Stock Code: 3356

GeoVision, Inc.

2026 Annual General Shareholders' Meeting

Handbook

Date ：May 29, 2026(Friday)

Location：East-Side Conference Room, Liberty Square Convention Center
2 F., No. 399, Ruiguang Rd., Neihu Dist., Taipei City 114675, Taiwan (R.O.C.)

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GeoVision, Inc.

2026 Annual General Shareholders' Meeting Agenda

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10. Meeting Adjourned

GeoVision, Inc.
2026 General Shareholders' Meeting Agenda

II. Meeting Agenda

Date and Time: May 29 2026 at10:00a.m. (Friday)

Location: 2 F., No. 399, Ruiguang Rd., Neihu Dist., Taipei City 114675, Taiwan (R.O.C.)
(East-Side Conference Room, Liberty Square Convention Center)

Chairman: Mr. George Tai

Meeting method: Physical Shareholders Meeting

1. Chairman Remarks
2. Reporting Matters:
   (1) 2025 Business Report.
   (2) Audit and Risk Committee's review of the 2025 annual final accounting books and statements.
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4. Matters for Discussion:
   (1) Discussion on cash capital reduction case.
   (2) Proposal for Issuance of Restricted Employee Shares for 2026.
   (3) Discussion on amendments to the Procedure "Articles of Incorporation".
   (4) Discussion on amendments to the Procedure "Rules for Election of Directors".
   (5) Discussion on amendments to the Procedure "Rules of Procedure for Shareholders' Meetings".
5. Election Matters:
   Proposal for full re-election of directors.
6. Other Proposals:
   Proposal on cancellation of restriction on non-compete of directors and representatives thereof.
7. Extemporary Motions
8. Meeting Adjourned

III. Reporting Matters

1. 2025 Business Report. Please Kindly Review.

   Explanation: Please refer to Page 13 of the Attachment 1 for the 2025 Business Report.

2. Audit and Risk Committee's review of the 2025 annual final accounting books and statements. Please Kindly Review.

   Explanation: Please refer to Page 16 of the Attachment 2 for the Audit and Risk Committee's review of the 2025 annual final accounting books and statements.

3. Report on 2025 employees' and directors' remuneration. Please Kindly Review.

   Explanation:

   (1) According to Article 235-1 of the Company Act and Article 23 of the Company's Articles of Incorporation, where the Company has annual profits, it shall appropriate no less than one 1% thereof as employee compensation, of which no less than 10% shall be allocated to salary adjustments or compensation for non-managerial (rank-and-file) employees. The Company may, based on the aforesaid profit amount and upon a resolution of the Board of Directors, appropriate no more than 1% thereof as directors' compensation.

   (2) The Company proposes to allocate employee compensation for Fiscal Year 2025 in the total amount of NT$5,501,108 (approximately 1.03% of profit before tax), of which NT$2,200,440 (approximately 40% of the total employee compensation) will be allocated to salary adjustments or compensation for non-managerial (rank-and-file) employees. Directors' compensation is proposed at NT$0.

   (3) There is no difference between the employee remuneration in 2025 and the estimated amount of expenses recognized in the account in 2025. All paid in cash.

4. Report on Directors' Compensation Paid in 2025.

   Explanation:

   (1)The Company's policies, systems, standards, and structure for the remuneration of directors and independent directors are established with reference to the duties performed, responsibilities undertaken, risks assumed, and time devoted. The relationship between these factors and the remuneration amounts is disclosed as follows:

   a.According to the Company's Remuneration Committee Charter, the compensation of directors shall refer to prevailing industry levels and consider the reasonableness of the correlation with individual performance, the Company's operational results, and future risk. The Board of Directors is authorized to determine the final amounts.

b.According to the Articles of Incorporation, directors' compensation shall not exceed 1% of annual profits.

c.As all independent directors serve as members of the Audit and Risk Committee, the Remuneration Committee, and the Corporate Governance and Sustainability Committee, and are responsible for participating in committee discussions and resolutions, their compensation may be higher than that of regular directors.

(2) Please refer to Page 17 of the Attachment 3 for the details of individual directors' compensation.

5. 2025 Distribution of Profits. Please Kindly Review.

Explanation:

(1)Please refer to the 2025 PROFIT DISTRIBUTION TABLE below.

GeoVision, Inc.
PROFIT DISTRIBUTION TABLE
Year 2025

（Unit: NTD $ ）

Items	Total
Beginning retained earnings	318,166,759
Add: Adjustments to retained earnings in 2025 (Pension actuarial report adjusts actuarial gains and losses - after-tax adjustments)	1,864,712
Add: net profit after tax	496,304,105
Less: 10% legal reserve	(49,816,882)
Distributable net profit	766,518,694
Distributable items:	
Dividend to shareholders-cash (NTD $3.5 per share)	(279,795,852)
Unappropriated retained earnings	486,722,842

Note 1: The odd amount of this cash dividend distribution less than NTD $1 will be transferred to the employee welfare committee of the company.

Note 2: The company gives priority to distributing the surplus in 2025.

(2)According to Article 25 of the Articles of Association. Authorize the board of directors to make a resolution to distribute all or part of dividends and bonuses or statutory surplus reserve and capital reserve, by way of cash and report to the shareholders meeting.

(3) Subsequent changes in the company's share capital. Such as restricting the rights of employees, new shares to achieve vested conditions, trust, recovery or other reasons. Or due to repurchase of the company's shares, transfer of treasury shares and cancellation, while affecting the number of shares outstanding, when the allotment of shares by shareholders and the rate of dividend payout have changed and need to be revised, it is

proposed to ask the shareholders meeting to authorize the board of directors to handle it with full authority.

IV. Acknowledged Matters

1. 2025 Business Report and Financial Statements. **proposed by the Board**

Explanation:

(1) The company has prepared individual financial statements and consolidated financial statements for the year 2025 of the Republic of China.

(2) Submit the financial statements and complete the review with PricewaterhouseCoopers Taiwan. Together with the business report, submit it to the audit and risk committee for review and completion, and submit the review report to the record.

(3) 2025 annual business report, accountant audit report and individual and consolidated financial statements. Please refer to Page 13 of the Attachment 1 and Page 18 of the Attachment 4 for the 2025 Business Report and Financial Statements.

Resolution:

V. Matters for Discussion

1. Discussion on cash capital reduction case. **proposed by the Board**

Explanation:

(1) Reason, necessity and rationality of cash capital reduction: In order to adjust the capital structure and increase the return on shareholders' equity, it is planned to conduct a cash capital reduction and return part of the share capital to shareholders.

(2) Amount of capital reduction: The company's current paid-in capital is NT$799,416,720 (the same below), and 79,941,672 ordinary shares have been issued, with a face value of NT$10 per share. It is planned to reduce capital by NT$1.5 in cash, and the number of shares expected to be sold is 11,991,250 shares. This is calculated based on the number of shares outstanding on the day of the board of directors on April 9, 2026, 79,941,672 shares. The capital reduction ratio is 15%.

(3) The source of funds for the cash capital reduction, and the impact of this cash capital reduction on the company's finances, normal business operations, and the stability of the capital structure: The funds required for this cash capital reduction are NTD$ 119,913 thousands. The company as of December 31, 2025 , cash and equivalent cash amounted to NTD$ 522,351 thousands. The cash was sufficient to cover the amount of capital reduction, so it would not affect the company's finances, normal business operations and capital structure stability.

(4) Cancellation of shares: Calculated individually based on the shares held by each shareholder recorded in the shareholder list on the base date of capital reduction and

exchange, it is expected that 850 shares will be exchanged for every thousand shares (i.e., 150 shares will be reduced for every thousand shares), and NTD$ 1,500 in cash will be refunded for every thousand shares, and the capital will be reduced. If the fractional shares are less than one share after the capital reduction, the shareholders can go to the company's stock agency to register the whole shares from five days before the date of capital reduction and exchange of stocks to the day before the book transfer is closed. If the pieces are still less than one share after the combination, For odd shares or those that have not been consolidated after the expiration date, the cash payment will be calculated based on the face value, up to NTD$ 1 (rounded down). The company's stocks are not physically issued, and all fractional shares less than one share are authorized to be purchased by the chairman at par with a designated person.

(5) Paid-in capital after capital reduction: NT$ 679,504,220.

(6) Whether the company has any plans to raise funds or allocate new shares for free in the year of the shareholders' meeting and the next year and whether it is necessary and reasonable: The company has no relevant plans in the year of the shareholders' meeting and the next year.

(7) Upon approval of this proposal by the shareholders' meeting and by the competent authority, the shareholders' meeting authorizes the Chairman of the Board to set the record date for the capital reduction and handle other related matters.

(8) Should there be any other related matters not yet addressed, or if required by the competent authority, or if other factors affect the number of outstanding shares resulting in the need to adjust the capital reduction ratio and the amount to be refunded per share, it is proposed that the shareholders' meeting authorize the Chairman of the Board to handle all related matters with full discretion

(9) Discussion of the above petition.

Resolution:

2. Proposal for Issuance of Restricted Employee Shares for 2026. **proposed by the Board**

Explanation:

(1) In accordance with Article 267 of the Company Act and the "Guidelines for Issuers on the Handling of Securities Offering and Issuance" issued by the Financial Supervisory Commission, the company plans to issue restricted employee shares for year 2026.

(2) The total amount and conditions for the issuance of restricted employee shares are as follows:

A.Total issuance amount: 600,000 common shares, with a par value of NT$10 per share. The issuance will occur within two years from the date the approval notice from the competent authority for the registration becomes effective, either in a single issuance or in multiple issuances.

B.Issuance conditions:

a.Issuance price: The shares will be issued free of charge, with an issuance price of NT$0 per share.

b.Eligibility conditions:

(1) Overall company performance:

Must meet one of the following two conditions:

1. The consolidated operating revenue must have increased by 10% compared to the previous year or by 5% compared to the average of the past three years.
2. The consolidated operating profit must have increased by 10% compared to the previous year or by 5% compared to the average of the past three years.

(2) Individual employee performance:

1. The individual performance evaluation must be at grade B or above.
2. The employee must not have violated the company's labor contract, employee code of conduct, trust agreement, corporate governance practices, integrity management guidelines, work rules, non-compete and confidentiality agreements, or any contractual agreements with the company.
3. If the employee remains employed from the time they receive the restricted employee rights new shares until the following schedule is fulfilled, the proportion of shares corresponding to the eligibility conditions to be achieved is as follows:

After completing 1 year of employment following the allocation: 60% of the allocated shares.

After completing 2 years of employment following the allocation: 40% of the allocated shares.

4. If the employee violates the labor contract or work rules after receiving the restricted employee rights new shares, the company has the right to reclaim the shares that have been allocated but have not yet met the eligibility conditions, without compensation, and proceed with their cancellation.
5. The above-mentioned number of shares will be calculated to the nearest whole number, rounding to the first decimal place without exception.

C.However, if the company is significantly affected by international or industry conditions, the performance indicators or eligibility ratios may be revised based on a proposal from the company's Compensation Committee, and such adjustments will be made after a resolution by the Board of Directors.

c.Type of shares to be issued: New common shares of the company.

d.Handling of employees who do not meet the eligibility conditions:

If an employee fails to meet the eligibility conditions, the company has the right to reclaim their shares without compensation and proceed with their cancellation.

(3) Employee eligibility conditions and allocation quantity:

A.The allocation of restricted employee rights new shares is limited to full-time, permanent employees of the company who are employed on the date of the grant.

B.The actual employees eligible for allocation and the number of shares they may receive will be determined based on factors such as years of service, job level, work performance, overall contribution, special achievements, and other managerial considerations. The final allocation will be approved by the Chairman and then submitted to the Board of Directors for resolution. However, if the allocated employees hold the position of director and/or manager, their allocation must first be approved by the Compensation Committee before being submitted to the Board of Directors. For employees who are not directors or managers, approval must first be obtained from the Audit and Risk Committee.

C.The maximum number of restricted employee rights new shares that a single employee may be allocated or subscribed to by the company will be handled in accordance with the relevant provisions of the offering guidelines.

(4) The necessary reason for this issuance of restricted employee rights new shares is to attract and retain the talent required by the company, as well as to motivate employees and enhance their loyalty, in order to jointly create value for the company and its shareholders.

(5) The possible capitalized amount, the dilution effect on the company's earnings per share, and other matters impacting shareholder equity are as follows:

The company will measure the fair value of the stock on the grant date (issuance date) and recognize the related expenses annually during the vesting period. Based on the closing price of the company's common stock at NT$48.85 on April 1, 2026 (the board meeting notice date), and considering actuarial assumptions, the estimated annual capitalized amounts for the years 2026, 2027, and 2028 are as follows: NT$5,960,880, NT$15,524,497, and NT$7,205,473, respectively. The annual dilution effect on earnings per share for the years 2026, 2027, and 2028 is estimated to be NT$0.077, NT$0.226, and NT$0.105, respectively. The dilution effect on the company's earnings per share is limited and is not expected to cause a significant impact on shareholder equity.

(6) The implementation details of the aforementioned content will be carried out in accordance with the company's "2026 employee restricted stock awards Issuance Guidelines." Please refer to Page 42 of the Attachment 5 to this handbook.

(7) Any other related matters regarding the issuance of restricted employee rights new shares that have not been addressed, and any future changes required due to legal

amendments or approval by the competent authority, will be proposed for the shareholders' meeting to authorize the Board of Directors to handle them with full discretion.

Resolution:

3.Discussion on amendments to the Procedure “Articles of Incorporation”.

proposed by the Board

Explanation:

(1) In response to the Company’s operational needs, certain provisions of the Articles of Incorporation are proposed to be amended. For a comparison of the provisions before and after the amendments, Please refer to Page 47 of the Attachment 6 to this handbook.

(2) Discussion of the above petition.

Resolution:

4.Discussion on amendments to the Procedure “Rules for Election of Directors”.

proposed by the Board

Explanation:

(1)To comply with relevant laws and regulations, and with reference to the sample procedures for director election, certain provisions of the Rules for the Election of Directors are proposed to be amended. For a comparison of the provisions before and after the amendments, Please refer to Page 49 of the Attachment 7 to this handbook.

(2) Discussion of the above petition.

Resolution:

5.Discussion on amendments to the Procedure “Rules of Procedure for Shareholders' Meetings”.

proposed by the Board

Explanation:

(1)To comply with amendments in laws and regulations, certain provisions of the Rules of Procedure for Shareholders’ Meetings are proposed to be amended.. For a comparison of the provisions before and after the amendments, Please refer to Page 51 of the Attachment 8 to this handbook.

(2) Discussion of the above petition.

