UPC Technology Corporation

Meeting Notice of
Annual General Shareholders' Meeting

(Summary Translation)

The 2026 Annual General Shareholders' Meeting (the "Meeting") of UPC Technology Corporation will be convened at 9:00 a.m., Tuesday, May 26, 2026 in 1F., No. 209, Sec.1, Nangang Rd., Nangang Dist., Taipei City, Taiwan, R.O.C. by means of hybrid shareholders' meeting.

1. The agenda for the Meeting is as follows:

   I. Report Items

   (1) 2025 Business Report
   (2) The Audit Committee's Review Report
   (3) Report on the Status of 2024 Cash Distribution from Capital Surplus
   (4) Report on the Proposed 2025 Cash Distribution from Capital Surplus

   II. Ratification Items

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

   (2) Adoption of the 2025 Loss Offsetting Proposal

   III. Questions and Motions

2. The Company intends to distribute NT$133,084,610 from the capital reserve to shareholders, at a rate of NT$0.1 per share in cash after the 2025 loss offsetting proposal is approved by the shareholders' meeting. If the number of outstanding shares change in the future, the Chairman is authorized to adjust the distribution rate based on the actual number of shares outstanding on the record date.

3. Shareholders may exercise their voting rights through the Platform of Taiwan Depository & Clearing Corporation (TDCC). (https://stockservices.tdcc.com.tw) during the period from April 26, 2026 to May 23, 2026.

Board of Directors

UPC Technology Corporation

Directions and matters need attention regarding this year's Annual General Shareholders' Meeting to be held with the assistance of video conferencing:

I. Shareholders who plan to attend the meeting virtually must sign up for it and register such attendance on the Taiwan Depository & Clearing Corporation (TDCC) Shareholder - e-Meeting Platform between April 26, 2026 to May 23, 2026 (or use a mobile device to scan the QR Code for TDCC e-Meeting Platform). For proxy solicitors, or proxy agent intends to take part in the meeting by video conferencing, please fill out the "Letter of Intent for Solicitors and Proxies Registering to Participate in the Shareholders' Meeting by means of Video Conference" and deliver it to the Company's agent for stock affairs -- Agency Department of CTBC Bank Co., Ltd. before 4 p.m. May 22, 2026. Online participants can start checking in 30 minutes prior to the shareholder meeting. Once shareholders complete the check-in process, they are deemed as having attended in person.

II. Shareholders who attend the shareholders' meetings virtually can exercise their voting rights between the commencement of the meeting and the end of the voting time announced by the chairman. Shareholders who cast late-arriving ballots after the end of the voting time will be deemed to have waived their voting rights. Shareholders are allowed to text questions; for each proposal, questions are limited to two; for each question, words are limited to 200 characters. Please visit the TDCC website for more information on the operating instructions of the TDCC e-Meeting Platform. (https://stockservices.tdcc.com.tw).

III. Please contact TDCC (+886-2- 2719-5805 ext. 288 or 188) if you have any questions about online participation, such as registration, check-in, connection methods, and platform operating matters. The Company will not be liable for any poor communications, broadcast lags, or any difficulties concerning watching a live stream, texting questions, and exercising voting rights if it is shareholders' internet connection or equipment that causes the problems. Shareholders who have concern about such issues are encouraged to use e-voting prior to the meeting or attend the meeting in person.

IV. On the date of the shareholders' meeting, if natural disasters, incidents, or other force majeure events hinder the operating of the e-Meeting Platform or prevent shareholders from successfully attending the meeting virtually for over 30 minutes, the Company will postpone or reconvene the meeting at 1 p.m., May 27, 2026, at the original meeting location.

V. Countermeasures for postponing or reconvening the meeting:

1. Shareholders who have not registered their online attendance at the affected meeting will not be allowed to attend the postponed or reconvened meeting.

2. In the event that the e-Meeting Platform fails or shareholders have difficulty attending virtually for over 30 minutes due to natural disasters, incidents, or other force majeure events, the Company should check the total shares of shareholders that have attended. If the total number of shares represented at the shareholder meeting after deduction of the number of shares represented by shareholders attending virtually still reaches the legal quorum for convening of the shareholders' meeting, the affected meeting will continue in session. The shares of shareholders, solicitors, or proxy agents who attend virtually will be counted towards the total number of shares represented by the shareholders attending the meeting. In addition, shareholders, solicitors, or proxy agents who attend virtually will be deemed to abstain from voting on all proposals on meeting agenda of that shareholder meeting. Please contact the Stock Administration Department of the Company (+886-2-2651-7889 ext.6320) or the Agency Department pf CTBC Bank Co., Ltd (+886-2-6636-5566) if you encounter the aforesaid situation.

3. If encountering the aforesaid problems, the chairman may adjourn the meeting at his discretion when the outcomes of all proposals have been announced and an extraordinary motion is not put forward.