 3 years old; provided that the leave period shall not exceed 2 years. During the parental leave without pay period, employees may continue to enroll in the original social insurance.

B. Continuing education and training:

The Company values talent training, and also plans comprehensive education and training system according to the TTQS structure. The courses include five main categories: basics, occupational safety, professional skills, general knowledge, and hierarchy. In addition, through internal/external course resource and teaching satisfaction feedback mechanism, the Company's training plan is improved continuously, in order to ensure that employees are able to grow and improve their abilities continuously.

Organizational level	Hierarchy courses	General knowledge courses		Professional courses				Occupational safety courses	Basic courses
Business management level (ex: Vice President, Special Assistant, Associate Manager level)	Medium and senior supervisor training	Internal instructor training	Communication and language courses	Job rotation, workstation training	Management system courses	Professional competency training	Key talent training	Occupational safety related operator training	New employee orientation
Planning management level (ex: Section level, manager level)									
Control execution level (ex: Engineer, Specialist)									
Execution level (ex: Leader, Team Lead)	Entry-level supervisor training								
General (ex: Operator)									

2025 education and training implementation overview is described in the following table:

Plants	Basic training	Profession type	General education type	Rank type	Occupational Safety and Health Act	Total
Miaoli	1	630	116	-	31	778
Southern Taiwan Science Park	-	45	-	-	7	52
Total	1	675	116	-	38	830

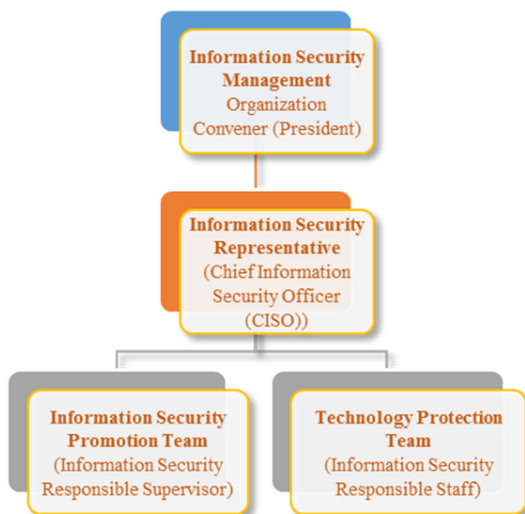
Note: To more accurately reflect employee development outcomes, the statistical data above excludes routine trainings (e.g. legal compliance, ethics, and information security trainings) for all employees.

- C. Labor-capital agreement status and various employee rights protection measures: The Company complies with Taiwan’s Labor Standards Act and related regulations, and is dedicated to protect employees’ rights and to provide a positive working environment. Since January 2007, the Company has established the “Labor Relations Coordinating Committee (Labor-Management Meeting)” in accordance with statutory procedures. Employee representatives are nominated by all employees or self-nominated, and they are also elected through voting (eligible voters are full-time employees), with the term of office of four years. In addition to the regular quarterly labor-management meetings and the Employee Welfare Committee, we also convene special meetings for major issues or regulatory changes, in order to ensure effective communication between labor and management. We also offer a variety of communication channels, including a dedicated complaint hotline and employee suggestion box, to promptly listen to and reflect employees’ needs and suggestions. As the Company has achieved positive labor-management relations and has provided open and proper communication channels, the Company has not further established union and collective bargaining agreements during the current period.

- (2) Losses suffered due to labor disputes in the most recent year and up to the publication date of the annual report, as well as the estimated amounts and corresponding measures that may occur at present and in the future:
The Company complies with laws, regulations and relevant management rules, and there were no labor disputes or violations in 2025.

VI. Information Disclosure of Cyber Security Management.

- (1) Cyber security management
- A. Cyber security risk management structure: The Company has established the information security management organization in charge of the promotion and management of all matters related to the information security of the Company.



Information security management organization members		Responsibilities
Convener	President	1. Convene information security management committee meetings 2. Coordinate and allocate relevant resources 3. Review material information security policies
Information Security Representative	Chief Information Security Officer (CISO)	1. Establish and review information security policies and goals 2. Plan the manpower for the information security management organization 3. Supervise the information security implementation status
Information Security Promotion Team	Information Security Responsible Supervisor	1. Establish information security related regulations 2. Promote information security related activities 3. Organize information security related trainings
Technology Protection Team	Information Security Responsible Staff	1. Survey and study new information security technology products 2. Execute information security resolutions 3. Handle information security requests and events

- B. Cyber security policies: Ensure normal operation of cyber security services, confidentiality, integrity, availability and legitimacy of information assets, to avoid internal and external deliberate or accidental threats.
- C. Specific measures for implementing information security policies: Carry out internal resource management, protect external accesses, management virus protection, establish a backup mechanism and join in the TWCERT Information Security Alliance.
- D. Specific countermeasures and preventive actions for emergency response to information security incidents:

Emergency response measures		Preventive actions for emergency response
Internal safety threatening incidents	When malicious damages, careless operations and other information security incidents are found (or suspected), rapidly investigate impacts and damages of the incidents. Enable advance backups or programs or initiate related measures for backup plans and rapidly resume normal operations.	A. The information organization shall regularly test cyber security and scan vulnerabilities. Track and improve vulnerabilities. B. The information organization shall regularly create backups for important materials, systems and application programs.
Virus infection	In case of virus intrusion, immediately interrupt the infected equipment and violate the virus to avoid spread of the epidemic. Besides, obtain requisite virus removal programs as soon as possible. Remove viruses, repair and restore according to corresponding repair procedures.	A. The information organization shall install anti-virus software before all internal computers of the Company is started for initial use. B. The information organization shall promptly distribute updated virus codes to all computers. C. The information organization shall irregularly promote cases on virus intrusion, including website browsing and email attachment.

Emergency response measures		Preventive actions for emergency response
Hacker attack (or illegal intrusion)	In the event of intrusion, immediately disconnect physical lines of the Company's network, reject intruders' access, mend security breach and implement specific remedial actions for improvement.	A. The information organization shall install firewalls for Internet; guard against hacker attacks and malicious attacks. B. Perform authentication above two levels, including interactive authentication, for internal network.
Natural disasters or major emergencies	If the information system is damaged because of natural disasters (typhoon, flood, earthquake) or major accidents (fire, explosion, major building disaster), the system shall be reconstructed and restored with remote backup after elimination of the disaster or the major event.	A. The information organization shall regularly create backups for important materials, systems and application programs. B. The information organization shall organize regular drills for disaster recovery, ensuring that restoration programs and drill results are correct and effective.
Middle disruption events of cyber security network systems	Immediately find out barriers, impact interval and scope; exercise traffic control and perform rush repair.	The information organization shall create backup lines for all important internal and external network backbones.