Resolution:

VI. Election Matters

1. Proposal for full re-election of directors. **proposed by the Board**

Explanation:

(1) The current director of the company will expire on May 29, 2026, re-election will be carried out at this year's ordinary shareholders meeting according to law, The term of office of all directors shall end in accordance with the law until the completion of the election at the general meeting of shareholders.

(2) According to Article 14 and Article 14-1 of the company's articles of association, seven directors to be elected (including three independent directors), the election of all directors adopts the candidate nomination system.

(3) The list of director candidates has been reviewed and approved by the company's board of directors on April 9, 2026, relevant information Please refer to Page 53 of the Attachment 9 to this handbook.

(4) Newly appointed directors for a three-year term, from May 29, 2026 to May 28, 2029.

(5) Please follow the company's director election method for election.

Voting Results:

VII. Other Proposals

1.Proposal on cancellation of restriction on non-compete of directors and representatives thereof.

proposed by the Board

Explanation:

(1) Pursuant to Article 209 of the Company Law, "A director's conduct for himself or others falls within the company's business scope, responding to the shareholder meeting to explain the important content of its behavior, and obtain its permission"

(2) Cooperate with the company's comprehensive re-election of directors (including independent directors), Submitted to the 2026 Annual General Shareholders' Meeting, without prejudice to the interests of the company, agree to the competition behavior of the company's new directors (including independent directors) and their representatives. Directors (including independent directors) competition content. Please refer to Page 54 of the Attachment 10 to this handbook.

Resolution:

VIII. Extemporary Motions

IX. Meeting Adjourned

Attachment 1

2025 Business Report.

Dear shareholders:

The biggest global trade shock in 2025 occurred in April when U.S. President Trump announced reciprocal tariffs. Tariffs on major Asian production countries were raised, putting exporters to the U.S. under significant cost pressure. In response, our company reviewed supply chains, diversified production, and mobilized resources to maintain stability. Despite global economic uncertainties, demand for AI and cloud markets remains strong, with applications expanding across sectors. Although network camera growth slowed, AI adoption and mature cloud environments boosted demand for AI and cloud-based monitoring products.

In 2025, our consolidated revenue was **NT$1.018 billion**, a 15% decline from last year. Gross profit totaled **NT$510 million**, with a gross margin of 50%, up 2 percentage points. Operating income was **NT$37.987 million**, with an operating margin of 4%. Non-operating income and expenses totaled **NT$490 million**, down **NT$76.856 million** from last year. Pre-tax net income was **NT$530 million**, and net income attributable to parent company shareholders was **NT$496 million**, down 20.6% from 2024, with a net margin of 49%. Earnings per share (EPS) were **NT$6.21**, and return on equity (ROE) was 20.5%. The following provides a summary of 2025 performance and an overview of the 2026 business plan.

As the first listed company in Taiwan's security surveillance industry to develop smart monitoring software on a PC platform and build its own brand, our company has entered its 29th year. We have continuously adapted to evolving technology and market demands. From PC boards to integrated systems, video servers to network cameras, smart video to AI software, and central to cloud monitoring, we have maintained our commitment to excellence and built scalable cloud and network surveillance systems.

Research and Development

GeoVision Inc. leverages AI-based image processing as its core technology, applying it across network surveillance cameras, video monitoring systems, access-control products, cloud surveillance solutions, and central management software. Integrated with remotely controlled IoT devices, the company actively explores opportunities to upgrade traditional security service workflows while maintaining balance in the security labor market.

The R&D team comprises the Divisions of Software Development, Strategic Product Integration, Industrial Intelligence Development, Access Control, Product Technology Integration, and Product Support. In 2025, R&D expenses totaled NT$130 million, representing 13% of revenue, an increase of NT$2.63 million from the previous year. As of December 2025, the company employed 148 staff, including 93 in R&D.

2026 R&D Plan continues from 2025 initiatives:

1. Surveillance Software: Development of central monitoring station V20.1, video management system software GV-VMS V20.1, central management software V4.3.1.0, and mobile client software

V3.6.0.0. AI software development includes the first-generation AI large language model server, GV-AI AGX Server V1.0.

2. AI Image Processing Cameras: Launch of new AI ISP series cameras.

3. IP Cameras, NVRs, and DVRs: Introduction of multiple new IP camera models including EBD, Dome, BL, Panoramic series, as well as NVR systems. Access-control products will feature new facial recognition devices such as GV-Mini FR V2.

4. Cloud Surveillance Software and Hardware: Continuation of cloud solutions including GV-Cloud VMS V1.7, cloud access control V1.6, cloud video analytics V1.0, and cloud PoE solution V1.0.

Business Plan Overview

For 2026, GeoVision Inc. will adjust business and production strategies to address global geopolitical changes, U.S. tariffs, supply chain shifts, and sustainability responsibilities, aiming to reduce operational risks. Production and procurement will follow planned schedules based on historical orders and expected growth.

To mitigate tariff impacts, the company will maintain U.S. inventory, diversify production and markets, establish a Canadian warehouse, and adjust product and software pricing to improve margins. Flexibility will be retained to adapt strategies according to policy changes.

R&D will continue advancing AI and cloud-based security solutions and collaborating with key market partners, while strengthening talent development and succession planning to maintain agile operations.

GeoVision Inc remains committed to sustainability. We have issued two consecutive Sustainability Reports aligned with GRI standards, engaged in SDG-related social initiatives, and conducted ISO 14064-1 GHG inventories for headquarters and overseas subsidiaries. In 2025, we also participated in "Earth Hour" to promote environmental awareness among employees.

Future Development Strategy and Business Environment

GeoVision Inc will continue expanding markets through global distributors and system integrators, aiming for deeper collaboration with local security channel partners. Key growth areas include AI, cloud-based control centers, smart access control, and integrated security solutions.

External competition remains challenging due to economic, regulatory, and geopolitical factors. U.S. reciprocal tariffs continue to pose risks for exporters, including those in Taiwan, despite the Supreme Court ruling on IEEPA. Rising shipping costs and inflation from regional conflicts will also affect the 2026 operating environment.

Looking ahead, 2026 could present either risks or opportunities, depending on governments' and companies' ability to seize advantages. GeoVision Inc will focus on strengthening brand value, delivering innovative solutions, and investing in R&D to enhance core business. Selective external investments will generate additional income, aiming for growth in both revenue and profit compared to the previous year.

We sincerely thank our shareholders, partners, customers, and employees for their long-term support.

GeoVision Inc remains committed to meeting challenges and advancing sustainable business practices.

Yours Sincerely,

Chairman: George Tai　　General Manager: Y.C. Wang　　Assiatant General Manager: James Lee

Attachment 2

GeoVision, Inc.

Audit and Risk Committee's review of the 2025 annual final accounting books and statements.

The board of directors submitted the company's 2025 annual business report, financial statements, and profit distribution proposals, among which the financial statements were audited by PricewaterhouseCoopers Taiwan and an audit report was issued. The above-mentioned business report, financial statement and profit distribution statement have been checked by the audit and risk committee, and there is no discrepancy. The report has been prepared in accordance with the relevant provisions of the Securities and Exchange Act and the Company Act. Please kindly review.

GeoVision, Inc.

Audit Committee Convener：Chen, Yu-Bing

Date ：March 11, 2026

Attachment 3

Directors' Remuneration

December 31, 2025 / NT$ Thousands

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation(C)		Allowances (D)				Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company		All companies in the consolidated financial statements		The company	All companies in the consolidated financial statements	
																Cash	Stock	Cash	Stock			
Chairman	George Tai	240	240	0	0	0	0	0	0	240 0.05%	240 0.05%	2,477	2,477	0	0	0	0	0	0	2,717 0.55%	2,717 0.55%	
Director	CHIAN JIN MANAGEMENT CONSULTING CO., LTD. Y.C. Wang	240	240	0	0	0	0	0	0	240 0.05%	240 0.05%	2,727	2,727	108	108	1,072	0	1,072	0	4,147 0.84%	4,147 0.84%	
Director	ZHEN YUAN TECHNOLOGY CO., LTD James Lee	240	240	0	0	0	0	0	0	240 0.05%	240 0.05%	1,472	1,472	79	79	313	0	313	0	2,104 0.42%	2,104 0.42%	
Director	ZHI CAI TECHNOLOGY CORPORATION Shelly Chen	240	240	0	0	0	0	0	0	240 0.05%	240 0.05%	1,377	1,377	76	76	0	0	0	0	1,693 0.34%	1,693 0.34%	None
Independent Director	Yu-Bing, Chen	300	300	0	0	0	0	0	0	300 0.06%	300 0.06%	0	0	0	0	0	0	0	0	300 0.06%	300 0.06%	
Independent Director	Yi –Hsien, Chi	300	300	0	0	0	0	0	0	300 0.06%	300 0.06%	0	0	0	0	0	0	0	0	300 0.06%	300 0.06%	
Independent Director	Shou-Shan, Chen	300	300	0	0	0	0	0	0	300 0.06%	300 0.06%	0	0	0	0	0	0	0	0	300 0.06%	300 0.06%	

Attachment 4

Financial Statements.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of GEOVISION INC.

Opinion

We have audited the accompanying parent company only financial statements of GEOVISION Inc. ("the Company"), which comprise the parent company only balance sheets as of December 31, 2025, and 2024, the parent company only statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as at December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and generally accepted auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the parent company only financial statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Company's 2025 parent company only financial statements. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Company's 2025 parent company only financial statements are stated as follows:

Assessment of allowance for inventory valuation losses

Description

Please refer to Note 4(11) and 4(12) for the description of inventory valuation accounting policy, Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) and 6(6) for details of inventory. As of December 31, 2025, the Company's inventory and allowance for inventory valuation losses amounted to NT$135,489 thousand and NT$43,281 thousand, respectively. As of December 31, 2025, the Company's inventory and allowance for inventory valuation losses amounted to NT$450,193 thousand and NT$132,923 thousand.

The Company is engaged in manufacturing and selling digital surveillance systems. Due to the rapidly changing technology and stiff competition in the industry, and the cost of key components comprise a major part of the manufacturing cost, there is a higher risk of incurring inventory valuation loss or having obsolete inventory. The Company's inventories are measured at the lower of cost and net realizable value. The item by item approach is used in identifying the lower of cost and net realizable value which is used as basis in recognizing provision for loss on valuation of inventories that are over a certain age, obsolete or damaged. Given that the Company's inventory is significant, the items are voluminous and the evaluation of inventories is subject to management's judgement, we consider the estimation of the allowance for inventory valuation loss a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Discussed with management to determine whether the provision policy and procedure of allowance for inventory valuation loss is consistently applied for the comparative periods in the financial statements.
2. Obtained an understanding on the warehouse management processes, reviewed the annual physical inventory count plan and participated in the annual inventory count in order to evaluate the effectiveness of procedures used by the management to identify and control obsolete inventories.
3. Verified the accuracy of inventory aging report and selected samples in last transaction date before the balance sheet date in order to calculate the accuracy of inventory aging interval.

Existence of revenue

Description

Please refer to Note 4(25) for accounting policy on revenue recognition. The Company has two types of sales customers: distributors and retail. Because the Company has a large number of customers located in various locations, there is a higher risk of existence of sales customers and high probability of uncollectible accounts. Therefore, we consider the existence of sales customers a key audit matter

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Evaluated the internal controls over customers' credit check which were designed and performed by management, and reviewed the related credit evaluation documents of customers to determine whether these were properly approved.
2. Selected samples and checked the consistency of transaction details against supporting documents for high-growth customers.
3. Sent out accounts receivable confirmations to major customers, verified the confirmation replies against company records and investigated differences, if any.

Other matter- Reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method of the Company, which were audited by other auditors.

For the year ended December 31, 2025 and 2024, the balances of these investments accounted for under the equity method (Part of the credit balance is accounted to NT$16,204 thousand and NT$4,991 thousand in other non-current liabilities) in the Company's financial statements amounted to NT$ 34,269 thousand and NT$ 30,884 thousand, constituting 1.26 % and 1.15 % of the Company's total assets. For the years ended December 31, 2025 and 2024, other comprehensive income loss of these investments accounted for under the equity method and associates included in the Company's financial statements amounted to profit or (loss) NT$ 3,475 thousand and NT$ 3,179 thousand, constituting 0.71 % and 0.49% of the Company's total other comprehensive income profit or loss.

Responsibilities of management and those charged with governance for the parent company only financial statements

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

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

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

Auditors' responsibilities for the audit of the parent company only financial statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the generally accepted auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial

statements. We are responsible for the direction, supervision and performance of the Company audit.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Jen-Chieh Wu and Jie-Ru Hsu.

