Stock Code：6426

APOGEE Optocom Co., Ltd.

2026
ANNUAL GENERAL MEETING OF STOCKHOLDERS

Date of Meeting：June 26, 2026

Venue：2F, No. 26, Nan-Ke 3rd Rd., Hsin-shi Dist., Tainan City, Taiwan

Form of meeting：Physical shareholder meeting

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Chapter I. Meeting Procedures

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Chart II Meeting Agenda

Meeting Mode：Physical shareholders meeting

Meeting Time：10：30 a.m., June 26, 2026

Venue：2F, No. 26, Nan-Ke 3rd Rd., Hsin-shi Dist., Tainan City, Taiwan

Chairman：President Lee, Ying-Kun

Ⅰ、Report Metters：

1. 2025 Business Report
2. Audit Committee's Review Report on the 2025 Final Accounts and Financial Statements
3. 2025 Employees' and Directors' Remuneration Report

II、Acknowledged Matters：

Case 1：Proposed by the Board of Directors

Cause of Case：The 2025 Business Report and Financial Statements are submitted for ratification.

Explanation：The Company's 2025 Business Report and Financial Statements have been prepared, together with the business report and the audit report expressing an unqualified opinion issued by CPAs Yao, Shih-Chieh and Hu, Tzu-Ren of Ernst & Young. These documents have been submitted to the Audit Committee for review (see Attachments I to III).

Resolution：

Case 2：Proposed by the Board of Directors

Cause of Case：2025 Deficit Compensation case, submitted for ratification.

Explanation：In accordance with Article 26 of the Company's Articles of Incorporation, please refer to Attachment III for details of the 2025 Deficit Compensation.

Resolution：

III、Matters for Discussion

Case 1 ：Proposed by the Board of Directors

Cause of Case：Cash distributed from capital surplus to shareholders, submitted for discussion.

Explanation：1. The company allocate NT$ 19,254,200 from Capital surplus of excess the par value to shareholders as NT$ 0.5 per share (1,000 shares allotted NT$500). The calculation of cash distribution shall be rounded to the nearest yuan, with amounts below one yuan being disregarded. The total of these negligible amounts shall be included in the company's other income.

2. After the resolution is passed at the shareholders' meeting, the Chairman is authorized to establish the cash distribution record date, payment date, and other related matters. If there are subsequent changes due to legal amendments, regulatory adjustments, or company actions such as repurchases, cancellations, conversion of corporate bonds, issuance of new shares, or other factors affecting changes in shareholding, resulting in fluctuations in the number of outstanding shares, the cash distribution ratio to shareholders is adjusted accordingly. The Chairman is empowered to handle such matters with full authority upon approval by the shareholders' meeting.

Resolution：

Case 2 ：Proposed by the Board of Directors

Cause of Case：Amendment of the “Procedures for Acquisition and Disposal of Assets,” submitted for discussion.

Explanation：1. In response to approval by Letter with reference to File of Chin-kuan-cheng-fa-

tzu No. 1140383333 as well as the amendment of relevant statutory regulations, the Company hereby responds to amend the "Procedures for Acquisition and Disposal of Assets", the case is hereby submitted for discussion.

2. For details of the cross-reference table of the amended articles of the "Procedures for Acquisition and Disposal of Assets", please refer to Page 39~54.

Case 3 ：Proposed by the Board of Directors

Cause of Case：Amendment of the "Sustainable Development Best Practice Principles," submitted for discussion.

Explanation：1. In response to approval by Letter with reference to File of. Chin-kuan-cheng-fa-tzu 1140352230 as well as the amendment of relevant statutory regulations, the Company hereby responds to amend the "Sustainable Development Best Practice Principles." , the case is hereby submitted for discussion.

2. For details of the cross-reference table of the amended articles of the "Sustainable Development Best Practice Principles", please refer to Page 55~61.

Resolution：

Case 4：Proposed by the Board of Directors

Cause of Case：Amendment of the "Rules of Procedure for Shareholder Meetings," submitted for discussion.

Explanation：1. In response to approval by Letter with reference to File of. Chin-kuan-cheng-chiao-tzu 1140385797 as well as the amendment of relevant statutory regulations, and to ensure investors are informed of meeting agendas in a timely manner, encourage shareholder participation, and align with the " Sustainable Development Action Plans for Listed Companies " published by the FSC on March 28, 2023, the Company hereby responds to amend the "Rules of Procedure for Shareholder Meetings." , the case is hereby submitted for discussion.

2. .In response to approval by Letter with reference to File of. Chin-kuan-cheng-chiao-tzu 1150380895, ad to consider the possibility that in the event of natural disasters, incidents, or other force majeure events, the company may, without the stipulation in its Articles of Incorporation, conduct board elections via video conference or video-assisted shareholder meetings, the case is hereby submitted for discussion.

3. For details of the cross-reference table of the amended articles of the "Rules of Procedure for Shareholder Meetings", please refer to Page 62~73.