- E. Resources invested in information security management and operation status:
- (A) Computer anti-virus system is established, maintenance contract is signed annually, automatic installation and deployment are implemented on personal computers during connection to the Company's domain, and latest virus code update function is activated for the server end and user end on a daily basis, in order to find potential risks.
 - (B) Resources have been invested in the establishment of access control, temperature/humidity monitoring mechanism, fire equipment and UPS system for the information server room and network communication room, in order to ensure the stability of continuous operation of the infrastructure.
 - (C) In terms of external network with the upgrade of the latest network firewall equipment and cross-plant intranet, the main backbone and the backup circuit of different fixed network providers have been set up, such that in case of an accident, the backup circuit can be switched quickly to ensure that the internal and external network are not interrupted.
 - (D) In terms of core business, the Company has also planned to change the physical server to virtual platform, such that the security, reliability and flexibility of the system transfer, remote restoration and data recovery can be enhanced.
 - (E) With regard to the legal authorization of computer software, in addition to the restriction on self-installation implemented on computers, the Company also promotes the importance and compliance of legal authorization of computer software. Furthermore, internal computers of the Company are also inspected periodically.
 - (F) In terms of information security professional training, information

security personnel receive information security professional education and training annually. In addition, they have also participated in various information security seminars and have obtained the PAS entry-level and medium-level information security engineer certificates from the Ministry of Economic Affairs.

- (G) With regard to the enhancement of employees' information security awareness, in addition to the educational information sent via emails irregularly, information security seminars on specific information security topics are also organized for all employees annually. In 2025, the information security general knowledge education and training of "Social Engineering Attack and Protection Education" was organized for all employees, and the execution rate was 98.15%.
 - (H) The Company's branches have established an information security management system in accordance with ISO/IEC 27001. The scope of verification covers information security management for project integration services and office operations, and an external verification agency has audited and approved the system with the issuance of a verification certificate (valid period from February 26, 2026, to February 25, 2029). Accordingly, information security management has been implemented and internal controls and risk management mechanisms are improved continuously.
- F. Personal data and customer privacy management policy: To ensure that the employee personal data and customer data accessed due to business operation can be properly protected and improper disclosure can be prevented, in order to establish employee and customer trust and to protect relevant rights and interests, the Company has established specific management and preventive measures as follows
- (A) Company's personal data and customer privacy policies established and declared are as follows:
 - ① Within the legitimate specific purposes, the Company shall process personal data within the necessary scope only.
 - ② The least and necessary personal data complying with the legitimate purposes shall be collected only.
 - ③ Personal data owner shall be clearly informed about how his/her personal data will be used and used by whom.
 - ④ Based on the principle of fairness and reasonableness, relevant and appropriate personal data shall be processed only.
 - ⑤ To ensure the accuracy of personal data, update shall be performed whenever necessary.
 - ⑥ Personal data shall be preserved according to the laws or legitimate specific purposes only.
 - ⑦ The personal data owner's exercisable right on his/her personal data shall be respected, including the right to inquire or request for reading, request for duplicate copy, request for supplementing or updating, request for cease of collection, processing or use, and request for deletion of his/her personal data.
 - ⑧ When personal data is applied to exceptions acceptable under the "Personal Data Protection Act", it is necessary to ensure its applicability and legality.
 - (B) The Company has established the "Personal Data Protection Management Regulations" and "Personal Data Collection Agreement". Relevant operations shall comply with the international information security

standards, and shall also comply with relevant domestic and international laws and regulations, and relevant confidential information protection operations shall be promoted, including:

- ① Personal data scope and processing method shall be defined clearly.
 - ② Personal data of personal data owner may be processed based on the consent of the personal data owner.
 - ③ Personal data processing shall comply with specific purposes, and the accuracy, integrity and timeliness of the data shall be ensured.
 - ④ Collection of personal data shall comply with the Personal Data Protection Act, and appropriate authorization and supervision shall be made, and collection shall only be performed for necessary fields only.
 - ⑤ When any unit has the need to access personal data due to job duties, it is necessary to submit application to the Human Resource Department. Once the authorization and consent are obtained, it may then be handled according to the regulations.
 - ⑥ Unless the written consent of the personal data owner is obtained or unless it is permitted under the law, it is prohibited to arbitrarily disclose, sell or use the data collected for purposes other than the specific purpose.
 - ⑦ The unit responsible for managing personal data shall prevent the personal data from stolen, modification, damage, diminishing or disclosure.
- (C) Through the establishment of the information security organization, the Company promotes and stipulates information security management rules and protective measures, including:
- ① Personal data file information system access security is enhanced to prevent unauthorized access and to protect the privacy of personal data. In addition, when each user is officially authorized to access the personal data file, the account is unique.
 - ② The personal data read and write related requirements are specified according to relevant provisions of the information management regulations.
 - ③ Personnel accessing confidential information have been requested to sign relevant non-disclosure agreements and to fulfill the non-disclosure obligation properly. In addition, during the resignation or contract termination, their user identification accounts are verified to be canceled or suspended.
 - ④ Information security education and training for employees are implemented properly, and data protection related contents are also included as required training courses for all employees, in order to continuously enhance and improve the information security awareness of employees.

- (2) The Company has complied with the specific management and prevention measures established. In 2025, there were no violations of information security-related laws and regulations, nor were there any complaints about customer and personal privacy violations or lost customer and personal data.

VII. Intellectual Property Management Plan and Implementation Report

Intellectual Property Management Plan and Implementation Report

In order to strengthen industry leadership position and promote innovation of display glass processing technology, the Company actively integrates R&D resources and properly utilizes intellectual property rights to enhance product innovation capability, safeguard technological R&D achievements, ensure freedom of market operations, and strengthen its own competitive advantages.

1、Patent

The Company procures commercial patent databases and, through internal training programs, develops R&D personnel's fundamental capabilities in patent search, analysis, and application strategy. It also conducts regular patent reviews in specific technology fields and for key competitors, and prepares patent maps to monitor technological trends and foster innovation.

Technology development is carried out by the R&D units. For technologies with promising future potential, external firms are engaged to conduct prior art searches, based on which patent application scope and strategies are formulated. The Company actively pursues multi-jurisdictional patent filings and portfolio development to obtain high-quality patents, thereby protecting its products and technologies. In addition, through a patent proposal incentive program, the Company continuously encourages employees to file patent applications.

2、Trademark and Copyright

In alignment with the Company's development and strategic planning, the status of trademark registrations is reviewed on a periodic basis. Employees of each department or designated units may submit applications for trademark registration based on actual usage needs.

When employees of the Company plan or design new trademarks, or commission external parties for such designs, they are required to observe confidentiality obligations or ensure that confidentiality clauses are stipulated by contract. In addition, when using trademarks, signs, or various copyrighted works, employees must conduct prior trademark searches or properly attribute third-party copyrights, and ensure such use falls within a reasonable scope, so as to avoid infringing upon the trademark or copyright rights of others.