For and on behalf of PricewaterhouseCoopers, Taiwan

March 11, 2026

The accompanying parent company only financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying parent company only financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

GEOVISION INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 522,351	19	$ 729,205	27
1110	Financial assets at fair value through profit or loss - current	6(2) and 8	1,395,695	52	1,144,109	43
1136	Financial assets at amortized cost - current	6(3) and 8	11,195	-	11,548	-
1170	Accounts receivable, net	6(4)	585	-	4,427	-
1180	Accounts receivable - related parties, net	7	284,906	11	348,065	13
1200	Other receivables		80,467	3	3,538	-
1210	Other receivables - related parties	7	57,228	2	46,718	2
130X	Inventories	6(5)	92,208	3	101,947	4
1470	Other current assets		3,178	-	3,361	-
11XX	**Current Assets**		2,447,813	90	2,392,918	89
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	363	-	2,202	-
1550	Investments accounted for under the equity method	6(6)	119,138	4	141,678	5
1600	Property, plant and equipment	6(7)	542	-	404	-
1755	Right-of-use assets	6(8)	39,135	2	59,212	2
1780	Intangible assets		275	-	404	-
1840	Deferred income tax assets	6(22)	90,743	3	86,526	3
1900	Other non-current assets- other	6(11)	13,986	1	11,787	1
15XX	**Non-current assets**		264,182	10	302,213	11
1XXX	**Total assets**		$ 2,711,995	100	$ 2,695,131	100

(Continued)

GEOVISION INC.
PARENT COMPANY ONLY BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(9)	$ -	-	$ 95,000	3
2120	Financial liabilities at fair value – non-current	6(2)	-	-	204	-
2170	Accounts payable		75,863	3	89,896	3
2200	Other payables	6(10)	45,915	2	98,467	4
2230	Current income tax liabilities		26,053	1	7,678	-
2280	Lease liabilities - current		16,089	-	16,869	1
2300	Other current liabilities	6(16)	21,144	1	17,186	1
21XX	**Current Liabilities**		185,064	7	325,300	12
	Non-current liabilities					
2570	Deferred income tax liabilities	6(22)	2,885	-	6,632	-
2580	Lease liabilities - non-current		24,901	1	43,825	2
2600	Other non-current liabilities	6(6)	16,204	-	4,991	-
25XX	**Non-current liabilities**		43,990	1	55,448	2
2XXX	**Total Liabilities**		229,054	8	380,748	14
	Equity attributable to owners of parent					
	Share capital					
3110	Common stock	6(12)	799,417	30	799,417	30
	Capital surplus	6(13)				
3200	Capital surplus		225,409	8	225,409	8
	Retained earnings	6(14)				
3310	Legal reserve		639,017	24	576,210	21
3320	Special reserve		-	-	10,890	-
3350	Unappropriated retained earnings		816,336	30	689,851	26
	Other equity interest					
3400	Other equity interest	6(15)	2,762	-	12,606	1
3XXX	**Total equity**		2,482,941	92	2,314,383	86
	Significant Subsequent Events	11				
3X2X	**Total liabilities and equity**		$ 2,711,995	100	$ 2,695,131	100

GEOVISION INC.
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	6(16) and 7	$ 610,447	100	$ 642,200	100
5000	Operating Cost	6(5) and (20)	(316,565)	(52)	(362,092)	(57)
5900	Gross profit		293,882	48	280,108	43
5910	Unrealized profit on sale	7	(339,475)	(56)	(326,272)	(51)
5920	Realized profit on sales	7	326,272	54	441,842	69
5950	Realized gross profit		280,679	46	395,678	61
	Operating expenses	6(20) and 7				
6100	Selling expenses		(61,272)	(10)	(69,403)	(11)
6200	General & administrative expenses		(46,737)	(8)	(50,550)	(8)
6300	Research and development expenses		(123,622)	(20)	(124,132)	(19)
6450	Expected credit impairment (loss) gain		-	-	-	-
6000	Total operating expenses		(231,631)	(38)	(244,085)	(38)
6900	Operating profit		49,048	8	151,593	23
	Non-operating income and expenses					
7100	Interest income	6(17) and 7	53,013	9	38,414	6
7010	Other income	6(18) and 7	22,741	4	20,099	3
7020	Other gains and losses	6(19)	423,849	69	532,818	83
7050	Financial costs		(2,046)	(1)	(3,797)	(1)
7070	Share of profit of associates and joint ventures accounted for using equity method		(13,706)	(2)	(54,064)	(8)
7000	Non-operating revenue and expenses		483,851	79	533,470	83
7900	**Profit before income tax**		532,899	87	685,063	106
7950	Income tax expense	6(22)	(36,595)	(6)	(59,867)	(9)
8200	**Profit for the period**		$ 496,304	81	$ 625,196	97
	Other comprehensive income (loss)					
	Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Gain (losses) on re-measurement of defined benefit plans	6(11)	$ 2,331	-	$ 3,596	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(22)	(466)	-	(719)	-
8310	Components of other comprehensive income (loss) that will not be reclassified to profit or loss		1,865	-	2,877	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(15)	(9,781)	(1)	23,274	4
8380	Other comprehensive income of subsidiaries, affiliated and joint ventures that using the equity method – will be reclassified to profit or loss	6(15)	(63)	-	222	-
8360	Components of other comprehensive loss that will be reclassified to profit or loss		(9,844)	(1)	23,496	4
8300	**Total other comprehensive profit (net)**		($ 7,979)	(1)	$ 26,373	4
8500	**Total comprehensive income for the period**		$ 488,325	80	$ 651,569	101
	Earnings per share	6(23)				
9750	Basic		$ 6.21		7.20	
9850	Diluted		$ 6.20		7.18	

GEOVISION INC.
PARENT COMPANY ONLY STATEMENTS OF
CHANGES IN EQUITY YEARS ENDED DECEMBER
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Note	Common Stock	Capital surplus	Retained earnings: Legal reserve	Retained earnings: Special reserve	Retained earnings: Unappropriated retained earning	Exchange differences on transaction of foreign financial statement	Total equity
Year 2024								
Balance at January 1, 2024		$ 898,221	$ 225,409	$ 547,570	$ 10,781	$ 351,011	($ 10,890)	$ 2,022,102
Profit for the year		-	-	-	-	625,196	-	625,196
Other comprehensive loss	6(15)	-	-	-	-	2,877	23,496	26,373
Total comprehensive income (loss)		-	-	-	-	628,073	23,496	651,569
Appropriation and distribution of retained earnings in 2023:	6(14)							
Legal reserve appropriated		-	-	28,640		(28,640)	-	-
Special reserve appropriated		-	-	-	109	(109)	-	-
Cash dividends		-	-	-	-	(260,484)	-	(260,484)
Capital reduction	6(12)	(98,804)	-	-	-	-	-	(98,804)
Balance at December 31, 2024		$ 799,417	$ 225,409	$ 576,210	$ 10,890	$ 689,851	$ 12,606	$ 2,314,383
Year 2025								
Balance at January 1, 2025		$ 799,417	$ 225,409	$ 576,210	$ 10,890	$ 689,851	$ 12,606	$ 2,314,383
Profit for the year		-	-	-	-	496,304	-	496,304
Other comprehensive loss	6(15)	-	-	-	-	1,865	(9,844)	(7,979)
Total comprehensive income (loss)		-	-	-	-	498,169	(9,844)	488,325
Appropriation and distribution of retained earnings in 2024:	6(14)							
Legal reserve appropriated		-	-	62,807		(62,807)	-	-
Special reserve appropriated		-	-	-	(10,890)	10,890	-	-
Cash dividends		-	-	-	-	(319,767)	-	(319,767)
Balance at December 31, 2025		$ 799,417	$ 225,409	$ 639,017	$ -	$ 816,336	$ 2,762	$ 2,482,941

The accompanying notes are an integral part of these parent company only financial statements.

GEOVISION INC.
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	Year ended December 31 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax			
Adjustments		$ 532,899	$ 685,063
Adjustments to reconcile profit (loss)			
Depreciation	6(20)	17,261	19,545
Amortization	6(20)	445	338
Net loss on financial assets at fair value through profit or loss	6(19)	(436,396)	(448,419)
Interest expense		2,046	3,797
Interest income	6(17)	(53,013)	(38,414)
Dividend income	6(18)	(19,604)	(15,853)
Loss on investments accounted for using equity method		13,706	54,065
Unrealized gain from inter-affiliate accounts		13,203	(115,570)
Loss (gain) on Lease Modification	6(8)(19)	(130)	-
Changes in operating assets and liabilities:			
Changes in operating assets:			
Financial assets or liabilities at fair value through profit or loss		-	100
Accounts receivable		3,842	(1,947)
Accounts receivable - related parties		63,159	145,404)
Other receivables		(86,528)	3,561
Inventories		9,739	19,967
Other current assets		183	(381)
Defined benefit asset, net		(104)	(37)
Changes in operating liabilities			
Accounts payable		(14,033)	35,748
Other payables		(51,007)	46,827
Other current liabilities		3,958	(597)
Cash (outflow) inflow generated from operations		(374)	353,197
Interest received		52,102	39,194
Interest paid		(2,528)	(3,445)
Income tax paid		(26,650)	(87,379)
Net cash flows (used in) from operating activities		22,550	301,567

(Continued)

GEOVISION INC.

PARENT COMPANY ONLY STATEMENTS OF

CASH FLOWSYEARS ENDED DECEMBER 31,

2025 AND 2024

(Expressed in thousands of New Taiwan dollars)

	Notes	Year ended December 31 2025	2024
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		(1,031,129)	(92,639)
Disposal of financial assets at fair value through profit or loss		1,217,574	74,439
Acquisition of financial assets at amortization cost - current		(11,195)	(11,548)
Decreasing of financial assets at amortization cost - current		11,548	10,757
Acquisition of investments accounted using equity method	6(6)	(3,000)	-
The invested company reduces its capital and returns the share capital		-	10,200
Acquisition of property, plant and equipment		(286)	(173)
Disposal of property, plant and equipment		(316)	(175)
Decrease (increase) on refundable deposits		236	281
Dividend received		19,604	15,853
Net cash flows from (used in) investing activities		203,036	6,995
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase (decrease) in short-term loans		(95,000)	-
Repayment of lease principal		(17,673)	(19,399)
Cash dividend paid	6(14)	(319,767)	(260,484)
Capital reduction payments to shareholders		-	(98,804)
Net cash flows from (used in) financing activities		(432,440)	(378,687)
Net increase (decrease) in cash and cash equivalents		(206,854)	(70,125)
Cash and cash equivalents at beginning of the year		729,205	799,330
Cash and cash equivalents at end of the year		$ 522,351	$ 729,205

The accompanying notes are an integral part of these parent company only financial statements

GEOVISION INC. AND SUBSIDIARIES

Declaration of Consolidated financial statements of Affiliated Enterprises

For the year ended December 31, 2025, pursuant to "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated financial statements of Affiliated Enterprises," the entities that are required to be included in the consolidated financial statements of affiliates, are the same as the entities required to be included in the consolidated financial statements of parent and subsidiary companies under International Financial Reporting Standard 10. Additionally, if relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies, it shall not be required to prepare separate consolidated financial statements of affiliates.

Hereby declare,

GEOVISION Inc.
Tai, Kuang-Cheng
March 11, 2026

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholders of GEOVISION INC.

Opinion

We have audited the accompanying consolidated financial statements of GEOVISION Inc. and subsidiaries ("the Group") as of December 31, 2025, and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission.

Basis for opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and generally accepted auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Group's 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

Key audit matters for the Group's 2025 consolidated financial statements are stated as follows:

Assessment of allowance for inventory valuation losses

Description

Please refer to Note 4(12) for the description of accounting policy, Note 5(2) for accounting estimates and assumption uncertainty in relation to inventory valuation, and Note 6(5) for details of inventory. As of December 31, 2025, the Group's inventory and allowance for inventory valuation losses amounted to NT$450,193 thousand and NT$132,923 thousand, respectively.

The Group is engaged in manufacturing and selling digital surveillance systems. Due to the rapidly changing technology and stiff competition in the industry, and the cost of key components comprise a major part of the manufacturing cost, there is a higher risk of incurring inventory valuation loss or having obsolete inventory. The Group's inventories are measured at the lower of cost and net realizable value. The item by item approach is used in identifying the lower of cost and net realizable value which is used as basis in recognizing provision for loss on valuation of inventories that are over a certain age, obsolete or damaged. Given that the Group's inventory is significant, the items are voluminous and the evaluation of inventories is subject to management's judgement, we consider the estimation of the allowance for inventory valuation loss a key audit matter.

How our audit addressed the matter

We performed the following audit procedures on the above key audit matter:

1. Discussed with management to determine whether the provision policy and procedure of allowance for inventory valuation loss is consistently applied for the comparative periods in the financial statements.
2. Obtained an understanding on the warehouse management processes, reviewed the annual physical inventory count plan and participated in the annual inventory count in order to evaluate the effectiveness of procedures used by the management to identify and control obsolete inventories.
3. Verified the accuracy of inventory aging report and selected samples in last transaction date before the balance sheet date in order to calculate the accuracy of inventory aging interval.

Existence of revenue

Description

Please refer to Note 4(26) for accounting policy on revenue recognition. The Group has two types of sales customers: distributors and retail. Because the Group has a large number of customers located in various locations, there is a higher risk of existence of sales customers and high probability of uncollectible accounts. Therefore, we consider the existence of sales customers a key audit matter

How our audit addressed the matter

We performed the following audit procedures in respect of the above key audit matter:

1. Evaluated the internal controls over customers' credit check which were designed and performed by management, and reviewed the related credit evaluation documents of customers to determine whether these were properly approved.
2. Selected samples and checked the consistency of transaction details against supporting documents for high-growth customers.
3. Sent out accounts receivable confirmations to major customers, verified the confirmation replies against company records and investigated differences, if any.

Other matter- Reference to the audits of other auditors

We did not audit the financial statements of certain investments accounted for under the equity method of the Group, which were audited by other auditors.

For the years ended December 31, 2025 and 2024, the assets (including investment using equity method) in the Group's financial statements amounted to NT$ 173,587 thousand and NT$ 152,754 thousand, constituting 6.29 % and 5.53 % of the Group's total assets. For the years ended December 31, 2025 and 2024, the operating revenue amounted to NT$ 190,007 thousand and NT$ 209,364 thousand, constituting 18.65% and 17.48% of the Group's consolidated operating revenue.

Other matter – Parent company only financial reports

We have audited and expressed an unqualified opinion on the parent company only financial statements of 'GeoVision Inc., in other matter paragraph as at and for the years ended December 31, 2025 and 2024.

Responsibilities of management and those charged with governance for the consolidated financial statements

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

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

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

Auditors' responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the generally accepted auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or

business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Jen-Chieh Wu

Chieh-Ju Hsu

For and on behalf of PricewaterhouseCoopers, Taiwan
March 11, 2026

The accompanying consolidated financial statements are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles generally accepted in countries and jurisdictions other than the Republic of China. The standards, procedures and practices in the Republic of China governing the audit of such financial statements may differ from those generally accepted in countries and jurisdictions other than the Republic of China. Accordingly, the accompanying consolidated financial statements and independent auditors' report are not intended for use by those who are not informed about the accounting principles or auditing standards generally accepted in the Republic of China, and their applications in practice.

GEOVISION INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Assets	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current assets					
1100	Cash and cash equivalents	6(1)	$ 601,632	22	$ 822,093	30
1110	Financial assets at fair value through profit or loss - current	6(2) and 8	1,395,695	51	1,144,109	41
1136	Financial assets at amortized cost - current	6(3) and 8	11,195	-	11,548	-
1170	Accounts receivable, net	6(4) and 7	114,265	4	150,859	6
130X	Inventories	6(5)	317,270	11	362,069	13
1470	Other current assets		102,736	4	26,638	1
11XX	**Current Assets**		2,542,793	92	2,517,316	91
	Non-current assets					
1510	Financial assets at fair value through profit or loss - non-current	6(2)	363	-	2,202	-
1550	Investments accounted for under the equity method	6(6)	8,358	-	9,101	-
1600	Property, plant and equipment		1,666	-	648	-
1755	Right-of-use assets	6(7)	58,714	2	95,852	4
1780	Intangible assets		738	-	975	-
1840	Deferred income tax assets	6(22)	126,254	5	117,177	4
1900	Other non-current assets	6(10)	19,948	1	17,750	1
15XX	**Non-current assets**		216,041	8	243,705	9
1XXX	**Total assets**		$ 2,758,834	100	$ 2,761,021	100

(Continued)

The accompanying notes are an integral part of these parent company only financial statements.