Resolution：

IV. Extemporary Motions

V. Adjourment

Attachment 1

APOGEE Optocom Co., Ltd.
2025 Business Report

Thank you for each of your full support to the Company in the past year. Herewith I sincerely represent the Company to extend our upmost honor and gratitude to you. APOGEE Optocom will adhere to the consistent philosophy to provide customers with best quality and service, and create the win-win scenario together with customers, in anticipation of producing better profit for sharing with the entire employees and the public investors so as to achieve the goal of corporate sustainable management. I would hereby present a summary report on the Company's 2025 business report and the future operation plan as follows：

I、2025 Business Results

(1) Performance Results of 2024 Business Plan：

Unit：NT$ Thousand

Year / Item	2025 (Consolidated)	2024 (Consolidated)	Increase (Decrease) Ratio(%)
Net Operating Revenue	487,310	329,852	+47.74
Operating Margin	145,745	2,708	+5,282.02
Operating Profit	(24,495)	(171,491)	-85.72
Pre-tax Net Profit	(23,250)	(140,012)	-83.39
Net Profit of the Period	(29,986)	(137,943)	-78.26
Total Comprehensive Income of the Period	(34,271)	(138,342)	-75.23
Earnings per Share (Dollar)	(0.78)	(3.58)	-78.21

The net operating revenue of the Company in 2025 was NT$487 million,representing a increase by 47.74% compared with 2024；the net loss of the period was NT$30 million。

In 2025, The progress of global 5G infrastructure has been steadily recovering, Earnings per share after tax narrowed to (0.78) compared to 2024.

(2)Budget Implementation Conditions：In 2025, the Company did not disclose the financial forecast，the entire operation was conducted, subject to business plan, as internally established by the company.

(3)Analysis on Financial Income and Expenditure,and Profitability： Unit：NT$.000；%

Analysis Item \ Year			2025 (Consilidated)	2024 (Consilidated)
Financial Structure	Liabilities to Assets(%)		11.38	9.89
	Long-term Capital to Property Plant and Equipment(%)		657.41	411.25
Profitability	Return on Assets(%)		(2.84)	(11.90)
	Return on Equity(%)		(3.22)	(13.31)
	Ratio to paid-in Capital	Operating Profit	(44.53)	(44.53)
		Net Pre-tax Profit	(36.35)	(36.35)
	Net Profit Ratio(%)		(6.15)	(41.82)
	Earnings per Share		(0.78)	(3.58)

(4)Research and Development Status

R&D focused on two aspects：

Process Development and Assembly Technology Enhancement for Optical Communication Filters in 800G and 1.6T Cloud Data Center Applications.To meet the demands of 800G and 1.6T optical communication in cloud data centers, the company has developed new manufacturing processes using its advanced precision coating equipment. These processes enable precise control of film thickness, refractive index, and internal stress during thin-film deposition, and combine advanced processing and measurement technologies to significantly improve batch yield in order to deliver the highest quality optical communication filters in the industry.

Wafer-Level Vacuum Optical Coating for Semiconductor Packaging

ApplicationsVacuum optical coatings are applied at the wafer level (6-inch, 8-inch, and 12-inch wafers) for semiconductor packaging applications. Various thin film products can be deposited, including: Infrared Cut Filters (IR-Cut Filters)、Waveguide Distributed Bragg Reflectors (DBRs)、Broadband Antireflection Coatings、Visible Bandpass Filters (VIS Band Pass Filters)、Near-Infrared Low-Shift Bandpass Filters (NIR Low Shift Band

Pass Filters)、Middle- and Far-Infrared Long Pass Filters and Index-Matched Transparent Conductive Films (Index-Match ITO),These coatings encompass a wide range of metal and compound thin films designed to meet the optical and functional requirements of advanced semiconductor and optoelectronic devices.

II、Summary of 2026 Business Plans

(1)Business Policies：

1.Talent：Recruit outstanding professional personnel, enhance employee professional knowledge through education and training, and maximize employee value.

2. Production Control：Improve coating output and yield, and reduce man-hours in the middle and back-end processes.

3.Production Cost：Continuously test various materials and new suppliers in order to reduce production costs and maintain competitiveness.

4.Customer Service：Provide customers with comprehensive solutions and proactively create win-win opportunities.

5.Market Exploitation：Actively exploit overseas markets, increase customer sources, and maintain market competitivness and share.

(2) Expected Sales Volume and its Basis：

The company's sales are expected to continue to grow, with estimated shipments of filters this year estimated to be approximately 8,415,000 pieces。

(3) Important Production and Marketing Policies

1. Important Production Policies:

①Production Technology: Continue to upgrade production technology by introducing digital visual inspection systems to replace traditional manual microscope inspection, significantly improving detection efficiency. Advanced precision measurement equipment has been introduced to shorten single-unit measurement cycles and enable "one-to-many" operations, maximizing equipment utilization and manpower flexibility.

②Process Improvement: Breaking through existing bottlenecks of coating equipment capacity to expand operable equipment base and optimize process stability, achieving simultaneous improvements in yield and capacity. For cutting processes, develop and introduce advanced high-precision fixtures to effectively reduce labor costs and material waste, while simultaneously progressing to advamced cutting technology to minimize cutting loss area , further increase the number of usable substrates per unit, and optimize material cost structure.

③Improvement of Management Systems: Establish enterprise-level core server architecture integrated with AI intelligent decision-making systems to optimize product technology evaluation and automated customer order matching. Big data analytics enable "rapid response and precise finalization" service advantages, shortening front-end evaluation cycles and strengthening core competitiveness in the global supply chain.