3、Trade Secret

The Company places great importance on the protection and utilization of trade secrets. Employees are obligated to maintain the confidentiality of trade secrets and shall not disclose them during their employment or after leaving the Company. The units responsible for managing trade secrets are required to implement appropriate confidentiality measures and maintain such information under controlled management.

The Company also respects the trade secrets of others. When hiring employees or

engaging consultants, experts, or technical personnel, the Company reminds such individuals not to disclose the trade secrets of their former employers.

Execution Status

1、Report to the Board of Directors

The Company reported intellectual property-related matters to the Board of Directors on December 18, 2025, and implemented improvement measures in response to the directors' recommendations.

2、Execution Status in Recent Years

Year	Content
2017	The Company has established and announced its Intellectual Property Rights Management Regulations, which serve as the primary basis for internal intellectual property management.
2021	The Company has procured commercial patent search systems and regularly reviews patents in specific technology fields as well as those of competitors.
2022	For newly developed products, the Company files multi-jurisdictional patent applications to build a comprehensive patent portfolio.
2023	Patent maps in specific technology fields have been completed to support technology development and product innovation.
2024	The Company has conducted preliminary collection and analysis of patents in the semiconductor packaging technology field to understand the overall patent landscape. In addition, the patent proposal incentive program has been revised to introduce enhanced reward mechanisms, thereby encouraging R&D innovation and patent proposals.
2025	The Company continues to monitor patent and trademark applications and maintain its existing patent and trademark portfolio to sustain market competitiveness. It also continuously promotes awareness of intellectual property rights and trade secrets within the organization.

From 2021 to 2025, the Company continuously conducted intellectual property-related training programs, completing a total of 12 training sessions, with an aggregate of 574 training hours and a total of 231 participants. As of December 31, 2025, the Company's intellectual property portfolio and achievements are as follows:

Category/Year	2021 ago	2022	2023	2024	2025	total
Patents	95	5	2	1	1	104
Trademarks	24	7	2	0	1	34
total	119	12	4	0	2	138

VIII. Important contracts

Nature of contract	Contract party	Contract starting date	Main content	Restriction clause
Long-term loan	Taiwan Cooperative Bank	2023.12.26~2028.12.26	Land and plant guarantee loans	None
Long-term loan	Shanghai Commercial and Savings Bank	2021.10.08~2026.10.08	Medium term revolving fund loan	None
Long-term loan	Shanghai Commercial and Savings Bank	2022.06.06~2027.09.15	Medium term revolving fund loan	None
Long-term loan	Shanghai Commercial and Savings Bank	2022.10.12~2027.09.15	Mechanical equipment guarantee loan	None
Long-term loan	Shanghai Commercial and Savings Bank	2025.07.18~2028.04.30	Taiwan businessman's loans for investments upon return to Taiwan	None
Long-term loan	Bank of Panhsin	2024.04.08~2031.04.08	Land and plant guarantee loans	None
Long-term loan	Bank of Panhsin	2024.09.08~2031.04.08	Land and plant guarantee loans	None
Long-term loan	Bank of Panhsin	2025.03.31~2031.04.08	Land and plant guarantee loans	None
Long-term loan	Bank of Panhsin	2025.04.08~2031.04.08	Land and plant guarantee loans	None
Long-term loan	Sunny Bank	2020.07.14~2027.07.14	Land and plant guarantee loans	None
Lease contract	Innolux Corporation	2024.04.01~2025.12.31	Factory lease	The leased subject matter must not be lent, transferred or used by others in other ways in whole or in part.
Lease contract	Young Fast Optical (Vietnam) Inc.	2024.04.08~2025.08.31	Factory lease	The leased subject matter must not be lent, transferred or used by others in other ways in whole or in part.

Nature of contract	Contract party	Contract starting date	Main content	Restriction clause
Lease contract	SIANG BO METAL BUILDING MATERIALS CO., LTD.	2025.02.03~2025.08.05	Factory lease	The leased subject matter must not be lent, transferred or used by others in other ways in whole or in part.

Five. Financial Status and Operation Results Review

Analysis & Risk Matters

I. Financial position

(1) Consolidated financial statements

Unit: NT\$ thousand

Item	Year	2025	2024	Difference	
		Amount	Amount	Amount	%
Current assets		1,452,759	1,967,663	-514,904	-26.17%
Property, plant and equipment		1,436,850	1,276,742	160,108	12.54%
Intangible assets		3,660	2,723	937	34.41%
Other assets		1,990,023	1,429,206	560,817	39.24%
Total assets		4,883,292	4,676,334	206,958	4.43%
Current liabilities		988,394	1,428,011	-439,617	-30.79%
Long-term liabilities		1,338,151	1,286,473	51,678	4.02%
Total liabilities		2,326,545	2,714,484	-387,939	-14.29%
Share capital		2,262,336	1,862,336	400,000	21.48%
Capital surplus		811,200	436,690	374,510	85.76%
Retained earnings		-989,242	-821,325	-167,917	20.44%
Other equities		472,453	484,149	-11,696	-2.42%
Total shareholders' equity		2,556,747	1,961,850	594,897	30.32%
<p>A. Description of significant changes: (For those with a change of over 20% before and after, and the amount of change reached NT\$10 million)</p> <p>(A) Decrease in current assets: It was mainly due to the reinvestment in the Hai Duong plant in Vietnam and the land in Kaohsiung such that the cash was decreased by NT\$509 million.</p> <p>(B) Increase in other assets: It was mainly due to the reinvestment in the Hai Duong plant in Vietnam and the land in Kaohsiung such that the real property increased.</p> <p>(C) Decrease in current liabilities: It was mainly due to the repayment of NT\$533 million of short-term bank loans.</p> <p>(D) Increase in common share capital: It was mainly due to the cash capital increase in 2025 such that the capital increased by NT\$400 million.</p> <p>(E) Increase in capital surplus: It was mainly due to the share premium by NT\$800 million for cash capital increase in 2025.</p> <p>(F) Decrease in retained earnings (accumulated losses): mainly due to the cash capital increase in 2025 for the premium to offset the losses of NT\$437 million, and the operating losses of NT\$605 million in 2025.</p> <p>B. The impact of significant changes: None.</p>					