GEOVISION INC. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Liabilities and Equity	Notes	December 31, 2025 AMOUNT	%	December 31, 2024 AMOUNT	%
	Current liabilities					
2100	Short-term borrowings	6(8)	$ -	-	$ 95,000	4
2120	Financial liabilities at fair value – current	6(2)	-	-	204	-
2170	Accounts payable		87,856	3	88,559	3
2200	Other payables	6(9)	53,483	2	109,598	3
2230	Current income tax liabilities		32,915	2	7,716	-
2280	Lease liabilities - current		32,773	1	35,113	1
2300	Other current liabilities - other	6(16)	26,491	1	25,877	1
21XX	**Current Liabilities**		233,518	9	362,067	13
	Non-current liabilities					
2570	Deferred income tax liabilities	6(22)	2,885	-	6,632	-
2580	Lease liabilities - non-current		29,023	1	64,260	3
25XX	**Non-current liabilities**		31,908	1	70,892	3
2XXX	**Total Liabilities**		265,426	10	432,959	16
	Equity attributable to owners of parent					
	Share capital	6(11)				
3110	Common stock		799,417	29	799,417	29
	Capital surplus					
3200	Capital surplus	6(12)	225,409	8	225,409	8
	Retained earnings	6(13)				
3310	Legal reserve		639,017	23	576,210	21
3320	Special reserve		-	-	10,890	-
3350	Unappropriated retained earnings		816,336	30	689,851	25
	Other equity interest					
3400	Other equity interest	6(14)	2,762	-	12,606	1
31XX	**Equity attributable to owners of parent**		2,482,941	90	2,314,383	84
36XX	**Non-controlling interests**	6(15)	10,467	-	13,679	-
3XXX	**Total equity**		2,493,408	90	2,328,062	84
3X2X	**Total liabilities and equity**		$ 2,758,834	100	$ 2,761,021	100

The accompanying notes are an integral part of these parent company only financial statements.

GEOVISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
4000	Operating revenue	6(16) and 7	$ 1,018,695	100	$ 1,197,847	100
5000	Operating Cost	6(5)(20)	(506,751)	(50)	(625,828)	(52)
5900	Gross profit		511,944	50	572,019	48
	Operating expenses	6(20)				
6100	Selling expenses		(234,944)	(23)	(226,839)	(19)
6200	General & administrative expenses		(104,229)	(10)	(97,782)	(8)
6300	Research and development expenses		(134,491)	(13)	(134,228)	(11)
6450	Gain on reversal of expected credit losses	12(2)	(293)	-	-	-
6000	Total operating expenses		(473,957)	(46)	(458,849)	(38)
6900	Operating profit		37,987	4	113,170	10
	Non-operating income and expenses					
7100	Interest income	6(17)	48,279	5	22,433	2
7010	Other income	6(18)	22,592	2	22,078	2
7020	Other gains and losses	6(19)	425,524	42	530,791	44
7050	Financial costs		(3,275)	(1)	(5,369)	(1)
7060	Share of profit of associates and joint ventures accounted for using equity method	6(6)	(1,951)	-	(1,908)	-
7000	Non-operating revenue and expenses		491,169	48	568,025	47
7900	**Profit before income tax**		529,156	52	681,195	57
7950	Income tax expense	6(22)	(35,176)	(3)	(52,415)	(4)
8200	**Profit for the period**		$ 493,980	49	$ 628,780	53

(Continued)

The accompanying notes are an integral part of these parent company only financial statements.

GEOVISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars, except for earnings per share)

	Items	Notes	2025 AMOUNT	2025 %	2024 AMOUNT	2024 %
	Other comprehensive income (loss) Components of other comprehensive income (loss) that will not be reclassified to profit or loss					
8311	Gain (losses) on re-measurement of defined benefit plans	6(10)	$ 2,311	-	$ 3,596	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	6(22)	(466)	-	(719)	-
8310	Total of non-reclassified to income (loss)		1,865	-	2,877	-
	Components of other comprehensive income (loss) that will be reclassified to profit or loss					
8361	Financial statements translation differences of foreign operations	6(14)(15)	(9,928)	(1)	23,453	2
8370	Other comprehensive income of subsidiaries, affiliated and joint ventures that using the equity method – will be reclassified to profit or loss	6(6)(14)	(63)	-	222	-
8360	Components of other comprehensive loss that will be reclassified to profit or loss		(9,991)	(1)	23,675	2
8300	**Total other comprehensive profit (net)**		($ 8,126)	(1)	$ 26,552	2
8500	**Total comprehensive income for the period**		$ 485,854	48	$ 655,332	55
	Profit, attributable to:					
8610	Owners of the parent		$ 496,304	49	$ 625,196	53
8620	Non-controlling interest		(2,324)	-	3,584	-
			$ 493,980	49	$ 628,780	53
	Comprehensive profit (loss), attributable to:					
8710	Owners of the parent		$ 488,325	48	$ 651,569	55
8720	Non-controlling interest		(2,471)	-	3,763	-
			$ 485,854	48	$ 655,332	55
	Earnings per share	6(23)				
9750	Basic		$ 6.21		7.20	
	Diluted earnings per share					
9850	Diluted		$ 6.20		7.18	

The accompanying notes are an integral part of these parent company only financial statements.

GEOVISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

		Equity attributable to owners of the parent								
				Retained Earnings						
	Note	Common Stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earning	Exchange differences on transaction of foreign financial statement	Total	Non-controlling interest	Total equity
Year 2024										
Balance at January 1, 2024		$ 898,221	$ 225,409	$ 547,570	$ 10,781	$ 351,011	($ 10,890)	$ 2,022,102	$ 21,549	$ 2,043,651
Profit for the year		-	-	-	-	625,196	-	625,196	3,584	628,780
Other comprehensive income (loss)	6(14)(15)	-	-	-	-	2,877	23,496	26,373	179	26,552
Total comprehensive income (loss)		-	-	-	-	628,073	23,496	651,569	3,763	655,332
Appropriation and distribution of retained earnings in 2023:	6(13)									
Legal reserve appropriated		-	-	28,640	-	(28,640)	-	-	-	-
Reversal of special reserve		-	-	-	109	(109)	-	-	-	-
Cash dividends		-	-	-	-	(260,484)	-	(260,484)	-	(260,484)
Cash capital reduction		(98,804)	-	-	-	-	-	(98,804)		(98,804)
Decrease on non-controlling interest	6(15)	-	-	-	-	-	-	-	(11,633)	(11,633)
Balance at December 31, 2024		$ 799,417	$ 225,409	$ 576,210	$ 10,890	$ 689,851	$ 12,606	$ 2,314,383	$ 13,679	$ 2,328,062
Year 2025										
Balance at January 1, 2025		$ 799,417	$ 225,409	$ 576,210	$ 10,890	$ 689,851	$ 12,606	$ 2,314,383	$ 13,679	$ 2,328,062
Profit for the year		-	-	-	-	496,304	-	496,304	(2,324)	493,980
Other comprehensive income (loss)	6(14)(15)	-	-	-	-	1,865	(9,844)	(7,979)	(147)	(8,126)
Total comprehensive income (loss)		-	-	-	-	498,169	(9,844)	488,325	(2,471)	485,854
Appropriation and distribution of retained earnings in 2024:	6(13)									
Legal reserve appropriated		-	-	62,807	-	(62,807)	-	-	-	-
Special reserve appropriated		-	-	-	(10,890)	10,890	-	-	-	-
Cash dividends		-	-	-	-	(319,767)	-	(319,767)	-	(319,767)
Decrease on non-controlling interest	6(15)	-	-	-	-	-	-	-	(741)	(741)
Balance at December 31, 2025		$ 799,417	$ 225,409	$ 639,017	$ -	$ 816,336	$ 2,762	$ 2,482,941	$ 10,467	$ 2,493,408

The accompanying notes are an integral part of these parent company only financial statements.

GEOVISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		$ 529,156	$ 681,195
Adjustments			
Adjustments to reconcile profit (loss)			
Depreciation	6(20)	37,990	39,769
Amortization	6(20)	530	440
Net gain from financial assets and liabilities measured at fair value through profit or loss	6(19)	(436,396)	(488,419)
Interest expense		3,275	5,369
Interest income	6(17)	(48,279)	(22,433)
Dividend income	6(18)	(19,604)	(15,853)
Loss(gain) on investments accounted for using equity method	6(6)	1,951	1,908
Loss on disposal of property, plant and equipment	6(19)	8	-
Expected credit loss	12(2)	293	-
Profit from lease modification	6(7)(19)	(130)	-
Changes in operating assets and liabilities:			
Changes in operating assets:			
Financial assets or liabilities at fair value through profit or loss		-	100
Accounts receivable		37,107	(11,348)
Accounts receivable - related parties		612	942
Inventories		44,799	132,471
Other current assets		(75,967)	(3,636)
Defined benefit asset, net		-	37
Changes in operating liabilities			
Accounts payable		(703)	31,618
Other payables		(55,632)	50,126
Other current liabilities		2,905	(4,011)
Cash inflow generated from operations		21,915	398,275
Interest received		48,148	23,213
Interest paid		(3,758)	(5,017)
Income tax paid		(22,801)	(92,720)
Net cash flows from operating activities		43,504	323,751

(Continued)

GEOVISION INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024
(Expressed in thousands of New Taiwan dollars)

	Notes	Years ended December 31 2025	2024
CASH FLOWS FROM INVESTMENT ACTIVITIES			
Acquisition of financial assets at fair value through profit or loss		($ 1,031,129)	($ 92,639)
Disposal of financial assets at fair value through profit or loss		1,217,574	74,439
Acquisition of financial assets at amortization cost - current		(44,177)	(45,252)
Decreasing of financial assets at amortization cost - current		44,530	44,461
Acquisition of investment using equity method	6(6)	(3,000)	-
Acquisition of property, plant and equipment		(1,245)	(195)
Acquisition of intangible assets		(316)	(175)
Increase(decrease) on refundable deposits		35	463
Dividend received		19,604	15,853
Net cash flows (used in) from investing activities		201,876	(3,045)
CASH FLOWS FROM FINANCING ACTIVITIES			
Decrease in short-term loans		(95,000)	(95,000)
Increasing of short-term debts		-	95,000
Repayment of lease principal		(40,249)	(41,715)
Cash dividend paid	6(13)	(319,767)	(260,484)
Cash dividends paid to non-controlling interests	6(15)	(741)	(1,833)
Change in non-controlling interest	6(15)	-	(9,800)
Cash capital reduction	6(11)	-	(98,804)
Net cash flows used in financing activities		(455,757)	(412,636)
Effect of exchange rate changes on cash and cash equivalents		(10,084)	12,350
Net (decrease) increase in cash and cash equivalents		(220,461)	(79,580)
Cash and cash equivalents at beginning of the year		822,093	901,673
Cash and cash equivalents at end of the year		$ 601,632	$ 822,093

The accompanying notes are an integral part of these consolidated financial statements

Attachment 5

GeoVision, Inc.

2026 Employee Restricted Stock Issuance Plan

Article 1 Purpose

GeoVision Inc. (the "Company") adopts this 2026 Employee Restricted Stock Issuance Plan (the "Plan") pursuant to Article 267 of the Company Act and the Regulations Governing the Offering and Issuance of Securities by Issuers (the "Regulations"), for the purpose of attracting and retaining key talents, incentivizing employees, enhancing employee engagement, and aligning employees' interests with those of the Company and its shareholders.

Article 2 Filing and Issuance Period

The Company may file for the issuance of restricted shares in one or more tranches within one (1) year from the date of the shareholders' resolution. The shares shall be issued, in one or more tranches, within two years from the effective date of the approval notice issued by the Financial Supervisory Commission (the "Competent Authority"). The actual issuance date(s) shall be determined by the Chairman as authorized by the Board of Directors.

Article 3 Eligibility and Allocation

Eligible recipients shall be limited to full-time regular employees of the Company who are employed as of the grant date.

The actual recipients and the number of shares to be granted shall be determined by the Chairman, taking into account factors such as years of service, job grade, performance evaluation, overall contribution, special achievements, and other relevant management considerations, and shall be submitted to the Board of Directors for approval:

(1) Recipients who are directors and/or managerial officers must first be approved by the Remuneration Committee and then submitted to the Board of Directors for resolution.

(2) Recipients who are not directors or managerial officers must first be approved by the Audit and Risk Committee and then submitted to the Board of Directors for resolution.

The aggregate number of restricted shares granted to any single employee, together with the number of shares subscribable under employee stock options granted pursuant to Article 56-1, Paragraph 1 of the Regulations, shall not exceed 0.3% of the total issued shares of the Company. In addition, when combined with employee stock options granted pursuant to Article 56, Paragraph 1 of the Regulations, the total shall not exceed 1% of the Company's total issued shares.

Where special approval is obtained from the central competent authority, such limits shall not apply. If the Competent Authority amends the relevant regulations, such amended regulations shall prevail.

Article 4 Total Issuance

The total amount of restricted shares to be issued under this Plan is expected to be NT$6,000,000, with a par value of NT$10 per share, representing 600,000 common shares.

Article 5 Issuance Terms and Conditions

Issue Price: The shares shall be issued free of charge at NT$0 per share.

Type of Shares: Newly issued common shares of the Company.

Vesting Conditions:

(1) Company Performance Criteria (one of the following must be met):

Consolidated operating revenue increases by at least 10% year-over-year, or by at least 5% compared to the average of the preceding three years; or

Consolidated operating profit increases by at least 10% year-over-year, or by at least 5% compared to the average of the preceding three years.

(2) Individual Performance Criteria:

Performance rating of Grade B or above; and

No material violation of the Company's employment agreement, code of conduct, trust agreement, corporate governance best practice principles, integrity management policies, work rules, non-compete or confidentiality obligations, or any agreement with the Company.

(3) Vesting Schedule (subject to continued employment):

60% of the granted shares shall vest upon completion of one year of service from the grant date;

40% of the granted shares shall vest upon completion of two years of service from the grant date.

(4) In the event of any violation of the employment agreement or work rules, the Company shall have the right to repurchase, without consideration, any unvested shares and cancel such shares.

(5) Fractional shares shall be rounded up to the nearest whole share.

(6) In the event of significant impact on the Company due to international or industry conditions, the performance criteria or vesting ratios may be adjusted upon proposal by the Remuneration Committee and approval by the Board of Directors.

Article 6 Restrictions Prior to Vesting

Prior to vesting, the restricted shares may not be sold, transferred, pledged, gifted, or otherwise disposed of, nor may the employee request the Company to repurchase such shares, except in the case of inheritance.