2. Important Marketing Policies:

① Communication Passive Market: European and American infrastructure and 5G fronthaul markets are primary near-term revenue sources. Monitor competitors' pricing strategies to optimize pricing amid market volatility.

②Cloud Data Market: Mass production of 800G modules began in 2023, with cooperation on 800G and CPO (Co-Packaged Optics) key components for next-generation development.

③Optical Communication Active Market: Focus on semiconductor CIS, low-orbit satellites, VR & LiDAR sensors, and related coating applications.

④Biomedical Market: Enhance fluorescent filters for flow cytometry (300-850nm) used in

oncology, immunology, hematology, and pharmacology, rapidly expanding filter types.

2. Important Marketing Policies:

① Communication Passive Market: The US BEAD project (Broadband Equity Access and Deployment Program) and AI data center construction are expected to start in 2026. The project will re-examine production costs, competitor pricing, market prices, delivery time, etc. to improve pricing strategies and focus on high-margin products for the top ten customers.

②Cloud Data Market: The 800G modules market has high demand but low prices. A strategic price increase is needed to maintain profitability, requiring optimization of delivery time and other services. 1.6TG & CPO (Co-Packaged Optics): Establish strategic partnerships with existing system manufacturers (as customers) or module suppliers for joint verification and market promotion.

③Optical Communication Active Market: Focus on semiconductor CIS, low-orbit satellites, VR & LiDAR sensors, and related coating applications. We focus on high-margin, high-tech, and high-potential fields such as aerospace-grade coatings, AR high-transmittance and low-reflection coatings, and LiDAR high-weather-resistance coatings. We also develop semiconductor CIS for domestic clients.

④Biomedical Market: Enhance fluorescent filters for flow cytometry (300-850nm) used in oncology, immunology, hematology, and pharmacology, rapidly expanding filter types. We will focus on providing new product solutions for existing customers and expand our developed filter products into other markets, while also exploring other applications such as antibody detection and cell detection.

III、The Company's Future Development Strategies

To maintain Apogee's leading position in optical coating technology, the company continues to invest heavily in R&D equipment and talent development. While advancing its filter technologies for 800Gb/s and 1.6Tb/s optical transceiver modules, Tongxin's forward-looking research will focus on key areas including：Filter technologies for 25G-PON and 50G-PON、Silicon photonics (SiPh) waveguides、Co-packaged optics (CPO) protective coatings、Anti-reflective coatings for edge couplers、Low-resistance contacts in semiconductor applications, establishing a solid foundation for future silicon photonics innovation technology platforms. Apogee's advanced silicon photonics co-packaging R&D is actively developing innovations in dipole, beam splitter, and DWDM components to further enhance advanced optical coatings for next-generation optical communication applications. The company continues to focus on new specialized process technologies, such as special patterned coatings, nanostructure coatings, and optical matching films for fiber arrays.

Apogee's forward-looking research continuously develops new materials, processes, optical coating components, and optical modules that may be adopted in the next five years. Apogee also continues to collaborate with external research institutions, including academia and industry alliances, to develop cost-effective optical thin-film technologies and vacuum coating manufacturing solutions for its customers. The forward-looking technology R&D team and its innovations in optical thin-film applications provide customers with competitive vacuum optical coating technologies, driving future business growth and profitability.

IV、Impact of External Competitive Environment, Regulatory Environment and Macro

The Company operates in the optical communications industry. In addition to being affected by industry technological advancements and market competition, its operational performance is also influenced by global telecommunications and data center investment momentum, relevant regulatory policies, and changes in the overall macro operating environment.

The Company maintains its consistent positive and steady attitude. In addition to sustaining close cooperation with key customers and continuously enhancing product production efficiency and yield rates to reduce costs and establish multi-win supply and marketing relationships, we will also continue to monitor market conditions, develop new products and adjust operational directions in response to market demand trends, and remain vigilant about the impact of laws and regulations on the Company's operations.

Thank you for your long-term support and care. The Company's management team will strive to provide the most complete products and the best services, creating greater benefits for shareholders and customers.

Wish you good health and good luck.

President Ying-Kun Lee (@ Law Lee)

General Manager Rick Wei (@ Rick Wei)

Chief Accounting Manager Huan-Sheng Chang (@ La Chang)

Attachment 1

Independent Auditors' Report Translated from Chinese

To APOGEE OPTOCOM CO., LTD.

Opinion

We have audited the accompanying consolidated balance sheets of APPOGEE OPTOCOM CO.LTD. (the "Company") and its subsidiaries as of 31 December 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies (together "the consolidated financial statements").

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Group as of 31 December 2025 and 2024, and their consolidated financial performance and cash flows for the year ended 31 December 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and became by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits, 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 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, and we do not provide a separate opinion on these matters.

Revenue recognition

The main business of the Company and its subsidiaries is to produce and sell film filters. For the year ended 31 December 2025, the Company recognized revenue in the amount of NT$487,310 thousand. The Company and its subsidiaries recognized revenue when promised products are transferred to customers and meet performance obligations. As the product contracts contain different transaction terms, which may cause the income to be recognized at an inappropriate time, we determined this a key audit matter.