(2) Parent Company Only Financial Statements

Unit: NT\$ thousand

Item \ Year	2025	2024	Difference	
	Amount	Amount	Amount	%
Current assets	1,192,592	1,755,116	-562,524	-32.05%
Property, plant and equipment	1,225,324	1,261,283	-35,959	-2.85%
Intangible assets	3,338	2,273	1,065	46.85%
Other assets	2,349,096	1,492,187	856,909	57.43%
Total assets	4,770,350	4,510,859	259,491	5.75%
Current liabilities	875,452	1,312,876	-437,424	-33.32%
Long-term liabilities	1,338,151	1,236,133	102,018	8.25%
Total liabilities	2,213,603	2,549,009	-335,406	-13.16%
Share capital	2,262,336	1,862,336	400,000	21.48%
Capital surplus	811,200	436,690	374,510	85.76%
Retained earnings	989,242	-821,325	1,810,567	-220.44%
Other equities	472,453	484,149	-11,696	-2.42%
Total shareholders' equity	2,556,747	1,961,850	594,897	30.32%
<p>A. Description of significant changes: (For those with a change of over 20% before and after, and the amount of change reached NT\$10 million)</p> <p>(A) Decrease in current assets: It was mainly due to the reinvestment in the Hai Duong plant in Vietnam and the land in Kaohsiung such that the cash was decreased by NT\$509 million.</p> <p>(B) Increase in other assets: It was mainly due to the gain in long-term investments - real property of lands in Vietnam and Kaohsiung.</p> <p>(C) Decrease in current liabilities: It was mainly due to the repayment of NT\$533 million of short-term bank loans.</p> <p>(D) Increase in common share capital: It was mainly due to the cash capital increase in 2025 such that the capital increased by NT\$400 million.</p> <p>(E) Increase in capital surplus: It was mainly due to the share premium by NT\$800 million for cash capital increase in 2025.</p> <p>(F) Decrease in retained earnings (accumulated losses): mainly due to the cash capital increase in 2025 for the premium to offset the losses of NT\$437 million, and the operating losses of NT\$605 million in 2025.</p> <p>B. The impact of significant changes: None.</p>				

II. Financial performance

(1) Consolidated financial statements

Unit: NT\$ thousand

Item	Year	2025	2024	Increase (decrease)	
		Amount	Amount	Amount	%
Total operating income		2,295,993	2,168,543	127,450	5.88%
Minus: Sales returns and discounts		13,245	5,362	7,883	147.02%
Net 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		-240,391	24,462	-264,853	1,082.71%
Operating expenses		361,549	313,575	47,974	15.30%
Operating profit		-601,940	-289,113	-312,827	108.20%
Non-operating income and benefits		112,113	140,887	-28,774	-20.42%
Non-operating expenses and losses		-163,187	-90,479	-72,708	80.36%
Net profit before tax for continuing business departments		-653,014	-238,705	-414,309	173.57%
Minus: Income tax expense		-48,403	2,054	-50,457	-2,456.52%
Net profit after tax for continuing business departments		-604,611	-240,759	-363,852	151.13%
<p>A. Description of significant changes: (For those with a change of over 20% before and after, and the amount of change reached NT\$10 million)</p> <p>(A) Decrease in gross profit and profit: The decrease in demand for high value-added products and the increase in the cost of samples for customers in 2025 has led to a decrease in the utilization of the plant and an increase in costs.</p> <p>(B) Decrease in non-operating revenue: It was mainly due to the decrease of NT\$49 million in facility rental income and the gain of NT\$34 million from the appraisal of investment properties.</p> <p>(C) It was mainly due to the loss of NT\$37 million caused by a construction contract breach at the Hanoi factory in Vietnam.</p> <p>(D) The recognition of deferred income tax benefits in 2025 was mainly due to the high likelihood of the sale of investment properties after the balance sheet date, resulting in the recognition of a portion of deferred income tax assets based on anticipated future tax deductions.</p> <p>B. The impact of significant changes: None.</p>					

(2) Parent Company Only Financial Statements

Unit: NT\$ thousand

Item \ Year	2025	2024	Increase (decrease)	
	Amount	Amount	Amount	Amount
Total operating income	2,029,614	1,989,637	39,977	2.01%
Minus: Sales returns and discounts	13,455	5,352	8,103	151.40%
Net operating income	2,016,159	1,984,285	31,874	1.61%
Operating costs	2,244,250	1,962,422	281,828	14.36%
Gross profit	-228,091	21,863	-249,954	1,143.27%
Operating expenses	330,397	298,078	32,319	10.84%
Operating profit	-558,488	-276,215	-282,273	102.19%
Non-operating income and benefits	163,345	134,890	28,455	21.09%
Non-operating expenses and losses	-257,871	-97,380	-160,491	164.81%
Net profit before tax for continuing business departments	-653,014	-238,705	-414,309	173.57%
Minus: Income tax expense	-48,403	2,054	-50,457	-2,456.52%
Net profit after tax for continuing business departments	-604,611	-240,759	-363,852	151.13%
<p>A. Description of significant changes: (For those with a change of over 20% before and after, and the amount of change reached NT\$10 million)</p> <p>(A) Decrease in gross profit: The decrease in demand for high value-added products in 2025 has led to a decrease in the utilization rate of the plant and an increase in costs.</p> <p>(B) Increase in operating expenses: mainly due to the increase in the cost of sample development projects and related travel expenses.</p> <p>(C) Decrease in non-operating revenue: It was mainly due to the decrease of NT\$49 million in facility rental income and the gain of NT\$34 million from the appraisal of investment properties.</p> <p>(D) Increase in non-operating expenses: It was mainly due to higher initial setup costs for the Vietnam plant.</p> <p>(E) Decrease in income tax expense: The recognition of deferred income tax benefits in 2025 was mainly due to the high likelihood of the sale of investment properties after the balance sheet date, resulting in the recognition of a portion of deferred income tax assets based on anticipated future tax deductions.</p> <p>B. The impact of significant changes: None</p>				

(3) Expected sales volume and supporting basis, possible impact on the Company's future financial businesses, and response plans

The Company's products continue to focus on the automotive market and smart optoelectronics as key areas for expansion according to expected sales plans and global market demand. Apart from the automotive 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.

Although revenue in 2025 and up to the present day has exceeded expectations, the

US trade war has caused the customer demand to slow down, leading to a significant increase in inventory costs and delaying the mass production and delivery schedule for automotive glass. Furthermore, rising costs for building materials, combined with price pressure from competitors, and ongoing government housing policies have resulted in labor shortages and project delays, causing operations to fall short of projections.

It is expected smart vehicle product sales will indicate significant growth according to the customer orders, and after the production capacity of production lines of the Vietnam Plant increases in 2026. The revenue is also expected to grow after the increase of the production capacity. Smart photoelectric products will be continuously and stably supplied in 2026. Additionally, the Company is also actively pursuing orders for glass substrates used in AI server storage hard disk drives (HDDs) and fan-out panel-level packaging (FOPLP) substrates. For smart buildings, due to the low-price competition among the industry peers, revenue is expected to increase for outsourcing trade transactions, resulting in improved profit margins.