Shareholder rights, including attendance at shareholders' meetings, proposals, speaking rights, voting rights, and other related rights, shall be exercised in accordance with the trust custody agreement.

Prior to vesting, the restricted shares shall not be entitled to dividends, bonuses, rights from capital increase or reduction, capitalization of earnings, offset of losses, or distribution of capital surplus. Other shareholder rights shall be identical to those of the Company's issued common shares.

Article 7 Treatment of Unvested Shares

Any restricted shares repurchased by the Company without consideration shall be cancelled.

Article 8 Handling of Changes in Employment Status

Separation from Employment (including resignation, retirement, severance, or termination):

Any unvested shares shall be deemed forfeited as of the effective date of separation, and the Company shall repurchase such shares without consideration and cancel them.

Unpaid Leave:

Rights shall be reinstated upon reinstatement to active service, and vesting shall be calculated on a pro-rata basis according to the number of days actually employed during the relevant year.

Death (non-occupational):

Any unvested shares shall be deemed forfeited as of the date of death, and the Company shall repurchase and cancel such shares.

Occupational Injury:

(1) In the event of disability preventing continued employment, vesting shall be calculated on a pro-rata basis according to the number of days employed during the relevant year.

(2) In the event of death, the heirs may claim vested shares calculated on a pro-rata basis according to the number of days employed during the relevant year.

Transfer:

(1) For transfers assigned by the Company due to operational needs, the Chairman may determine the vesting ratio and timing within the original vesting schedule.

(2) For voluntary transfers, any unvested shares shall be repurchased and cancelled by the Company without consideration.

Article 9 Taxation

All taxes arising from the shares granted under this Plan shall be handled in accordance with the applicable tax laws and regulations of the Republic of China.

Article 10 Confidentiality and Restrictive Covenants

Employees who receive restricted shares under this Plan shall comply with the Company’s compensation confidentiality policies and shall not disclose or inquire about others’ grants. Any material violation may result in the repurchase and cancellation of unvested shares.

Any material breach of the employment agreement or Company policies shall result in the repurchase and cancellation of unvested shares.

Article 11 Implementation

The list of eligible employees, execution procedures, required documentation, and detailed timelines shall be separately notified by the Company.

Article 12 Miscellaneous

This Plan shall become effective upon approval by a meeting of the Board of Directors attended by at least two-thirds (2/3) of all directors and with the consent of a majority of the directors present, and upon approval by the Competent Authority. Any amendment prior to issuance shall follow the same procedure.

If revisions are required by the Competent Authority during the review process, the Chairman is authorized to amend the Plan, subject to subsequent ratification by the Board of Directors.

The restricted shares issued under this Plan shall be placed under trust custody. Prior to vesting, employees may not request the return of such shares from the trustee. The Company or its designated representative shall act on behalf of all participating employees in all matters relating to the trust, including negotiation, execution, amendment, extension, and termination of the trust agreement, as well as instructions regarding the management and disposition of trust assets.

Any matters not addressed herein shall be handled in accordance with applicable laws and regulations, as determined by the Board of Directors or its authorized representatives.

Attachment 6

GeoVision, Inc.

Comparison table of amendments to the Articles of Incorporation

Article number	Original article	Amended article	Note
Article 21	The Company may, upon resolution of the Board of Directors, appoint one Chief Executive Officer to take overall responsibility for the operations and decision-making of the Company and all of its affiliated enterprises. The Company shall appoint one President and may appoint several Vice Presidents, Associate Vice Presidents, and Managers. The appointment, dismissal, and remuneration of such managerial officers shall be handled in accordance with Article 29 of the Company Act. The President may concurrently serve as the Chief Operating Officer and may also hold the position of Director. The President shall follow the policies established by the Board of Directors under the leadership of the Chairman, be responsible for the overall business operations and management within the scope of assigned authority and responsibilities, and report to the Board of Directors. The Chief Executive Officer may, by written authorization, delegate to managerial officers the authority to manage Company affairs and execute documents within the scope of their respective duties.	The Company may, upon resolution of the Board of Directors, appoint one Chief Executive Officer to take overall responsibility for the operations and decision-making of the Company and all of its affiliated enterprises. The Company may appoint one President and may appoint several Vice Presidents, Associate Vice Presidents, and Managers. The appointment, dismissal, and remuneration of such managerial officers shall be handled in accordance with Article 29 of the Company Act. The Chief Executive Officer may, by written authorization, delegate to managerial officers the authority to manage Company affairs and execute documents within the scope of their respective duties.	Adjustment to managerial officer provisions based on the Company's operational needs.
Article 11	The company acquires or disposes of its right-to-use assets or membership card intangible assets and the transaction amount reaches 20% of the company's paid-in capital or NT$300 million or more, Except for transactions with domestic government agencies, An accountant should be contacted to express an opinion on the rationality of the transaction price before the fact occurs, Accountants should also follow the Auditing Standards Bulletin No. 20 issued by the Accounting Research and Development Foundation.	The company acquires or disposes of its right-to-use assets or membership card intangible assets and the transaction amount reaches 20% of the company's paid-in capital or NT$300 million or more, Except for transactions with domestic government agencies, An accountant should be contacted to express an opinion on the rationality of the transaction price before the fact occurs.	In order to clarify the procedures and responsibilities that external experts should follow, In addition to the relevant operational matters that should be handled when undertaking and executing cases in accordance with the current, And should follow the self-regulatory norms of the trade associations to which it belongs, Delete the relevant text that accountants should follow the Auditing Standards Bulletin.

Article number	Original article	Amended article	Note
	The Articles of Incorporation was established on January 23 1998. The first revision was on December 28 1998. The second revision was on March 30 1999. The third revision was on July 3 2000. The fourth revision was on August 13 2001. The fifth revision was on June 3 2002. The sixth revision was on June 13 2003. The seventh revision was on December 30 2003. The eighth revision was on May 31 2004. The ninth revision was on February 25 2005. The tenth revision was on June 14 2006. The eleventh revision was on June 13 2007. The twelfth revision was on June 13 2008. The thirteenth revision was on June 10 2009. The fourteenth revision was on June 14 2010. The fifteenth revision was on June 14 2012. The sixteenth revision was on June 10 2013. The seventeenth revision was on June 11 2015. The eighteenth revision was on June 14 2016. The nineteenth revision was on June 8 2017. The twentieth revision was on June 5 2019. The twenty-first revision was on June 10 2020. The twenty-second revision was on July 12 2021. The twenty-third revision was on May 30 2023. The twenty-fourth revision was on May 30 2024. The twenty-fifth revision was on May 29 2025.	The Articles of Incorporation was established on January 23 1998. The first revision was on December 28 1998. The second revision was on March 30 1999. The third revision was on July 3 2000. The fourth revision was on August 13 2001. The fifth revision was on June 3 2002. The sixth revision was on June 13 2003. The seventh revision was on December 30 2003. The eighth revision was on May 31 2004. The ninth revision was on February 25 2005. The tenth revision was on June 14 2006. The eleventh revision was on June 13 2007. The twelfth revision was on June 13 2008. The thirteenth revision was on June 10 2009. The fourteenth revision was on June 14 2010. The fifteenth revision was on June 14 2012. The sixteenth revision was on June 10 2013. The seventeenth revision was on June 11 2015. The eighteenth revision was on June 14 2016. The nineteenth revision was on June 8 2017. The twentieth revision was on June 5 2019. The twenty-first revision was on June 10 2020. The twenty-second revision was on July 12 2021. The twenty-third revision was on May 30 2023. The twenty-fourth revision was on May 30 2024. The twenty-fifth revision was on May 29 2025. The twenty-sixth revision was on May 29 2026.	Add revision date.

Attachment 7

GeoVision, Inc.

Comparison table of amendments to the Rules for Election of Directors

Article number	Original article	Amended article	Note
Article 1	In order to ensure a fair, impartial, and transparent election of directors, these Regulations are established in accordance with Article 21 of the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies.	In order to ensure a fair, impartial, and transparent election of directors, these Procedures are established in accordance with Article 21 of the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies.	Amended to reflect the change in the title of these Procedures.
Article 2	The election of directors of the Company shall be conducted in accordance with these Regulations, unless otherwise provided by applicable laws and regulations or the Articles of Incorporation.	The election of directors of the Company shall be conducted in accordance with these Procedures, unless otherwise provided by applicable laws and regulations or the Articles of Incorporation.	Amended to reflect the change in the title of these Procedures.
Article 6	The election of directors of the Company shall be conducted in accordance with applicable laws and regulations. All directors shall be elected through the candidate nomination system in accordance with Article 192-1 of the Company Act.	The election of directors of the Company shall be conducted through the candidate nomination system in accordance with Article 192-1 of the Company Act.	Certain provisions have been revised with reference to the model 'Procedures for Election of Directors.
Article 7	The election of directors of the Company shall be conducted by registered cumulative voting; each share shall have voting rights equivalent to the number of directors to be elected, and such votes may be concentrated on one candidate or spread among several candidates.	The election of directors of the Company shall adopt the cumulative voting system; each share shall have voting rights equivalent to the number of directors to be elected, and such votes may be concentrated on one candidate or distributed among several candidates.	Certain provisions have been revised with reference to the model 'Procedures for Election of Directors.
Article 11	If the candidate is a shareholder, the elector shall fill in the candidate's account name and shareholder account number in the candidate column of the ballot. If the candidate is not a shareholder, the candidate's full name and identity document number shall be provided. However, when the candidate is a government or corporate shareholder, the 'account name' column of the ballot shall specify the name of the government or corporation, or both the name of the government or corporation and the name of its representative(s). If there are multiple representatives, their names shall be filled in separately.	(Deleted)	Amended to delete this Article in accordance with the revised regulations. (Ref: TWSE Letter No. 1090009468, dated June 3, 2020)
Article 12	A ballot shall be deemed invalid if any of the following circumstances occurs: 1. The ballot used was not prepared by the Board of Directors. 2. A blank ballot is cast into the ballot box. 3. The writing is blurry and illegible, or has been altered. 4. Where the candidate is a shareholder, the account name or shareholder account number does not match the Register of Shareholders; where the candidate is not a shareholder, the name or identity document number does not match after verification. 5. Other text is written on the ballot in	A ballot shall be deemed invalid if any of the following circumstances occurs: 1. The ballot used was not prepared by the person with the right to convene. 2. A blank ballot is cast into the ballot box. 3. The writing is blurry and illegible, or has been altered. 4. The candidate filled in does not match the list of director candidates after verification. 5. Other text is written on the ballot in addition to the number of voting rights allocated.	Amended this Article in accordance with the relevant laws and regulations. (Ref: TWSE Letter No. 1090009468, dated June 3, 2020)

Article number	Original article	Amended article	Note
	addition to the candidate's account name (name) or shareholder account number (identity document number) and the number of voting rights allocated. 6. The candidate's name is the same as another shareholder's, and no shareholder account number or identity document number is provided for identification.		
Article 16	These Procedures shall be implemented after being proposed by the Board of Directors and approved by the Shareholders' Meeting. The same shall apply to any amendments. The Procedures for Election of Directors was established on June 3 2002. The first revision was on December 30 2003. The second revision was on June 13 2007. The third revision was on June 8 2017. The fourth revision was on June 10 2020.	These Procedures shall be implemented after being proposed by the Board of Directors and approved by the Shareholders' Meeting. The same shall apply to any amendments. The Procedures for Election of Directors was established on June 3 2002. The first revision was on December 30 2003. The second revision was on June 13 2007. The third revision was on June 8 2017. The fourth revision was on June 10 2020. The fifth revision was on May 29 2026.	Add revision date.

Attachment 8

GeoVision, Inc.

Comparison table of amendments to the Rules of Procedure of Shareholders' Meeting

Article number	Original article	Amended article	Note
Article 3: Convene meeting	(Paragraph 1 is omitted) 2. After the public offering of the company, the company shall make a public offering 30 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting. Make electronic files of the shareholder meeting notice, power of attorney paper, proposals for recognition, discussion, election or dismissal of directors, and other proposals and explanatory materials and send them to the information reporting website designated by the Financial Supervisory Commission. And 21 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, Make electronic files of the shareholder meeting manual and meeting supplementary materials and send them to the information reporting website designated by the Financial Supervisory Commission. Fifteen days before the shareholders' meeting, prepare the manual of the shareholders' meeting and supplementary materials for the shareholders' meeting at any time. And displayed in the company and the professional stock affairs agency appointed by the company, and should be distributed at the shareholders meeting. If a video-assisted general meeting is held, At least 30 minutes before the start of the meeting, the agenda manual, annual report and other relevant materials shall be sent to the video conference platform as electronic files. (The remainder is omitted)	(Paragraph 1 is omitted) 2. After the public offering of the company, the company shall make a public offering 30 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting. Make electronic files of the shareholder meeting notice, power of attorney paper, proposals for recognition, discussion, election or dismissal of directors, other proposals and explanatory materials, the shareholders' meeting manual and supplementary meeting materials, and send them to the information reporting website designated by the Financial Supervisory Commission. Fifteen days before the shareholders' meeting, the Company shall prepare the manual of the shareholders' meeting and supplementary materials for the shareholders' meeting at any time. And displayed in the company and the professional stock affairs agency appointed by the company, and should be distributed at the shareholders meeting. If a video-assisted general meeting is held, At least 30 minutes before the start of the meeting, the agenda manual, annual report and other relevant materials shall be sent to the video conference platform as electronic files. (The remainder is omitted)	Amended this Article in accordance with the relevant laws and regulations. (Ref: TWSE Letter No. 11500029701, dated March 5, 2026)
Article 11: Voting rights	(Paragraphs 1 through 12 are omitted) This paragraph is newly added. The following paragraphs are renumbered in order.	(Paragraphs 1 through 12 are omitted) 13. Where the shareholders' meeting involves the election of directors and the number of candidates exceeds the number of seats to be elected, the dismissal of directors, or any proposal specified in Article 185 or 316 of the Company Act, Article 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or Subparagraph 1, Paragraph 2, Article 24 or Subparagraph 1, Paragraph 2, Article 26 of the Financial Holding Company Act, it is advisable for the chairperson to appoint a lawyer, certified public accountant, or notary public as a ballot monitor. The person appointed by the chairperson under this	Added this Article in accordance with the relevant laws and regulations. (Ref: TWSE Letter No. 11500029701, dated March 5, 2026)

Article number	Original article	Amended article	Note
		paragraph shall not be a person responsible for affairs related to voting procedures, nor a director, manager, or employee of the Company or its affiliates. The ballot monitor shall supervise the voting and vote-counting process and sign the tally sheet of election results. If a ballot monitor is appointed under this paragraph, the minutes of the shareholders' meeting shall specify the name and title of such ballot monitor.	
Article 16: Implementation and revision	The first edition on June 3, 2002. The first revision was on June 10 2020. The second revision was on May 26 2022. The third revision was on May 30 2024.	The first edition on June 3, 2002. The first revision was on June 10 2020. The second revision was on May 26 2022. The third revision was on May 30 2024. The fourth revision was on May 29 2026.	Add revision date.