Our audit procedures included, but were not limited to, assessing and testing the effectiveness of the internal control design and execution regarding timing of meeting performance obligation in the sales cycle. This includes selecting samples to test the details of sales transactions; checking the significant terms of the contract and checking the original sales orders, invoices, export declarations, signed receipts from customer; performing cut-off testing for a period before and after the balance sheet date by tracing to relevant supporting documents to verify that revenue have been recognized in correct periods, and review whether there was significant sales returns after the balance sheet date.

We also assessed the adequacy of disclosures of operating revenues. Please refer to Note VI to the consolidated financial statements.

Valuation for slow-moving inventories

As of 31 December 2025, the Group's net inventories amounted to NT$82,431 thousand, which accounted for 8% of total consolidated asset, which is significant for the consolidated financial statements. Since the inventory are mainly customized orders of optical communication coating products, and the evaluation of allowances for sluggish or obsolete inventories involves significant management judgment, we determined this as a key audit matter.

Our audit procedures included, but not limited to, assessing and testing the effectiveness of the internal control design and execution regarding provisioning policy of obsolescence inventory, including observing the physical count to confirm whether the inventory is slow-moving, evaluating the adequacy of management's provisioning policy of obsolescence loss, testing the accuracy of inventory aging on a sampling basis, analyzing the changes in inventory aging and assessing the inventory that needed to be individually provisioned for slow-moving losses; and recalculating allowance for inventory valuation loss, to ensure that the valuation for slow-moving inventories followed the Company's accounting policies.

We also assessed the adequacy of disclosures of inventories. Please refer to Notes V and VI to the consolidated financial statements.

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 requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China 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 ability to continue as a going concern of the Company and its subsidiaries, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

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 Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misrepresentation 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 Standards on Auditing of the Republic of China, we exercise professional judgment and 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 internal control of the Company and its subsidiaries.

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 ability to continue as a going concern of the Company and its subsidiaries. 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 Company and its subsidiaries to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, 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 Company and its subsidiaries 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 2025 consolidated financial statements 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.

Others

We have audited and expressed an unqualified opinion on the parent company only financial statements of the Company as of and for the year ended 31 December 2025 and 2024.

Ernst & Young, Taiwan

Yao, Shih-Chieh

Hu, Tzu-Ren

6 March 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying consolidated financial statements and report of independent accountants 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. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Consolidated Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ASSETS	Note	31 Dec. 2025	31 Dec. 2024
Current assets			
Cash and cash equivalents	IV/VI.1	$267,820	$218,288
Financial assets measured at amortized cost, current	IV/VI.4	296,744	300,000
Current contract assets	IV	1,146	263
Notes receivable, net	IV/VI.5	114	-
Accounts receivable, net	IV/VI.6	133,046	98,924
Current tax assets	IV	1,626	14,920
Inventories, net	IV/VI.7	82,431	86,079
Other current assets		27,643	14,596
Total current assets		810,570	733,070
Non-current assets			
Financial assets measured at fair value through other comprehensive income, non-current	IV/VI.3	1,389	5,674
Property, plant and equipment	IV/VI.8	137,986	236,448
Right-of-use assets	IV/VI.15	13,924	25,401
Deferred tax assets	IV/VI.19	52,770	59,473
Other non-current assets		3,583	2,587
Total non-current assets		209,652	329,583
Total assets		$1,020,222	$1,062,653

(The accompanying notes are an integral part of the consolidated financial statements)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS

As of 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

LIABILITIES AND SHAREHOLDERS' EQUITY	Note	31 Dec. 2025	31 Dec. 2024
Current liabilities			
Short-term loans	IV/VI.9	$17,500	$7,500
Financial liabilities measured at fair value through profit or loss, current	IV/VI.2	-	25
Current contract liabilities	IV	2,749	169
Notes payables	IV	429	24
Accounts payable	IV	17,205	16,724
Other payables	IV/VI.10	62,808	53,841
Lease liabilities, current	IV/VI.15	11,758	11,611
Other current liabilities		627	365
Total current liabilities		113,076	90,259
Non-current liabilities			
Deferred tax liabilities	IV/VI.19	148	113
Lease liabilities, non-current	IV/VI.15	2,701	14,459
Other non-current liabilities		260	260
Total non-current liabilities		3,109	14,832
Total liabilities		116,185	105,091
Equity attributable to the parent company	VI.12		
Ordinary shares		385,090	385,090
Capital surplus		556,542	673,187
Retained earnings			
Legal reserve		-	40,552
Special reserve		25,403	25,403
Unappropriated retained earnings		(29,986)	(137,943)
Total retained earnings		(4,583)	(71,988)
Other equity		(33,012)	(28,727)
Total equity		904,037	957,562
Total liabilities and equity		$1,020,222	$1,062,653