The Company has proactively addressed changes in global market demand and rising tariff costs by enhancing cost and expense controls and monetizing underutilized assets, in order to achieve positive net cash flow from operating activities.

III. Cash flows

(1) Analysis and explanation of cash flow changes in the most recent years

Unit: NT\$ thousand

Cash balance at beginning of period	Expected net cash flow from operating activities for the whole year	Annual cash inflow (outflow) from investment and financing activities	Cash surplus (deficit) amount	Remediation measures against expected cash flow deficit	
				Investment plans	Financial management plans
999,623	(414,724)	168,898	753,797	-	-

Analysis of cash flow change for the year:

A. Operating activities: Cash outflow totaled NT\$414,724 thousand due to increased costs from the Vietnam Plant expansion and new product testing in 2025.

B. Investment activities: In 2025, fixed assets and financial assets were acquired, resulting in a cash outflow of NT\$610,626 thousand from investment activities.

C. Financing activities: In 2025, the Company adjusted the financing structure, repaid corporate bonds payable, and executed cash capital increase with issuance of new shares; the cash inflow from financing activities was NT\$779,524 thousand.

(2) Improvement plan for insufficient liquidity: Executed cash capital increase with issuance of new shares.

(3) Cash liquidity analysis for the coming year

Unit: NT\$ thousand

Cash balance at beginning of period	Expected net cash flow from operating activities for the whole year	Annual cash inflow (outflow) from investment and financing activities	Cash surplus (deficit) amount	Remediation measures against expected cash flow deficit	
				Investment plans	Financial management plans
753,797	(754,416)	1,333,772	1,333,152	-	-

Analysis of cash flow change for the year:

A. Operating activities: Due to the cash collection of accounts receivable and the cash payment of accounts payable and salary, etc. in 2026, the whole-year net cash inflow from operating activities is NT\$754,416 thousand.

B. Investment activities: The increase in capital expenditures and disposal of real properties in 2026 have resulted in net cash outflows from investment activities, resulting in the whole-year net cash outflows amount to NT\$2,267,105 thousand.

C. Financing activities: Due to the repayment of bank loans and issuance of corporate bonds in 2026, the whole-year net cash outflow from financing activities is NT\$933,333 thousand.

IV. Impact of major capital expenditures on financial operations in the most recent year

To support Vietnam's production capacity expansion and new product development plans, capital expenditures for related plant facilities, machinery, and testing equipment totaled approximately NT\$345 million and NT\$357 million in 2025 and 2026, respectively. These expenditures were funded by internal resources and the issuance of corporate bonds; therefore, the material capital expenditure of the most recent year has no impact on the Company's financial position or operations.

V. Investee policies for the most recent years, main reasons for profits or losses, improvement plan and investment plan for the next year

(1) Investee policies for the most recent years, main reasons for profits or losses and improvement plan:

The Company established a subsidiary, Fast Achievement Global Ltd., in Cayman Islands and is 100% owned by the Company in 2007. Its investee, Brave Advance International Corp., did not participate in the cash capital increase in January 2019 such that the shareholding decreased from 100% to 25%, and its profit and loss were no longer included in the consolidated financial statements since 2019.

In addition, the Company established its subsidiary Golden Start Global Corp (where it held all shares) in Samoa in 2010. The subsidiary was wholly reinvested by Charmtex Global Corp., which reinvested in Ruizhida Optoelectronics (Chengdu) Co., Ltd.

In 2024, the Company established its wholly-owned subsidiary in Vietnam, G-TECH OPTOELECTRONICS (VIETNAM) CO., LTD. In 2025, it terminated the plant lease and acquired 100% equity of SD GLOBAL VIETNAM LIMITED LIABILITY COMPANY. Now, its own facility is used as the new production base in Vietnam.

The Company has established a wholly-owned subsidiary, G-TECH Tactical Technology Corporation, in 2025 to focus on new product development as part of its operational planning.

Unit: NT\$ thousand

Reinvestment companies	Shareholding ratio	Investment gains or losses recognized in 2025	Main cause of profit or loss	Improvement plan
Fast Achievement Global Ltd.	100%	-428	As a holding company, profit recognized as gain/loss on	Continuously supervise

Reinvestment companies	Shareholding ratio	Investment gains or losses recognized in 2025	Main cause of profit or loss	Improvement plan
			investments recognized for Brave	management to increase returns on investments
Brave Advance International Corp.	25%	-202	As a holding company, profit recognized as gain/loss on investments recognized for Hongda	Continuously supervise management to increase returns on investments
Hongda Photoelectric Glass (Dongguan) Co., Ltd.	25%	-1,268	It was mainly due to the insufficient economic growth in China, such that operating profit could not be made	Continuously supervise management to increase returns on investments
Golden Start Global Corp.	100%	-8,867	As a holding company, profit recognized as gain/loss on investments recognized for Charmtex	Continuously supervise management to increase returns on investments
Charmtex Global Corp.	100%	-8,867	As a holding company, profit recognized as gain/loss on investments recognized for Ruizhida Optoelectronics (Chengdu)	Continuously supervise management to increase returns on investments
Ruizhida Optoelectronics (Chengdu) Co., Ltd.	100%	-8,932	It was mainly due to the insufficient economic growth in China, such that operating profit could not be made	Continuously supervise management to increase returns on investments
G-TECH OPTOELECTRONICS (VIETNAM) CO., LTD	100%	-41,037	The loss mainly referred to construction loss caused by termination of facility lease	Termination of investment plan
SD GLOBAL VIETNAM LIMITED LTD	100%	-21,863	The loss was mainly due to costs associated with facility establishment and operation adjustment after the equity acquisition	Continuously supervise management to increase returns on investments
G-Tech Tactical Technology Corporation	100%	2	Newly established company, and profit mainly comes from interest income	Continuously supervision and management

(2) Investment plan for the next year:

The Company acquired 100% equity of SD GLOBAL VIETNAM LIMITED LIABILITY COMPANY in 2025 and established its own plant as a new production base for smart automotive products in Vietnam. Construction of the facility is scheduled to be completed in 2026, with approximately NT\$149 million of capital expenditure to be invested in equipment, etc. In addition, the Company plans to invest

approximately NT\$150 million in machineries and testing equipment for HDD product development in 2026.

VI. Analysis and evaluation of risks in the most recent years and as of the publication date of the annual report

(1) The effects that recent annual interest, exchange, fluctuation, and inflation rates have had on the profit and loss of the Company, as well as the future response measures:

A. Interest rate changes:

The Company's interest expenses for the first three quarters of 2024 and 2025 were NT\$50,465 thousand and NT\$35,028 thousand, respectively, accounting for (42.83)% and (34.44)% of the annual profit (loss) before tax, respectively. The Company has established a sound financial system and excellent credit rating. In order to meet the needs of business expansion, the Company has applied for bank loans to support its operations. The Company's financial units regularly evaluate the borrowing interest rates and maintain good relationships with banks to strive for preferable loan interest rates, in order to reduce interest expenses.