Attachment 9

GeoVision, Inc.

List of Director Candidates

Nomination category	Name	Experience	Experience	Present position	Name of Government of Corporate Shareholder Represented	Served as independent director for three consecutive terms	Shareholding
Director	George Tai	NCTU Computer engineering	DYNALAB INC. Director of R&D GeoVision, Inc. Chairman	GeoVision, Inc. Chairman	None	NA	3,463,820
Director	Y.C. Wang	TKU Ph.D.	OLE TECHNOLOGY CO., LTD. software engineer GeoVision, Inc. Chief Technology Officer & Software Development Office Assistant	GeoVision, Inc. General Manager & CTO	None	NA	312,104
Director	David Huang	NTU Department of Economics	RICHWAVE TECHNOLOGY CORP. Chief Sales Officer USA Vision Systems Inc. General Manager	USA Vision Systems Inc. General Manager	None	NA	0
Director	ZHEN YUAN TECHNOLOGY CO., LTD Representative:James Lee	NCTU Management Science Institute	Grand Cathay Securities Corporation Underwriting Department Assistant GeoVision, Inc. CFO &Financial & Administrative Department Assistant Vice President	GeoVision, Inc. CFO &Financial & Administrative Department Assistant Vice President	ZHEN YUAN TECHNOLOGY CO., LTD	NA	4,346,806
Independent Director	Yu-Bing, Chen	Kuang Wu Industry Junior College Electronics	YAO HUI ELECTRONIC CO., LTD. General Manager Yuxin Electronic Co., Ltd. General Manager	None	None	None	91,551
Independent Director	Yi-Hsien, Chi	MCU Department of Computer Application	Netthink Technology Co., Ltd. General Manager of Greater China ORACLE TAIWAN LLC, TAIWAN BRANCH (U.S.A.) Director of Training Department in China BVSN, LLC TAIWAN BRANCH (U.S.A.) Director of Consulting Services in Greater China Chenggong Education Co., Ltd. Chairman Kelly Education Co., Ltd. Supervisor	Chenggong Education Co., Ltd. Chairman Kelly Education Co., Ltd. Supervisor	None	None	2,670
Independent Director	Ching-Yi, Chen	TKU Ph.D.	MCU Professor	MCU Professor	None	None	0

Attachment 10

GeoVision, Inc.

Directors (Independent Directors) important Positions in Other Companies

Name	Positions in Other Companies
George Tai	iDi Signage Inc, Chairman
	Shanghai GeoVision System Co., Ltd. Chairman
	Shanghai Uright Technology Co., Ltd. Director
	USA Vision Systems Inc. Chairman
	GeoVision Surveillance Canada Inc. Chairman
	株式會社 GeoVision Chairman
	Europe Vision Systems S.R.O. Chairman
	GeoVision Vietnam Systems Co., Ltd. Chairman
Y.C. Wang	Shanghai GeoVision System Co., Ltd. Director
David Huang	GeoVision Surveillance Canada Inc. Director
	GVINSTALL, LLC. Chairman
James Lee	iDi Signage Inc, Director
	Shanghai GeoVision System Co., Ltd. Supervisor
	Shanghai Uright Technology Co., Ltd. Supervisor
	CY Intelligent Technologies Inc. Director

Appendix 1

GeoVision, Inc.

Articles of Incorporation
(before revision)

Section 1 General Provisions

Article 1: The Company is organized in accordance with the provisions of the Company Act under the Chinese name 奇偶科技股份有限公司 and its English name GEOVISION,INC.

Article 2: The Company shall be engaged in the following business:

1.F118010 Information software wholesale industry.

2.F119010 Wholesale of Electronic Materials.

3.F213010 Retail trade of computers and office machinery and equipment.

4.F213030 Computer and office appliances and equipment retail business.

5.F605010 Computer equipment installation industry.

6.F219010 Electronic components and materials retail business.

7.F401010 International trade business.

8.F218010 Retail Sale of Computer Software.

9.I301030 Digital information supply services business.

10.I301010 Software design and service business.

11.I301020 Data processing services business.

12.I103010 Business management consulting industry.

13.ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The head office of the company is located in Taipei City, ‧ When necessary, the resolution of the board of directors can establish branches at home and abroad.

Article 4: The company may reinvest in other businesses upon resolution of the board of directors,The total amount of investment may not be restricted by Article 13 of the Company Law.

Section 2 Capital Stock

Article 5: The company's total capital is rated at NT$1.3 billion, ‧ It is divided into 100 million and 30 million shares, all of which are ordinary shares, Amount of NT$10 per share, of which unissued shares, Authorize the Board of Directors to issue tranches.

Forty-eight million NT dollars reserved in the total capital of the preceding paragraph, Divided into four hundred and eight hundred thousand shares, The face value of each share is NT$10, For the issuance of employee stock option certificates, Issued in tranches according to the resolution of the board of directors.

Article 6: Deleted

Article 7: Change of name and transfer of shares, within 60 days before the ordinary meeting of shareholders, within 30 days before the extraordinary meeting of shareholders, or within five days before the company decides to distribute dividends and bonuses or other benefits. The convening notice of the shareholders meeting can be done electronically if the counterparty agrees. For shareholders holding less than 1,000 registered shares, the convening notice in the preceding Paragraph may be issued by public announcement.

Article 8: The company's stock affairs are handled in accordance with the "Standards for the Handling of Stock Affairs of Publicly Issuing Companies" promulgated by the competent authority.

Section 3 Stockholders'Meeting

Article 9: Shareholders' meeting is divided into regular meeting and extraordinary meeting, Ordinary meeting held once a year, To be convened by the board of directors according to law within six months after the end of each fiscal year. Extraordinary meeting will be convened according to law when necessary.

Article 9-1:The company's shareholders' meeting can be held via video conference or other methods announced by the central competent authority. The conditions, operating procedures and other matters that should be complied with when adopting a video-conference shareholders' meeting shall be subject to relevant regulations. If the securities regulatory authority has other regulations, such regulations shall prevail.

When a company convenes a shareholders' meeting via video conference, unless otherwise specified in the stock management standards for companies that issue shares to the public, it must be decided by the board of directors with more than two-thirds of the directors present and the resolution approved by more than half of the directors present.

Article 10: When a shareholder is unable to attend the shareholders' meeting for any reason, A power of attorney issued by the company must be issued, specifying the scope of authorization and entrusting an agent to attend. Procedures for Shareholders to Proxy Attendance, Except as provided in Article 177 of the Company Law, Handled in accordance with the "Rules on the Use of Power of Attorney for Public Offering Companies Attending Shareholders' Meetings" promulgated by the competent authority.

Article 11: Each shareholder of the company shall have one voting right per share, except in the case of non-voting shares as stipulated in Article 179 of the Company Law.

Article 12: Resolutions of the shareholders' meeting, unless otherwise stipulated by relevant laws and regulations, Shareholders representing more than half of the total number of issued shares should be present, With the consent of more than half of the voting rights of the shareholders present. Shareholders of the Company can exercise voting rights electronically, The relevant matters are handled in accordance with the laws and regulations.

Article 13: The resolutions of the shareholders' meeting shall be kept in minutes, Signed or stamped by the chairman of the shareholders meeting, And distribute the minutes of the meeting to all shareholders within 20 days after the meeting. The production and distribution of the minutes of the proceedings referred to in the preceding paragraph may be done electronically. After the company's public offering of shares, it may do so by means of an announcement in accordance with the provisions of the Company Law.

Section 4 Board of Directors and Audit and Risk Committee

Article 14: The company has five to seven directors (including independent directors), with a term of three years, Candidates with capacity for conduct shall be elected and re-elected by the general meeting of shareholders.

Directors elected in the preceding paragraph, The total shareholding ratio of all directors, If otherwise stipulated by the securities regulatory authority, such regulations shall prevail.

Article 14-1: Among the above-mentioned number of directors of the company, the number of independent directors shall not be less than three, The election of all directors adopts the candidate nomination system stipulated in Article 192-1 of the Company Law.

Matters related to the acceptance method and announcement of the nomination of director candidates, Handled in accordance with the relevant laws and regulations of the Company Law and the Securities Exchange Law. Independent directors and non-independent directors shall be elected together, and the number of elected persons shall be calculated separately.

Article 15: When the vacancy of directors reaches one-third, The board of directors shall convene a by-election of an extraordinary meeting of shareholders within 60 days, The term of office shall be limited to complement the original term.

Article 16: Board of directors organized, more than two-thirds of the directors present and more than half of the directors present agree to elect a chairman, Chairman externally represents the company.

Article 17: When the chairman asks for leave or is unable to perform his duties for some reason, Its agency shall be handled in accordance with Article 208 of the Company Law.

When directors are unable to attend the meeting in person due to business, A power of attorney must be issued to entrust other directors to act as agents, However, the agent is limited to being entrusted by one person.

Article 18: Resolutions of the board of directors, unless otherwise provided by the Company Law, More than half of the directors should be present, With the consent of more than half of the directors present.

Article 18-1: During the term of office of the directors of the company, the scope of business performed by them, Liability for compensation according to law, The company may purchase liability insurance for it.

Article 18-2: The convening of the board of directors may be done electronically. And the company may convene the board of directors at any time in case of emergency.

Article 19: All directors are entitled to travel expenses and other remuneration at their discretion when performing the business of the company. Its remuneration is authorized to the board of directors based on the evaluation of the remuneration committee and the usual level of the industry.

Article 20: The company has established an audit committee in accordance with the law, which is composed of all independent directors, The audit committee or the members of the audit committee are responsible for implementing the duties and powers of supervisors stipulated in the company law, securities exchange law and other laws and regulations.

On February 29, 2024, the Audit Committee and the Board of Directors approved the establishment of the Risk Committee, which is composed of all independent directors and merged with the Audit Committee to form the Audit and Risk Committee.

Section 5 Manager

Article 21: The company may appoint a chief executive officer in accordance with the resolution of the board of directors to take overall responsibility for the operation and decision-making of the company and all affiliated companies of the company. The company also has a general manager, several deputy general managers, assistants and managers, and their appointment, dismissal and remuneration shall be handled in accordance with the provisions of Article 29 of the Company Law.

The general manager can be the chief operating officer of the company and can also be a director, Should follow the policies of the board of directors led by the chairman, be responsible for the overall business and operation of the scope of its assigned powers and responsibilities, and report to the board of directors.

The chief executive officer can authorize each manager in writing to manage affairs and sign for the company within the scope of their business.

Section 6 Accounting

Article 22: The company shall, at the end of the fiscal year, The board of directors prepares (1) Business report (2) Financial statements (3) Proposals on profit distribution or loss recovery, etc. Submit to the regular meeting of shareholders to request recognition in accordance with the law.

Article 23: If the company makes profits in the year, no less than 1% should be appropriated as employee remuneration, of the total amount of employee compensation, no less than 10% shall be reserved for salary adjustments or profit sharing for grassroots employees, Distributed in stock or cash by resolution of the board of directors, Its distribution targets include employees of affiliated companies who meet certain conditions; The company can increase the amount of profits, and the resolution of the board of directors should allocate no more than 1% as directors' remuneration. Proposals on employee remuneration and distribution of director remuneration should be submitted to the shareholders' meeting report.

However, when the company still has accumulated losses, it should reserve the compensation amount in advance, Then allocate employee remuneration and director remuneration according to the proportion of the preceding paragraph.

Article 24: The transferees of treasury shares purchased by the company, new shares issued, employee stock option certificates, and new shares with restricted employee rights may include employees of controlling and subordinate companies who meet certain conditions, Its conditions and methods of transfer, distribution or acquisition are all authorized by the board of directors for resolution.

Article 25: If there is a surplus in the company's annual final accounts, the tax should be paid first, After making up the losses of previous years, 10% of the current year's surplus is set aside as the statutory surplus reserve, However, when the statutory surplus reserve has reached the total paid-in capital of the company, it can be exempted from further appropriation, The rest will be listed or reversed in accordance with the law as a special surplus reserve; If there is still a surplus, after adding the undistributed surplus of the previous period, The board of directors drafts a profit distribution proposal, and submits it to the shareholders' meeting for resolution on distribution.

According to the provisions of Article 240 of the Company Law, the company, Authorize the board of directors to attend more than two-thirds of the directors, and to attend the resolutions of more than half of the directors, All or part of the dividends and bonuses that should be distributed or the statutory surplus reserve and capital reserve stipulated in Article 241 of the Company Law, It is done in the form of cash distribution and reported to the shareholders' meeting, The provisions of the preceding paragraph that must be resolved by the shareholders' meeting are not applicable.

Article 26: The industry to which the company belongs is in the growth stage, The dividend policy is based on the company's current year earnings and previous year earnings, Consider the company's profitability, capital structure and future operating needs, After deducting the part that should be appropriated according to the articles of association of the company, The board of directors prepares a distribution plan and submits it to the shareholders' meeting for approval. The amount of surplus to be distributed in the current year shall not be less than 20% of the accumulated distributable surplus. Shareholder dividends can be distributed in cash or stock, and cash dividends are not less than 10% of the total dividends.

Section 7 Supplementary Provisions

Article 27: Matters not covered in this Articles of Association shall be handled in accordance with the provisions of the Company Law and relevant laws and regulations.

Article 28: The Articles of Incorporation was established on January 23 1998.

The first revision was on December 28 1998.

The second revision was on March 30 1999.

The third revision was on July 3 2000.

The fourth revision was on August 13 2001.

The fifth revision was on June 3 2002.

The sixth revision was on June 13 2003.

The seventh revision was on December 30 2003.

The eighth revision was on May 31 2004.

The ninth revision was on February 25 2005.

The tenth revision was on June 14 2006.

The eleventh revision was on June 13 2007.

The twelfth revision was on June 13 2008.

The thirteenth revision was on June 10 2009.

The fourteenth revision was on June 14 2010.

The fifteenth revision was on June 14 2012.

The sixteenth revision was on June 10 2013.

The seventeenth revision was on June 11 2015.

The eighteenth revision was on June 14 2016.

The nineteenth revision was on June 8 2017.

The twentieth revision was on June 5 2019.