(The accompanying notes are an integral part of the consolidated financial statements)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Years Ended 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ITEMS	Note	For the year ended 31 December	
		2025	2024
Operating revenue	IV/VI.13	$487,310	$329,852
Operating costs	IV/VI.7,11,16	(341,565)	(327,144)
Gross profit		145,745	2,708
Operating expenses	IV/VI.11,14,15,16 /VII		
Sales and marketing expenses		(10,898)	(14,429)
General and administrative expenses		(65,341)	(64,631)
Research and development expenses		(84,085)	(96,294)
Expected credit (losses) gains		(9,916)	1,155
Total operating expenses		(170,240)	(174,199)
Operating losses		(24,495)	(171,491)
Non-operating income and expenses	IV/VI.17		
Other income		11,412	13,357
Other gains and losses		(9,668)	18,790
Finance costs		(499)	(668)
Total non-operating income and expenses		1,245	31,479
Losses from continuing operations before income tax		(23,250)	(140,012)
Income tax (expense) profit	IV/VI.19	(6,736)	2,069
Net losses		(29,986)	(137,943)
Other comprehensive income (losses)	IV/VI.18		
Items that will not be reclassified subsequently to profit or loss			
Unrealized gains (losses) from equity instruments investments measured at fair value through other comprehensive income		(4,285)	(399)
Total other comprehensive income, net of tax		(4,285)	(399)
Total comprehensive income		$(34,271)	$(138,342)
Net loss belongs to:			
Shareholders of the parent		$(29,986)	$(137,943)
Comprehensive income attributable to:			
Shareholders of the parent		$(34,271)	$(138,342)
Losses per share (NTD)	IV/VI.20		
Losses per share-basic		$(0.78)	$(3.58)
Losses per share-diluted		$(0.78)	$(3.58)

(The accompanying notes are an integral part of the consolidated financial statements)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGE IN EQUITY

For the Years Ended 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ITEMS	Equity attributable to parent company						Total equity
			Retained earnings			Other Equity interest	
	Ordinary share	Capital surplus	Legal Reserve	Special Reserve	Unappropriated retained earnings	Unrealized Gains (Losses) on Financial Assets Measured at Fair Value Through Other Comprehensive Income	
Balance as of 1 January 2024	$385,090	$692,441	$94,635	$25,403	($54,083)	$(28,328)	$1,115,158
Legal reserve used to offset accumulated deficits	-	-	(54,083)	-	54,083	-	-
Cash distributions from capital surplus	-	(19,254)	-	-	-	-	(19,254)
Net losses for the year ended 31 December 2024	-	-	-	-	(137,943)	-	(137,943)
Other comprehensive income (losses) for the year ended 31 December 2024	-	-	-	-	-	(399)	(399)
Total comprehensive income	-	-	-	-	(137,943)	(399)	(138,342)
Balance as of 31 December 2024	$385,090	$673,187	$40,552	$25,403	$(137,943)	$(28,727)	$957,562
Balance as of 1 January 2025	$385,090	$673,187	$40,552	$25,403	$(137,943)	$(28,727)	$957,562
Legal reserve used to offset accumulated deficits	-	-	(40,552)	-	40,552	-	-
Capital surplus used to offset accumulated losses	-	(97,391)	-	-	97,391	-	-
Cash distributions from capital surplus	-	(19,254)	-	-	-	-	(19,254)
Net losses for the year ended 31 December 2025	-	-	-	-	(29,986)	-	(29,986)
Other comprehensive income for the year ended 31 December 2025	-	-	-	-	-	(4,285)	(4,285)
Total comprehensive income	-	-	-	-	(29,986)	(4,285)	(34,271)
Balance as of 31 December 2025	$385,090	$556,542	$-	$25,403	$(29,986)	$(33,012)	$904,037

(The accompanying notes are an integral part of the consolidated financial statements)

English Translation of Consolidated Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

For the Years Ended 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ITEMS	For the year ended 31 December		ITEMS	For the year ended 31 December	
	2025	2024		2025	2024
Cash flows from operating activities:			Cash flows from investing activities:		
Net losses before tax	$(23,250)	$(140,012)	Acquisition of financial assets at amortized cost	(69,518)	(155,555)
Adjustments for:			Proceeds from disposal of financial assets at amortized cost	72,774	161,997
Income and expense adjustments			Acquisition of financial assets at fair value through profit or loss	(782)	(720)
Depreciation	124,555	150,064	Acquisition of property, plant and equipment	(9,585)	(5,774)
Amortization	348	424	Proceeds from disposal of property, plant and equipment	133	-
Expected credit losses (gain)	9,916	(1,155)	Acquisition of intangible assets	(481)	-
Net losses on financial assets or liabilities at fair value through profit or loss	757	745	Increase in prepayments for equipments	(6,009)	(12,602)
Interest expense	499	668	Net cash (used in) investing activities	(13,468)	(12,654)
Interest income	(8,017)	(9,272)			
Gain on disposal of property, plant and equipment	(133)	-	Cash flows from financing activities:		
Changes in operating assets and liabilities:			Increase in short-term loans	65,000	55,000
Contract assets	(883)	1,493	Decrease in short-term loans	(55,000)	(55,000)
Notes receivable, net	(114)	159	Cash payments for the principle portion of the lease liabilities	(11,611)	(11,921)
Accounts receivable, net	(44,038)	10,386	Cash dividends paid	(19,254)	(19,254)
Inventories	3,648	34,406	Net cash (used in) financing activities	(20,865)	(31,175)
Other current assets	(13,012)	13,148			
Other non current assets	115	271			
Contract liabilities	2,580	(180)			
Notes payable	405	(360)	Net increase in cash and cash equivalents	49,532	12,390
Accounts payable	481	(1,991)	Cash and cash equivalents, at beginning of period	218,288	205,898
Other account payables	8,966	(9,780)	Cash and cash equivalents, at end of period	$267,820	$218,288
Other current liabilities	262	(523)			
Cash generated from operations	63,085	48,491			
Interest received	7,982	9,285			
Interest paid	(498)	(667)			
Income taxes received (paid)	13,296	(890)			
Net cash provided by operating activities	83,865	56,219			

(The accompanying notes are an integral part of the consolidated financial statements)

Independent Auditors' Report Translated from Chinese

To APOGEE OPTOCOM CO., LTD.