B. Exchange rate fluctuation:

The Company is export-oriented, so exchange rate fluctuation has significant impacts upon the Company's profits and losses. In response to risks of exchange rate fluctuation, the Company will adopt the following countermeasures:

(A) Forward forex hedging trade

Maintain close contact with major correspondent banks and monitor changes in the foreign exchange market at any time in order to fully grasp exchange rate trends, and appropriately adjust foreign currency positions based on the capital revenue and expenditure status. The relevant risk managers will pay close attention to the exchange rate market dynamics and implement forward forex hedging based on foreign currency exposure changes to reduce the exchange rate risks. Forward forex hedging shall be conducted according to the "Assets Acquisition or Disposal Handling Procedures".

(B) Natural hedging methods

Use the same currency type for supplier purchase payments and customer sales receipts as much as possible to achieve natural hedging and avoid the impact of exchange rate fluctuations.

(C) Provision of business (procurement) as basis for sales price quotes (procurement prices)

Comprehensively consider and evaluate future exchange rate trends and factors that may affect the exchange rates before a business or procurement unit makes external quotes, and provide appropriate and reasonable external quotes to prevent adverse effects on the Company's revenue and profit due to exchange rate fluctuations.

C. Inflation:

The Company is part of the manufacturing industry. In response to the production cost increase caused by raw material inflation, energy, and other production factors, the Company is also committed to energy conservation, consumption reduction, yield improvement, and other cost-reducing measures. In addition, the Company has established long-term strategic partnerships with raw material suppliers to reduce the impact that inflation has on the Company's profit and loss. In the future, the Company will continue to work on various cost reduction measures, pay attention to raw material price changes, and take corresponding measures at the appropriate time.

- (2) Policies for high-risk investments, highly leveraged investments, fund lending, endorsement, guarantee and derivative transactions, main reasons for profits or losses and future countermeasures:

The financial operations of the Company are conducted in a conservative and steady manner. The Company doesn't make high-risk or highly leveraged investments. So far, it only lends funds, offers endorsements or guarantees to or conducts financial derivative transactions with its subsidiaries. The Company has formulated the Operating Procedure for Fund Lending to Others, Operating Procedure for Endorsement and Guarantee, and Operating Procedure for Acquisition or Disposal of Assets. Upon prudent evaluation, it takes actions in accordance with the internal control procedures and pertinent rules of the competent authorities.

- (3) Future R&D plans and anticipated investments in R&D expenses:

A. Future R&D plans

- (A) Development of ultra-large-size 3D molding equipment.
- (B) Development of ultra-large-size 3D film coating equipment.
- (C) Development of 3D five-bending curved surface lamination equipment.
- (D) Development of film coating technology for 3D five-bending curved surface.

B. Expected expenses of R&D investments

To satisfy the demand for highly customized glass processing and to cope with the rapid change of the application market, the Company will focus on the research and innovation in the next year. For 2025, the expected investment in the R&D expenses is approximately NT\$14.2 million.

- (4) Changes in domestic and foreign important policies and laws upon financial businesses of the Company in the most recent years and countermeasures:

All routine operations of the Company are conducted in compliance with domestic and foreign important policies and laws, without material impacts on the Company. The Company will pay close attention to possible changes in important domestic and foreign policies and laws at all times, evaluate the possible impact on the Company's financial business, and take appropriate measures in advance.

- (5) Impacts of technology (including cyber security risks) and industry changes upon financial businesses of the Company and countermeasures:

The Company's information system architecture is established with the data backup mechanism according to its risk level, and the media backup files are transmitted to remote location for preservation and storage. Various simulation tests and emergency response drills for the server room are also implemented. In addition, to allow the information system to be recovered swiftly and successfully in case of occurrence of system damage, and to reduce possible loss and risk, irregular drills are performed to test the system restoration plan, and backup network direct line is also established along with information security protective measures of proper anti-virus software, security firewall setting and server room access control, in order to ensure normal operation and data security of the information system. Up to the printing date of the annual report, there was no technology change (including cyber security risk) or industry change that could cause impact on the finance and business of the Company. The Company will continuously pay close attention to observing and understanding market information. It will inject resources in advance to enhance its research and development. In addition, intensive cooperation will be conducted with upstream and downstream customers, to adjust production lines, product development and corporate resource injection from time to time according to market dynamics. Besides, the Company will properly implement related countermeasures, understand

market demand and seize opportunities for making profits.

The Company has formulated complete network and computer-related information security protection measures, but with constant changes in technologies and growing demands for cloud network services, the Company is more likely to face malicious network attacks from any external third-party collapsed systems. Apart from formulating specific measures for cyber security, it cooperates with manufacturers to perform irregular drills on vulnerability scanning, information security assessment and email social engineering, to prevent and reduce harms of similar attacks.

- (6) Impacts of corporate image change upon corporate crisis management and countermeasures:

The Company consistently adheres to the principle of ethical and professional management, performs social responsibilities, and improves quality and performance. It is committed to maintaining corporate image and complies with related laws and regulations. Up to the printing date of the annual report, no incident has ever negatively impacted the Company's image. In the future, the Company will continue to fulfill its corporate social responsibilities while maximizing the shareholders' rights and interests.

- (7) Expected benefits and possible risks of mergers and acquisitions and countermeasures:

At present, the Company has no plans for mergers and acquisitions.

- (8) Expected benefits and possible risks of factory expansion and countermeasures:

A. The Company plans to establish a new factory and to purchase machines and equipment in Vietnam based on the consideration of the cluster development of automotive industry supply chain and the relatively lower local production cost. Accordingly, the overall competitiveness of the Group can be increased and the necessary foundation for the planning of global market expansion in the U.S. and Europe can be established, in order to improve the overall business performance of the Group.

B. Possible risks and response measures: The new factory of the Vietnam subsidiary is a production site established to satisfy customer demands, and the main objective is to provide services timely and locally, in order to reduce the orders affected by the impact of the U.S.-China trade war. The greatest operating risk for the new Vietnam factory is expected to be the production capacity. Under the condition where the local infrastructure is not yet complete and mature, and in view of the government's promotion of the southward policy and the increase of investment transferred from the supply chain in China, cost may be increased due to shortage of power and labor. However, the Company has avoided the popular Southern Vietnam area for the investment, such that appropriate adjustment has been made to maintain the labor advantage. Accordingly, the impact of risks on the business operation is minimized.