The twenty-first revision was on June 10 2020.

The twenty-second revision was on July 12 2021.
The twenty-third revision was on May 30 2023.
The twenty-fourth revision was on May 30 2024.
The twenty-fifth revision was on May 29 2025.

GeoVision, Inc.

Chairman: George Tai

Appendix 2

GeoVision, Inc.

Rules for Election of Directors
(before revision)

Article 1: In order to ensure a fair, impartial, and transparent election of directors, these Regulations are established in accordance with Article 21 of the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies.

Article 2: The election of directors of the Company shall be conducted in accordance with these Regulations, unless otherwise provided by applicable laws and regulations or the Articles of Incorporation.

Article 3: The election of directors of the Company shall take into account the overall composition of the Board of Directors. Board members shall generally possess the knowledge, skills, and experience necessary to perform their duties. The Board as a whole shall possess the following abilities:

1. Operational judgment.
2. Accounting and financial analysis.
3. Management and administration.
4. Crisis management.
5. Industry knowledge.
6. International market perspective.
7. Leadership.
8. Decision-making.

Article 4: (Deleted)

Article 5: The qualifications of independent directors of the Company shall comply with the provisions of Articles 2, 3, and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."

The election of independent directors of the Company shall comply with the provisions of Articles 5, 6, 7, 8, and 9 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" and shall be conducted in accordance with Article 24 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies."

Article 6: The election of directors of the Company shall be conducted in accordance with applicable laws and regulations. All directors shall be elected through the candidate nomination system in accordance with Article 192-1 of the Company Act.

Article 7: The election of directors of the Company shall be conducted by registered cumulative voting; each share shall have voting rights equivalent to the number of directors to be elected, and such votes may be concentrated on one candidate or spread among several candidates.

Article 8: The Board of Directors shall prepare ballots equal to the number of directors to be elected and indicate the number of voting rights associated with each ballot. These ballots shall be distributed to the shareholders attending the shareholders' meeting. The identity of the voter may be represented by the attendance card number printed on the ballot.

Article 9: The election of independent directors and non-independent directors shall be calculated separately based on the number of seats stipulated in the Company’s Articles of Incorporation. Candidates who receive the highest number of voting rights shall be elected in order. If two or more candidates receive an equal number of voting rights and the total exceeds the specified number of seats, the tie shall be broken by drawing lots. The Chairperson shall draw lots on behalf of any candidate who is not present.

Article 10: Before the election begins, the Chairperson shall appoint several persons with shareholder status to perform the duties of vote monitoring and counting. The ballot boxes shall be prepared by the Board of Directors and publicly opened and inspected by the vote monitors before voting.

Article 11: If the candidate is a shareholder, the elector shall fill in the candidate’s account name and shareholder account number in the candidate column of the ballot. If the candidate is not a shareholder, the candidate’s full name and identity document number shall be provided. However, when the candidate is a government or corporate shareholder, the 'account name' column of the ballot shall specify the name of the government or corporation, or both the name of the government or corporation and the name of its representative(s). If there are multiple representatives, their names shall be filled in separately.

Article 12: A ballot shall be deemed invalid if any of the following circumstances occurs:

1. The ballot used was not prepared by the Board of Directors.
2. A blank ballot is cast into the ballot box.
3. The writing is blurry and illegible, or has been altered.
4. Where the candidate is a shareholder, the account name or shareholder account number does not match the Register of Shareholders; where the candidate is not a shareholder, the name or identity document number does not match after verification.
5. Other text is written on the ballot in addition to the candidate's account name (name) or shareholder account number (identity document number) and the number of voting rights allocated.
6. The candidate's name is the same as another shareholder's, and no shareholder account number or identity document number is provided for identification.

Article 13: The votes shall be counted on-site immediately after the voting is completed. The Chairperson shall announce the list of elected directors on the spot.

Article 14: The Board of Directors shall issue a certificate of election to each of the elected directors.

Article 15: Any matters not addressed in these Procedures shall be governed by the Company Act and other relevant laws and regulations.

Article 16: These Procedures shall be implemented after being proposed by the Board of Directors and approved by the Shareholders' Meeting. The same shall apply to any amendments.

The Procedures for Election of Directors was established on June 3 2002.

The first revision was on December 30 2003.

The second revision was on June 13 2007.

The third revision was on June 8 2017.

The fourth revision was on June 10 2020.

Appendix 3

GeoVision, Inc.

Rules of Procedure of Shareholders' Meeting
(before revision)

Article 1: Legal Basis

In order to establish the company's good shareholder governance system, improve the supervision function and strengthen the management function, This rule is formulated in accordance with Article 5 of the Code of Practice for Corporate Governance of Listed OTC Companies, in order to comply with.

Article 2: Scope of application

Rules of Procedure for the Company's Shareholders' Meeting, Unless otherwise stipulated by the law or the articles of association, the provisions of these rules shall be followed.

Article 3: Convene meeting

1. Unless otherwise stipulated by laws and regulations, the general meeting of shareholders of the company shall be convened by the board of directors.

When a company convenes a video meeting of shareholders, unless otherwise specified in the stock affairs management standards of a company that publicly issues shares, it should be stated in the articles of association and approved by the board of directors, and the video meeting of shareholders should be approved by the board of directors with the attendance and attendance of more than two-thirds of the directors. The resolution shall be carried out if approved by more than half of the directors.

2. After the public offering of the company, the company shall make a public offering 30 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting. Make electronic files of the shareholder meeting notice, power of attorney paper, proposals for recognition, discussion, election or dismissal of directors, and other proposals and explanatory materials and send them to the information reporting website designated by the Financial Supervisory Commission. And 21 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting, Make electronic files of the shareholder meeting manual and meeting supplementary materials and send them to the information reporting website designated by the Financial Supervisory Commission. Fifteen days before the shareholders' meeting, prepare the manual of the shareholders' meeting and supplementary materials for the shareholders' meeting at any time. And displayed in the company and the professional stock affairs agency appointed by the company, and should be distributed at the shareholders meeting. If

a video-assisted general meeting is held, At least 30 minutes before the start of the meeting, the agenda manual, annual report and other relevant materials shall be sent to the video conference platform as electronic files.

3. Notices and announcements shall specify the reason for the convening; The notification may be done electronically if the counterparty agrees.

4. Appointment or dismissal of directors, change of articles of association, capital reduction, application for cessation of public offering, directors' non-competition permit, capital increase from surplus, capital increase from public reserves, company dissolution, merger, division, or the first subparagraphs of Article 185 Matters, The main content should be listed and explained in the reason for the convening, and it should not be raised as an interim motion; Its main content may be placed on the website of the securities authority or the company, and its website address shall be specified in the notice. The reason for the convening of the shareholders' meeting has stated that the directors will be re-elected in an all-round way, and the date of inauguration will be specified, After the completion of the re-election of the shareholder meeting, the same meeting shall not change the date of inauguration by ad hoc motion or other means.

5. Shareholders who hold more than 1% of the total number of issued shares may submit written proposals to the company for the general meeting of shareholders. However, it is limited to one proposal, and those with more than one proposal shall not be included in the motion. However, the shareholder's proposal is a suggestion to urge the company to promote public interests or fulfill social responsibilities, and the board of directors may still include it in the proposal. In addition, if a proposal proposed by a shareholder falls under any of the circumstances in Item 4 of Article 172-1 of the Company Law, the board of directors may not include it as a proposal.

6. The company shall announce the acceptance of shareholders' proposals, the location of the acceptance and the acceptance period before the shareholders' general meeting before the closing date of stock transfer; the acceptance period shall not be less than ten days.

7. Proposals proposed by shareholders are limited to 300 characters, and those exceeding 300 characters will not be included in the proposal; Proposing shareholders should attend the regular shareholders' meeting in person or by entrusting others, and participate in the discussion of the proposal.

8. The company shall notify the proposing shareholders of the handling results before the notice date of the shareholders meeting, and list the proposals that meet the provisions of this article in the meeting notice. For shareholder proposals that are not included in the proposal, the board of directors shall explain the reasons for not including them at the shareholders' meeting.

9. When the company convenes a videoconference of the shareholders meeting, the following items shall be specified in the shareholders meeting convening notice:
(1) Shareholders Participating in Video Conference and Exercising Their Rights.
(2) Handling of obstacles caused by natural disasters, accidents, or other force majeure events, including at least the following items:
2.1 The time when the meeting must be postponed or continued due to the occurrence of previous obstacles that cannot be ruled out, and the date when the meeting must be postponed or continued.
2.2 Shareholders who have not registered to participate in the original shareholders' meeting via video conference cannot participate in the adjourned or continued meeting.
2.3 Hold a video-assisted shareholders meeting, if the video conference cannot be continued, after deducting the number of shares that participated in the video conference, If the total number of shares present reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue, Shareholders participating in the video conference shall be included in the total number of shareholders present, and shall be deemed to have abstained from voting on all resolutions of the shareholders meeting.
2.4 In the event that the results of all the motions have been announced, but no provisional motion has been made, how to deal with it.
(3) To convene a video conference of shareholders, and specify the appropriate alternative measures for shareholders who have difficulty participating in the video conference. Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, shareholders should at least be provided with connection equipment and necessary assistance, and the period during which shareholders can apply to the company and other relevant matters should be noted.

Article 4: Agent

1. Shareholders may issue a power of attorney issued by the company at each shareholders' meeting, specifying the scope of authorization, and entrust an agent to attend the shareholders' meeting.
2. A shareholder shall issue a power of attorney, limited to one person, and shall deliver it to the company five days before the shareholders meeting, If there are duplicate powers of attorney, the one delivered first shall prevail. However, this does not apply to those entrusted before the declaration is revoked.
3. After the power of attorney is served on the company, the shareholder wants to attend the shareholders meeting in person or wants to exercise voting rights in writing or electronically, Two days prior to the meeting of the shareholders' meeting,

the company shall be notified in writing of the cancellation of the entrustment; If the cancellation is overdue, the proxy shall be present to exercise the voting rights.

4. After the power of attorney is delivered to the company, if shareholders wish to attend the shareholders' meeting via video conference, they should, Written notice to the company to revoke entrustment; If the cancellation is overdue, the proxy shall be present to exercise the voting rights.

Article 5: Meeting place

The place where the shareholders' meeting is held shall be the location of the company or a place that is convenient for shareholders to attend and is suitable for holding the shareholders' meeting. The starting time of the meeting shall not be earlier than 9:00 am or later than 3:00 pm. The place and time of the meeting shall fully consider the opinions of independent directors.

When the company holds a video-conference shareholders meeting, it is not restricted by the venue of the previous paragraph.

Article 6: Registration method

1. The company shall specify in the meeting notice the time and place for accepting shareholder reports, and other matters to be noted.

2. The time for accepting the registration of shareholders in the preceding paragraph shall be at least 30 minutes before the start of the meeting; The video meeting of the shareholders' meeting shall be registered on the video conference platform of the shareholders' meeting 30 minutes before the start of the meeting. Shareholders who have completed the registration are deemed to have attended the shareholders' meeting in person.

3. The shareholder himself or the proxy entrusted by the shareholder (hereinafter referred to as the shareholder) shall attend the shareholders' meeting with the attendance certificate, attendance card or other attendance certificates, The company shall not arbitrarily add to the supporting documents required by shareholders to attend and require other supporting documents; The solicitor who is the solicitation power of attorney should bring his identity certificate for verification.

4. The company shall set up a signature book for the attendance of shareholders to sign in, or the attendance card shall be submitted by the attending shareholder to sign in.

5. The company shall deliver the procedural manual, annual report, attendance certificate, speech slips, votes and other meeting materials to shareholders attending the shareholders' meeting; If there are directors to be elected, an election ballot shall be attached.

6. When the government or a legal person is a shareholder, the representative attending the shareholders meeting is not limited to one person. When a legal

person is entrusted to attend a shareholders' meeting, only one representative may be appointed to attend.

7. Shareholders who wish to attend via video conference should register with the company two days before the shareholders meeting.

Article 7: Chairman set up

1. If the shareholders' meeting is convened by the board of directors, its chairman shall be the chairman of the board of directors, When the chairman asks for leave or is unable to exercise his powers for some reason, the deputy chairman shall act as his representative, If there is no vice-chairman or the vice-chairman also asks for leave or is unable to perform his duties for some reason, the chairman shall designate a director to act as his representative, If the chairman does not designate an agent, the directors shall recommend one person to act as the agent.

2. The chairman of the preceding paragraph is represented by a director who has served for more than six months and who understands the company's financial and business conditions. If the chairman is the representative of the corporate directors, the same.

3. The chairman of the board of directors should preside over the shareholders' meeting convened by the board of directors in person, and more than half of the directors of the board of directors and at least one representative of various functional committee members should attend, and the attendance status should be recorded in the minutes of the shareholders' meeting.

4. If the shareholder meeting is convened by a person with the right to convene other than the board of directors, the chairman of the meeting shall be held by the person with the right to convene, When there are more than two persons with the right to convene, one of them shall be elected from each other.

5. The company may appoint personnel from relevant departments or subsidiaries, or appointed lawyers, accountants or related personnel to attend the shareholders' meeting.

Article 8: Meeting Attendance Ratio

1. Attendance at the shareholders' meeting shall be calculated on the basis of shares. The number of shares attended is calculated based on the number of shares registered by the signature book or the handed-in attendance card and the video conference platform, plus the number of shares that exercise voting rights in writing or electronically.

2. When the meeting time has expired, the chairman should immediately announce the opening of the meeting, and at the same time announce relevant information such as the number of non-voting rights and the number of shares present. However, if shareholders representing more than half of the total number of issued shares are

not present, the chairman may announce the postponement of the meeting, The number of postponements is limited to two times, and the total delay time shall not exceed one hour. If there are still not enough shareholders representing more than one-third of the total number of issued shares to attend after the second postponement, the chairman will announce the adjournment of the meeting; The shareholders meeting will be convened by video conference and will be announced on the shareholders meeting video conference platform.

3. When the above-mentioned postponement is still insufficient and there are shareholders representing more than one-third of the total number of issued shares present, In accordance with Article 175, Paragraph 1 of the Company Law, a false resolution may be made, and the false resolution shall be notified to all shareholders within one month to convene a shareholders' meeting again.

4. Before the end of the current meeting, if the number of shares represented by the attending shareholders reaches more than half of the total number of issued shares, The chairman may resubmit the false resolution made to the shareholders' meeting for voting in accordance with Article 174 of the Company Law.