Opinion

We have audited the accompanying parent company only balance sheets of APOGEE OPTOCOM CO., LTD. (the "Company") as of 31 December 2025 and 2024, and the related parent company only statements of comprehensive income, changes in equity and cash flows for the years ended 31 December 2025 and 2024, and notes to the parent company only financial statements, including the summary of significant accounting policies (together "the parent company only financial statements").

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

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of 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 (the "Norm"), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the reports of other auditors, 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 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, and we do not provide a separate opinion on these matters.

Revenue recognition

The main business of the Company is to produce and sell film filters. For the year ended 31

December 2025, the Company recognized revenue in the amount of NT$487,263 thousand. The Company recognized revenue when promised products are transferred to customers and meet performance obligations. As the product contracts contain different transaction terms, which may cause the income to be recognized at an inappropriate time, we determined this a key audit matter.

Our audit procedures included, but were not limited to, assessing and testing the effectiveness of the internal control design and execution regarding timing of meeting performance obligation in the sales cycle. This includes selecting samples to test the details of sales transactions; checking the significant terms of the contract and checking the original sales orders, invoices, export declarations, signed receipts from customer; performing cut-off testing for a period before and after the balance sheet date by tracking to relevant supporting documents to verify that revenue have been recognized in correct periods, and review whether there was significant sales returns after the balance sheet date.

We also assessed the adequacy of disclosures of operating revenues. Please refer to Note VI to the parent company only financial statements.

Valuation for slow-moving inventories

As of 31 December 2025, the Company's net inventories amounted to NT$82,431 thousand, which accounted for 8% of total parent company only asset, which is significant for the parent company only financial statements. Since the inventory are mainly customized orders of optical communication coating products, and the evaluation of allowances for sluggish or obsolete inventories involves significant management judgment, we determined this as a key audit matter.

Our audit procedures included, but not limited to, assessing and testing the effectiveness of the internal control design and execution regarding provisioning policy of obsolescence inventory, including observing the physical count to confirm whether the inventory is slow-moving, evaluating the adequacy of management's provisioning policy of obsolescence loss, testing the accuracy of inventory aging on a sampling basis, analyzing the changes in inventory aging and assessing the inventory that needed to be individually provisioned for slow-moving losses; and recalculating allowance for inventory valuation loss, to ensure that the valuation for slow-moving inventories followed the Company's accounting policies.

We also assessed the adequacy of disclosures of inventories. Please refer to Notes V and VI to the parent company only financial statements.

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 requirements of 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 ability to continue as a going concern of the Company, 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 audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company.

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 Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misrepresentation 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 Standards on Auditing of the Republic of China, we exercise professional judgment and 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 internal control of the Company.

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 ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

6. Obtain sufficient 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 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 2025 parent company only financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation 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.

Ernst & Young, Taiwan

Yao, Shih-Chieh

Hu, Tzu-Ren

6 March 2026

Notice to Readers：

The accompanying consolidated financial statements are intended only to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

Accordingly, the accompanying consolidated financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

As of 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ASSETS	Notes	31 Dec. 2025	31 Dec. 2024
Current assets			
Cash and cash equivalents	IV/VI.1	$265,934	$217,254
Financial assets measured at amortized cost, current	IV/VI.4	296,744	300,000
Current contract assets	IV	1,146	263
Notes receivable, net	IV/VI.5	114	-
Accounts receivable, net	IV/VI.6	133,037	99,016
Current tax assets	IV	1,626	14,920
Inventories, net	IV/VI.7	82,431	86,079
Other current assets		27,492	14,619
Total current assets		808,524	732,151
Non-current assets			
Financial assets measured at fair value through other comprehensive income, non-current	IV/VI.3	1,389	5,674
Property, plant and equipment	IV/VI.9	137,986	236,448
Right-of-use assets	IV/VI.16	11,865	21,283
Deferred tax assets	IV/VI.20	52,770	59,473
Other non-current assets		3,231	2,130
Total non-current assets		207,241	325,008
Total assets		$1,015,765	$1,057,159

(The accompanying notes are an integral part of the parent company only financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD.