- (9) Centralized risks of procurement or sales and countermeasures:

A. Purchase

The Company is a manufacturer specializing in the R&D, production, and sales of optical glass. Its main products are touch sensing glass, optical coating glass, thinned glass, cover glass, as well as glass trading. Glass substrate is the Company's main raw material. As the Company has adjusted its development strategy in recent years and gradually entered into new fields such as automotive, industrial control, and green building, the Company has also actively sought and established a second supplier mechanism in order to prevent excessive procurement concentration.

B. Sales

In recent years, the Company has implemented product and customer diversification by developing high-quality AR-coated products for medical displays, strategic alliances in the smart building market, and LED coated curtain glass in order to avoid sales concentration risks. No single customer sales accounted for over 30% following the consumer market demand changes and the strategic adjustment of the Group's development strategy. As such, the Company's sales concentration risk is still limited.

- (10) Impacts of substantial transfer or replacement of directors, supervisors or major shareholders holding more than 10% of shares or equity upon the Company, risks and countermeasures: None.
- (11) Impacts of changes in management rights upon the Company, risks and countermeasures: NA.
- (12) For the major finalized and pending major litigations, non-litigation or litigations for administrative disputes administrative disputes associated with the Company and its directors, supervisors, presidents, substantive owners or major shareholders holding over 10% of the Company's shares or affiliates of which the results may have major impacts on the shareholder equity or securities prices, the disputed facts, target amount, commencement date of litigation, main parties concerned and measures taken as of the publication date of the annual report shall be disclosed:
 - A. Finalized judgments or pending major litigations, non-litigations, or administrative disputes of the Company in the most recent years and as of the publication date of the annual report of which the results may have significant impacts on the shareholder equity or securities prices: None.
 - B. Finalized judgments or pending litigations, non-litigations, or administrative disputes associated with the Company's directors, supervisors, or major shareholders holding over 10% of the Company's shares in the last two years and as of the printing date of the annual report of which the results may have major impacts on the shareholders' rights or share prices: None.
 - C. Company's directors, supervisors, managerial officers and major shareholders with shareholding percentage above 10% and affiliated enterprises being subject to the conditions described in Article 157 of the Securities and Exchange Act in the most recent two years and up to the printing date of the annual report and the current handling status of the Company: None.
- (13) Other important risks and countermeasures:
 - A. High capital and technology intensive industry with large long-term capital needs
The optical glass cutting, edging, polishing, strengthening, thinning, coating, and molding processes require a large number of precision production equipment. Because multi-processes such as preheating, ion exchange, molding, and annealing are required for chemical strengthening, molding, etc., the process time is long, and large-scale mass production equipment and good utilization rates are required to achieve economic scale and meet the huge and fast niche market demand for consumer electronic products. The Company conducts long- and short-term financing with financial institutions in combination with future capital market financing planning in response to long- and short-term funding needs.
 - B. Smart building glass products are widely used, the market development time is long, and the results do not manifest easily
Smart color-changing glass will replace traditional glass and sun blinds in buildings and residences, especially for smart building indoor compartment

applications as well as high-end residential and commercial buildings. This product offers a wide range of functions such as penetration rate selection, fast on/off switching, energy-conserving anti-glare control, and offers more privacy and durability. However, building design and construction times are long, and the initial product efficiency does not manifest easily. The Company can combine the supply chain advantages with its strategic partners by forming strategic alliances to significantly shorten the product development period and enhance competitiveness.

- C. Light and thin is the trend for electronic products, and new touch panel technology has been adopted by the industry

New touch panel technology has been widely adopted by manufacturers. Compared to the GG (double glass) technology that was used extensively by the market, the chemically strengthened production capacity of the original touch-sensitive glass has been internalized and used for the currently popular 3D forming glass. The yield rate of the new technology is still an important production cost determination factor. In addition, the market for consumer electronics production capacity has gradually become saturated in recent years, and the capital investment and recovery benefits required for technological refinement have been evaluated. The Company will give priority to leveraging the outsourcing supplier capacity and strictly control the economies of scale effect. These efforts can also prevent idle production capacity loss caused by sudden socioeconomic problems, and strive to achieve the best profit for the Company.

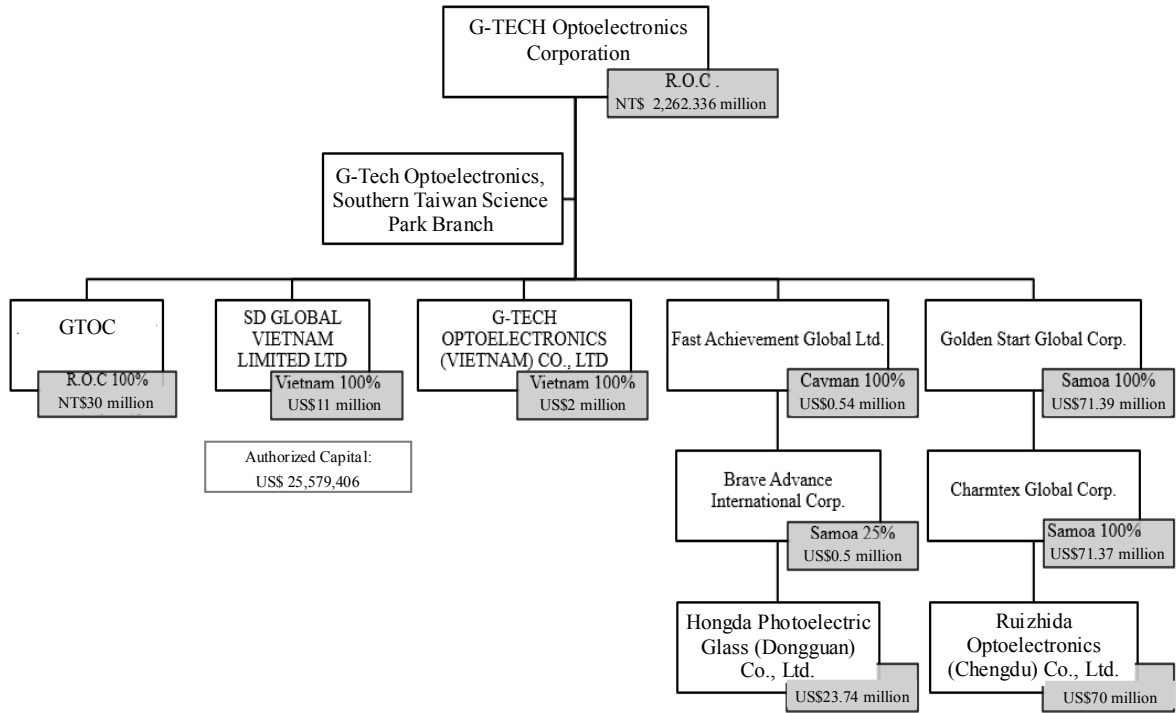
VII. Other significant matters: None.