Article 9: Agenda procedure

1. If the shareholders meeting is convened by the board of directors, the agenda shall be determined by the board of directors, Relevant motions (including interim motions and amendments to original motions) should be voted on a case-by-case basis, and the meeting should be conducted in accordance with the scheduled agenda, which cannot be changed without a resolution of the shareholders' meeting.

2. If the general meeting of shareholders is convened by a person other than the board of directors who has the right to convene, the provisions of the preceding paragraph shall apply mutatis mutandis.

3. Before the end of the agenda (including temporary motions) scheduled in the first two items, the chairman shall not declare the meeting closed unless a resolution is passed.; If the chairman violates the rules of procedure and announces the adjournment of the meeting, other members of the board of directors shall promptly assist the shareholders present in accordance with legal procedures, and elect one person as the chairman with the consent of more than half of the voting rights of the shareholders present, and continue the meeting.

4. The chairman shall give full explanations and opportunities for discussion on proposals and amendments or interim motions proposed by shareholders, When it is deemed to be ready for voting, it may announce the cessation of discussion, put it up for voting, and arrange adequate voting time.

Article 10: Way of speaking

1. Before attending the speech of the shareholders, they must first fill in the

statement to specify the gist of the speech, shareholder account number (or attendance card number) and account name, and the chairman will determine the order of the speech.

2. Attending shareholders who only submit a statement but do not make a speech are deemed to have not made a speech. If the content of the speech is inconsistent with the record of the speech, the content of the speech shall prevail.

3. For the same proposal, each shareholder shall speak no more than twice without the consent of the chairman, and each time shall not exceed five minutes, However, if a shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop his speech.

4. When the present shareholders are speaking, other shareholders are not allowed to interfere with the speech except with the consent of the chairman and the speaking shareholder, and the chairman should stop the violation.

5. When legal person shareholders designate two or more representatives to attend the shareholders' meeting, only one person can speak on the same proposal.

6. After attending shareholders' speeches, the chairman may reply in person or by designating relevant personnel.

7. Shareholders participating in the video conference may ask questions in text form on the video conference platform of the shareholders meeting after the chairman announces the opening of the meeting and before announcing the adjournment of the meeting. The number of questions for each proposal shall not exceed two, and each time shall be limited to 200 characters.

8. If the question in the preceding paragraph does not violate the regulations or go beyond the scope of the proposal, it is advisable to disclose the question on the video conferencing platform of the shareholders meeting for public awareness.

Article 11: Voting rights

1. Voting at the shareholders' meeting shall be based on shares. For the resolution of the shareholders' meeting, the number of shares held by non-voting shareholders shall not be included in the total number of issued shares.

2. Shareholders are not allowed to participate in voting if they have their own interests in the matters of the meeting that may harm the interests of the company, and they are not allowed to exercise their voting rights on behalf of other shareholders.

3. The number of shares for which voting cannot be exercised in the preceding paragraph shall not be included in the voting rights of shareholders present.

4. Except for trust enterprises or stock affairs agencies approved by the competent securities authority, when one person is entrusted by two or more

shareholders at the same time, The voting rights of its proxy shall not exceed 3% of the voting rights of the total number of issued shares, and the excess voting rights shall not be counted.
5. Shareholders have one vote per share; However, this does not apply to those who are restricted or have no voting rights listed in Item 2 of Article 179 of the Company Law.
6. When the company convenes a general meeting of shareholders, it may exercise its voting rights in written or electronic means. When exercising voting rights in writing or electronically, the method of exercising shall be specified in the notice of shareholders meeting.
7. Shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, the temporary motion of the shareholders meeting and the amendment of the original motion shall be regarded as abstention, Therefore, the company should avoid filing interim motions and amendments to original motions.
8. For those who exercise their voting rights in writing or electronically in the preceding paragraph, the declaration of intention shall be delivered to the company two days before the shareholders meeting. It means that when there are duplicates, the one delivered first shall prevail. However, this does not apply to those who express their intention before the declaration is revoked.
9. After shareholders have exercised their voting rights in writing or electronically, if they want to attend the shareholders' meeting in person or by video, The declaration of intention to exercise voting rights in the preceding paragraph shall be revoked in the same manner as the exercise of voting rights two days before the meeting of the shareholders meeting; If the cancellation is overdue, the voting rights exercised in writing or electronically shall prevail. If voting rights are exercised in writing or electronically and a proxy is entrusted to attend the shareholders' meeting with a power of attorney, the voting rights entrusted to the proxy shall prevail.
10. The voting on the proposal shall be passed with the consent of more than half of the voting rights of the present shareholders, unless otherwise stipulated by the Company Law and the company's articles of association. When voting, the chairman or his designated person shall announce the total number of voting rights of the shareholders present, and the shareholders shall vote on a case-by-case basis. And on the day after the shareholders' meeting is held, the results of shareholders' approval, objection and abstention are input into the public information observation station.
11. When there are amendments or alternatives to the same proposal, the

chairman shall determine the order of voting with the original proposal. If one of the proposals has been passed, the other proposals shall be deemed to be rejected and no further voting is required.

12. The scrutiny and counting personnel for voting on proposals shall be designated by the chairman, but the scrutiny personnel shall have the status of shareholders. The counting of votes or election proposals at the shareholders' meeting shall be done in a public place in the shareholders' meeting, and after the counting of votes is completed, the voting results shall be announced on the spot, including the weight of the statistics, and a record shall be made.

13. The election of directors by the shareholders' meeting shall be conducted in accordance with the relevant selection and appointment regulations stipulated by the company, and the election results shall be announced on the spot, Contains the list of elected directors and their voting rights and the list of unsuccessful directors and their voting rights.

14. The ballot papers for the elections mentioned in the preceding paragraph shall be sealed and signed by the scrutineers, and kept in a safe place for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be preserved until the conclusion of the lawsuit.

15. The company convenes a video conference of the shareholders' meeting. Shareholders who participate in the video conference, after the chairman announces the meeting, Voting on various proposals and voting on election proposals should be conducted through the video conferencing platform, It should be completed before the chairman announces the end of voting, and those who exceed the time limit will be deemed as abstention. After the chairman announces that the voting is over, the votes will be counted once, and the voting and election results will be announced.

16. Shareholders who have registered in accordance with the regulations to attend the shareholders' meeting via video conferencing and wish to attend the physical shareholders' meeting in person, The registration shall be deregistered in the same manner as the registration two days before the shareholders meeting; Those who cancel after the deadline can only attend the shareholders' meeting via video conference.

17. Those who have exercised their voting rights in writing or electronically, but have not revoked their declaration of intention, and participated in the shareholders' meeting by video, Except for ad hoc motions, no voting rights shall be exercised on the original proposal, amendments to the original proposal or amendments to the original proposal shall be exercised.

Article 12: Meeting Minutes and Preservation

1. The company shall make continuous and uninterrupted audio or video recordings of the shareholders' registration process, meeting process, and voting counting process from the time of accepting shareholder registration, and shall keep them for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be preserved until the conclusion of the lawsuit.

2. Minutes of the resolutions of the shareholders' meeting shall be prepared and signed or sealed by the chairman, and the minutes shall be distributed to all shareholders within 20 days after the meeting. Producing and distributing minutes of meeting may be done electronically.

3. For the distribution of the proceedings mentioned in the preceding paragraph, the Company may enter the announcement of the Public Information Observatory.

4. The minutes of the meeting shall be recorded in accordance with the year, month, day, venue, name of the chairman, resolution method, essentials of the proceedings and the results (including the weight of statistics) of the meeting. When electing directors and supervisors, the number of votes each candidate receives shall be disclosed. During the existence of the company, it should be kept permanently.

5. The company shall keep records of the registration, registration, registration, questioning, voting and company vote counting results of the video shareholders meeting, And continuously and uninterruptedly record and video the whole process of the video conferencing, it is advisable to record and video record the background operation interface of the video conferencing platform, The starting and ending time of the shareholders meeting, the method of convening the meeting, the name of the chairman and the minutes, and the handling method and situation of the video conference platform or participation in the video conference due to natural disasters, accidents or other force majeure should be recorded. It should also be stated in the minutes of the meeting that there are alternative measures provided by shareholders who have difficulties in participating in the video conference.

6. The company shall keep the materials and audio and video recordings in the preceding paragraph properly during the duration of existence, and provide the audio and video recordings to the person entrusted to handle the video conferencing affairs for storage.

Article 13: Specifications related to video conferencing

1. When the company holds a video-conference shareholders meeting, the chairman and the recorder should be at the same place in China, and the chairman

should announce the address of the place at the time of the meeting.
2. The company shall immediately report the voting results of each proposal and the election results after the video conference voting ends. Disclose on the video conferencing platform of the shareholders meeting according to the regulations, and should continue to disclose for at least 15 minutes after the chairman announces the adjournment of the meeting.
3. The company can provide shareholders with a simple connection test before the video conference, and provide relevant services immediately before and during the meeting to assist in dealing with technical problems in communication.
4. When announcing the opening of the meeting, the chairman shall separately announce that there is no need to postpone or continue the meeting, except for the matters stipulated in Article 44-24 of the Standards for the Handling of Stock Affairs of Public Offering Companies. Before the chairman announces the dismissal of the meeting, due to natural disasters, accidents or other force majeure, the video conferencing platform or participation in the form of video encounters obstacles, If it lasts for more than 30 minutes, the date of the meeting shall be postponed or continued within five days, and the provisions of Article 182 of the Company Law shall not apply.
5. In the occurrence of the preceding paragraph, the meeting should be postponed or resumed. Shareholders who have not registered to participate in the original shareholders' meeting through video conference shall not participate in the postponed or continued meeting. Shareholders who have registered to participate in the original shareholders' meeting and completed the registration through video conference, and those who have not participated in the postponed or continued meeting, The number of shares present at the original shareholders' meeting, the exercised voting rights and voting rights shall be included in the total number of shares, voting rights and voting rights of shareholders attending the postponed or continued meeting. Proposals that have completed voting and counting, and announced the voting results or the list of elected directors and supervisors do not require re-discussion and resolution.
6. In the event that the video conference cannot be continued, after deducting the number of shares present at the shareholders' meeting via video conference, If the total number of shares present still reaches the statutory quota for the shareholders' meeting, the shareholders' meeting shall continue and there is no need to postpone or continue the meeting in accordance with Paragraph 4.
7. In the event that the meeting should continue in the preceding paragraph, the shareholders who participate in the shareholders’ meeting via video conference

shall be included in the total number of shares of the shareholders present.

8. When the company postpones or continues the meeting in accordance with the provisions of the second paragraph, it shall comply with the provisions listed in Article 44-27 of the Standards for the Handling of Share Affairs of Public Offering Companies, and follow the original date of the general meeting of shareholders and the provisions of each article. Do relevant pre-work.

9. The second paragraph of Article 12 and Item 3 of Article 13 of the Rules for the Use of Power of Attorney for Public Offering Companies to Attend Shareholders' Meetings, and Article 44-5 Item 2 and Article 44 of the Guidelines for the Handling of Share Affairs of Public Offering Companies 15. During the period specified in Paragraph 1 of Article 44-17, the company shall postpone or continue the date of the shareholders' meeting in accordance with the provisions of Paragraph 2.

Article 14: Announcement declaration

1. The number of shares acquired by the solicitor, the number of shares represented by the entrusted agent, and the number of shares attended by shareholders in written or electronic means, The company shall, on the day of the shareholders' meeting, prepare a statistical table in accordance with the prescribed format, and clearly disclose it in the shareholders' meeting; If the shareholders' meeting is held by video conference, the company shall upload the above-mentioned information to the shareholders' meeting video conference platform at least 30 minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

2. When the company holds a video conference of the shareholders' meeting and announces the opening of the meeting, the total number of shareholders' shares present shall be disclosed on the video conference platform. If the total number of shares and voting rights of the shareholders attending the meeting are otherwise counted, the same shall apply.

3. For the resolutions of the shareholders' meeting, if there is any major information required by the laws and regulations of the Taiwan Stock Exchange Co., Ltd. (Republic of China Securities OTC Exchange), the company shall transmit the content to the public information within the specified time. Observatory.

Article 15: Meeting maintenance

1. The staff handling the shareholders' meeting should wear identification cards or armbands.

2. The chairman may direct pickets or security personnel to assist in maintaining order at the venue. When pickets or security personnel are present to help

maintain order, they should wear armbands or identification cards with the words "Pickets".

3. If the venue is equipped with sound amplification equipment, the chairman may stop the shareholders from speaking with the equipment provided by the company.

4. If a shareholder violates the rules of procedure and refuses to obey the chairman's correction, and obstructs the progress of the meeting and refuses to obey after being stopped, the chairman may order the picket or security personnel to ask him to leave the meeting place.

5. When the meeting is in progress, the chairman may decide a time to announce a break. In the event of an irresistible event, the chairman may rule to temporarily suspend the meeting and announce the time for the continuation of the meeting depending on the situation.

6. Before the end of the agenda scheduled by the shareholders' meeting (including temporary motions), the venue for the meeting cannot continue to be used at that time, and the shareholders' meeting may decide to find another venue to continue the meeting.

7. The shareholders' meeting may, in accordance with Article 182 of the Company Law, resolve to postpone or continue the meeting within five days.

Article 16: Implementation and revision

The first edition on June 3, 2002 .

The first revision was on June 10 2020.

The second revision was on May 26 2022.

The third revision was on May 30 2024.

Appendix 4

GeoVision, Inc.

Shareholding of all directors

1. As of the closing date of this ordinary shareholders' meeting, March 31, 2026, The company's paid-in capital is NT$799,416,720, and the total number of issued shares is 79,941,672.
2. According to Article 26 of the Securities Exchange Law and the regulations on the shareholding ratio and inspection implementation rules of directors and supervisors of public offering companies, The statutory minimum number of shares held by all directors is 6,395,333 shares. As of March 31, 2026, when the transfer of accounts was closed at this general meeting of shareholders, the number of shares held by individual and all directors has been recorded in the shareholder register, which has met the statutory percentage standard.

Title	Name	Current shareholdings	
		Shares	Percentage(%)
Chairman	George Tai	3,463,820	4.33
Director	CHIAN JIN MANAGEMENT CONSULTING CO., LTD. Representative:Y.C. Wang	3,835,662	4.80
Director	ZHEN YUAN TECHNOLOGY CO., LTD Representative:James Lee	4,346,806	5.44
Director	ZHI CAI TECHNOLOGY CORPORATION Representative:Shelly Chen	3,229,440	4.04
Independent Director	Yu-Bing, Chen	91,551	0.11
Independent Director	Yi –Hsien, Chi	2,670	0.00
Independent Director	Shou-Shan, Chen	0	0.00
Shareholdings of all directors		14,969,949	18.72