Six. Special Record Items

I. Information related to affiliated enterprises

(1) Affiliated enterprises organizational chart (December 31, 2025)

Unit: NT\$10 thousand



(2) Basic data of the affiliates

Unit: NT\$ thousand

Enterprise name	Establishment date	Address	Paid-in capital	Main business items
Fast Achievement Global Ltd.	2007-12-26	Cayman	USD540	Holding
Brave Advance International Corp. (Note 1)	2007-12-26	Samoa	USD2,000	Holding
Hongda Photoelectric Glass (Dongguan) Co., Ltd. (Note 1)	2008-01-14	Dongguan, China	USD23,740	Manufacturing and sale of flat panel display materials
Golden Start Global Corp.	2010-05-14	Samoa	USD71,391	Holding
Charmtex Global Corp.	2010-05-14	Samoa	USD71,371	Holding
Ruizhida Optoelectronics (Chengdu) Co., Ltd.	2011-05-11	Chengdu, China	USD70,000	Manufacturing and sale of flat panel displays and materials
G-TECH OPTOELECTRONICS (VIETNAM) CO., LTD	2024.08.05	Vietnam	USD2,000	Manufacture and processing of touch control screen
SD GLOBAL VIETNAM LIMITED LTD	2014.05.12	Vietnam	USD25,579	Manufacture and processing of touch control screen
G-Tech Tactical Technology Corporation	2025.12.26	Taiwan	NTD30,000	Manufacturing of aircrafts and parts

Note 1: Brave Advance International Corp. completed a cash capital increase in January 2019. Since the consolidated company did not recognize the shareholding ratio and the chairperson of the board was re-elected, the shareholding ratio fell to 25% and the Company lost control over it. As such, the profit and loss of said company has ceased to be included in the consolidated financial statements since 2019, in accordance with the reporting guidelines of the International Accounting Standards. Reachlighting Optic Electronics is an investee 100% owned by Brave, and the consolidated company indirectly holds 25% of its shares.

- (3) Matters for be disclosed for those having controlling and subordinate relationship as presumed by the Company Act: Not applicable.
- (4) Industries covered by overall businesses of the affiliates and previous labor division:
 - A. The businesses of the Company include: Processing, manufacturing and sales related to protective panel glass.
 - B. Labor division for businesses of the affiliates: Hongda Photoelectric Glass (Dongguan) Co., Ltd. and Ruizhida Optoelectronics (Chengdu) Co., Ltd. are responsible for developing local businesses, constructing complete strongholds for manufacturing and selling, and provide after-sales services. G-TECH OPTOELECTRONICS (VIETNAM) CO., LTD and SD GLOBAL VIETNAM LIMITED LTD are smart vehicle touch screen manufacturing facilities. G-TECH Tactical Technology Corporation is planned to handle drone product processing, manufacturing and assembly, and its facility is currently under construction.

(5) Data on directors, supervisors and presidents of the affiliates

Unit: shares; %; December 31, 2025

Enterprise name	Title	Name or representative	Shareholding	
			Shares	Shareholding ratio
Fast Achievement Global Ltd.	Director	G-Tech Optoelectronics Corp. Representative: Chung, Chih-Ming	540,000	100%
Brave Advance International Corp.	Director	DE RONG INTERNATIONAL CO., LTD. Representative: Liu, Song	500,000	25%
Hongda Photoelectric Glass (Dongguan) Co., Ltd.	Chairman and President	Brave Advance International Corp. Representative: Liu, Song	23,740,000	25%
	Supervisor	Brave Advance International Corp. Representative: Lee, Shih-Hung		
Golden Start Global Corp.	Director	G-Tech Optoelectronics Corp. Representative: Chiu, Huo-Sheng	71,391,373	100%
Charmtex Global Corp.	Director	Golden Start Global Corp. Representative: Chiu, Huo-Sheng	71,371,373	100%
Ruizhida Optoelectronics (Chengdu) Co., Ltd.	Chairman and President	Charmtex Global Corp. Representative: Wang, Yao-Chang	70,000,000	100%
	Supervisor	Charmtex Global Corp. Representative: Wu, Tai-Chiu		
G-TECH OPTOELECTRONICS (VIETNAM) CO., LTD	Chairman and President	G-TECH Optoelectronics Corporation Representative: Chung, Yu-Hsin	2,000,000	100%
SD GLOBAL VIETNAM LIMITED LTD	Chairman and President	G-TECH Optoelectronics Corporation Representative: Hsu, Hsien-Yi	11,000,000	100%
G-Tech Tactical Technology Corporation	Chairman	G-TECH Optoelectronics Corporation Representative: Huang, Kun-Chien	3,000,000	100%

(6) Overview of the affiliates' operations

December 31, 2025; unit: NT\$ thousand

Enterprise name	Capital	Total assets	Total liabilities	Net value	Operating income	Operating profit	Current profit and loss (after tax)	Earnings per share (NT\$) (after tax)
Fast Achievement Global Ltd.	16,972	56,690	-	56,784	-	-241	-428	-
Brave Advance International Corp.	65,570	216,918	-	216,918	-	-25	-806	-
Hongda Photoelectric Glass (Dongguan) Co., Ltd.	746,148	71,183	-838	71,487	11,318	-7,589	-5,071	-
Golden Start Global Corp.	2,243,841	60,414	-	60,414	-	-	-8,867	-
Charmtex Global Corp.	2,243,202	60,414	-	60,414	-	-	-8,867	-
Ruizhida Optoelectronics (Chengdu) Co., Ltd.	2,200,100	152,455	100,604	51,851	257,564	-11,382	-8,932	-
G-TECH OPTOELECTRONICS (VIETNAM) CO., LTD	62,860	16,851	3,970	12,881	-	-9,222	-41,037	-
SD GLOBAL VIETNAM LIMITED LTD	803,961	396,572	95,168	301,404	73,581	-78,272	-28,604	
G-Tech Tactical Technology Corporation	30,000	30,002	0	30,002	0	0	2	

Note: The affiliated enterprises are foreign companies, and the relevant figures are listed in NTD converted on the reporting date.

(7) Affiliated enterprises consolidated business report, affiliated enterprises consolidated financial report, and affiliation report:

Please refer to the MOPS website→ Single Company→ Electronic Document Download→ Associate Three Forms Section:
https://mopsov.twse.com.tw/mops/web/t57sb01_q10

- II. Private securities placement status in the most recent year and up to the printing date of the annual report: None.
- III. Other matters requiring supplementary explanation: None.
- IV. Matters with material impacts upon the shareholder equity or securities price under Subparagraph 2 of Paragraph 3 of Article 36-3 of the Securities Exchange Act in the most recent year and as of the publication date of the annual report: None.