PARENT COMPANY ONLY BALANCE SHEETS

As of 31 December 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

LIABILITIES AND SHAREHOLDERS' EQUITY	Notes	31 Dec. 2025	31 Dec. 2024
Current liabilities			
Short-term Loans	IV/VI.10	$10,000	$-
Financial liabilities measured at fair value through profit or loss, current	IV/VI.2	-	25
Current contract liabilities	IV	2,749	169
Notes payables	IV	429	24
Accounts payable	IV	17,205	16,724
Other payables	IV/VI.11	61,826	53,125
Lease liabilities, current	IV/VI.16	9,699	9,552
Other current liabilities		619	231
Total current liabilities		102,527	79,850
Non-current liabilities			
Deferred tax liabilities	IV/VI.20	148	113
Lease liabilities, non-current	IV/VI.16	2,701	12,400
Other non-current liabilities		260	260
Credit balance of investments accounted for using equity method	IV/VI.8	6,092	6,974
Total non-current liabilities		9,201	19,747
Total liabilities		111,728	99,597
Equity attributable to the parent company	VI.13		
Ordinary share		385,090	385,090
Capital surplus		556,542	673,187
Retained earnings			
Legal reserve		-	40,552
Special reserve		25,403	25,403
Unappropriated retained earnings		(29,986)	(137,943)
Total retained earnings		(4,583)	(71,988)
Other equity		(33,012)	(28,727)
Total equity		904,037	957,562
Total liabilities and equity		$1,015,765	$1,057,159

(The accompanying notes are an integral part of the parent company only financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF COMPERHENSIVE INCOME

For the Years Ended 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ITEMS	Notes	For the year ended 31 December	
		2025	2024
Operating revenue	IV/VI.14	$487,263	$329,551
Operating costs	IV/VI.7,12,17/VII	(342,689)	(327,350)
Gross profit		144,574	2,201
Operating expenses	IV/VI.12,15,17/VII		
Sales and marketing expenses		(10,898)	(14,429)
General and administrative expenses		(64,061)	(64,390)
Research and development expenses		(85,285)	(96,518)
Expected credit (losses) gain		(9,916)	1,155
Total operating expenses		(170,160)	(174,182)
Operating losses		(25,286)	(171,981)
Non-operating income and expenses	IV/VI.8,18		
Other income		11,435	13,507
Other gains and losses		(9,668)	18,790
Finance costs		(313)	(484)
Share of accounted for equity method loss of associates and joint ventures		882	156
Total non-operating income and expenses		2,336	31,969
Losses from continuing operations before income tax		(23,250)	(140,012)
Income tax (expense) profit	IV/VI.20	(6,736)	2,069
Net losses		(29,986)	(137,943)
Other comprehensive income (losses)	IV/VI.19		
Items that will not be reclassified subsequently to profit or loss			
Unrealized gains (losses) from equity instruments investments measured at fair value through other comprehensive income		(4,285)	(399)
Total other comprehensive income, net of tax		(4,285)	(399)
Total comprehensive income		$(34,271)	$(138,342)
Losses per share (NTD)			
Losses per share-basic	IV/VI.21	$(0.78)	$(3.58)
Losses per share-diluted		$(0.78)	$(3.58)

(The accompanying notes are an integral part of the parent company only financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

For the Years Ended 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ITEMS	Equity attributable to the parent company						Total equity
			Retained earnings			Other Equity interest	
	Ordinary share	Capital surplus	Legal Reserve	Special Reserve	Unappropriated retained earnings	Unrealized Gains (Losses) on Financial Assets Measured at Fair Value Through Other Comprehensive Income	
Balance as of 1 January 2024	$385,090	$692,441	$94,635	$25,403	($54,083)	$(28,328)	$1,115,158
Legal reserve used to offset accumulated deficits	-	-	(54,083)	-	54,083	-	-
Cash distributions from capital surplus	-	(19,254)	-	-	-	-	(19,524)
Net losses for the year ended 31 December 2024	-	-	-	-	(137,943)	-	(137,943)
Other comprehensive income (losses) for the year ended 31 December 2024	-	-	-	-	-	(399)	(399)
Total comprehensive income	-	-	-	-	(137,943)	(399)	(138,342)
Balance as of 31 December 2024	$385,090	$673,187	$40,552	$25,403	$(137,943)	$(28,727)	$957,562
Balance as of 1 January 2025	$385,090	$673,187	$40,552	$25,403	$(137,943)	$(28,727)	$957,562
Legal reserve used to offset accumulated deficits	-	-	(40,552)	-	40,552	-	-
Capital surplus used to offset accumulated deficits		(97,391)			$97,391		
Cash distributions from capital surplus	-	(19,254)	-	-	-	-	(19,254)
Net losses for the year ended 31 December 2025	-	-	-	-	(29,986)	-	(29,986)
Other comprehensive income (losses) for the year ended 31 December 2025	-	-	-	-	-	(4,285)	(4,285)
Total comprehensive income	-	-	-	-	(29,986)	(4,285)	(34,271)
Balance as of 31 December 2025	$385,090	$556,542	$-	$25,403	($29,986)	($33,012)	$904,037

(The accompanying notes are an integral part of the parent company only financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

APOGEE OPTOCOM CO., LTD.

PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

For the Years Ended 31 December 2025 and 2024

(Expressed in thousands of New Taiwan Dollars)

ITEMS	For the year ended 31 December	
	2025	2024
Cash flows from operating activities:		
Net losses before tax	$(23,250)	$(140,012)
Adjustments for:		
Depreciation	122,496	147,551
Amortization	348	424
Expected credit losses (gains)	9,916	(1,155)
Net losses on financial assets or liabilities at fair value through profit or loss	757	745
Interest expense	313	484
Interest income	(8,002)	(9,262)
Share of (profits) losses of associates and joint ventures accounted for using equity method	(882)	(156)
Gain on disposal of property, plant, and equipment	(133)	-
Changes in operating assets and liabilities:		
Contract assets	(883)	1,493
Notes receivable, net	(114)	159
Accounts receivable, net	(43,937)	10,294
Inventories	3,648	34,406
Other current assets	(12,838)	12,789
Other non current assets	10	15
Contract liabilities	2,580	(180)
Notes payable	405	(360)
Accounts payable	481	(1,991)
Other account payables	8,700	(9,593)
Other current liabilities	388	(439)
Cash generated from operations	60,003	45,212
Interest received	7,967	9,275
Interest paid	(312)	(484)
Income taxes paid	13,296	(890)
Net cash provided by operating activities	80,954	53,113

ITEMS	For the year ended 31 December	
	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets at amortized cost	(69,518)	(155,555)
Proceeds from disposal of financial assets at amortized cost	72,774	161,997
Acquisition of financial assets at fair value through profit or loss	(782)	(720)
Acquisition of property, plant and equipment	(9,585)	(5,774)
Proceeds from disposal of property, plant and equipment	133	-
Acquisition of intangible assets	(481)	-
Increase in prepayments for equipments	(6,009)	(12,602)
Net cash (used in) investing activities	(13,468)	(12,654)
Cash flows from financing activities:		
Increase in short-term Loans	50,000	40,000
Decrease in short-term Loans	(40,000)	(40,000)
Cash payments for the principle portion of the lease liabilities	(9,552)	(9,407)
Cash dividends paid	(19,254)	(19,254)
Net cash (used in) financing activities	(18,806)	(28,661)
Net increase in cash and cash equivalents	48,680	11,798
Cash and cash equivalents, at beginning of period	217,254	205,456
Cash and cash equivalents, at end of period	$265,934	$217,254

(The accompanying notes are an integral part of the parent company only financial statements.)

Attachment 2

March 06, 2026

To: 2026 Company's shareholders' meeting

Apogee Optcom Co., Ltd.
Audit Committee's Audit Report

Audit Committee completed the audit of the proposal of the Company's 2025 business report, financial statements (including individual financial statements) and the profit distribution prepared by the Boards of Directors, and the consolidated financial statements and individual financial statements audited and certified by accountants Jemmy Yao and Mink Hu from Ernst & Young (EY). In accordance with Article 14-4 of the Securities Exchange Law and Article 219 of the Company Act, there are no discrepancies of the above-mentioned reports. Please verify.

Sincerely

Apogee Optcom Co., Ltd.

Convener of Audit Committee: Zheng You-Ren

Attachment 3

APOGEE Optocom Co., Ltd.

2025 Deficit Compensation Statement

(Unit：NTD$)

Item	Amount	Re-marks
Undistributed earnings at the beginning of the period	0	
-：Decrease in retained earnings in 2025	(29,986,090)	
Sub-total	(29,986,090)	
Items for compensating deficit：		
Capital surplus	29,986,090	
Deficit yet to be compensated	0	

President: Manager: Chief Accounting Officer：

Attachment 4

APOGEE Optocom Co., Ltd.
Cross Reference Table of Amended Articles of
Procedures for Acquisition and Disposal of Assets

Article	Amended Article	Current Article	Reason for Amendment
Article 13 Procedure of Information disclosure	1.In the event of the acquisition or disposal of assets by the Company under any of the following circumstances, the Company shall, in accordance with the nature of the acquisition or disposal and the prescribed format, submit a public announcement on the website designated by the Financial Supervisory Commission within two days from the date of the event： (4) Acquiring or disposing of equipment or its right to use for business purposes, provided the counterparty is not a related party, and the transaction amount meets one of the following criteria: 1. If the company's paid-in capital is less than NT$10 billion, the transaction amount is NT$500 million or more. 2. If the company's paid-in capital is NT$10 billion or more but less than NT$50 billion, the transaction amount is NT$1 billion or more. 3. If the company's paid-in capital is NT$50 billion or more, the transaction amount is 5% or more of the company's paid-in capital.	1.In the event of the acquisition or disposal of assets by the Company under any of the following circumstances, the Company shall, in accordance with the nature of the acquisition or disposal and the prescribed format, submit a public announcement on the website designated by the Financial Supervisory Commission within two days from the date of the event： (4) Acquiring or disposing of equipment or its right to use for business purposes, provided the counterparty is not a related party, and the transaction amount meets one of the following criteria: 1. If the company's paid-in capital is less than NT$10 billion, the transaction amount is NT$500 million or more. 2. If the company's paid-in capital is NT$10 billion or more, the transaction amount is NT$1 billion or more.	In response to approval by Letter with reference to File of Chin-kuan-cheng-fa-tzu No. 11403833335, Based on considerations of the materiality of information disclosure, the standard for announcing that the counterparty to a transaction is not a related party has been raised to a transaction amount of 5% or more of the paid-in capital.

Article	Amended Article	Current Article	Reason for Amendment
Article 18	This Procedures for Acquisition and Disposal of Assets was established on November 30, 2012. The resolution was passed on the extraordinary shareholders' meeting held on December 18, 2012. First amendment: March 11, 2014 approved by Board of Directors. The first amendment of the procedure was passed on May 29, 2014 by the shareholders' meeting. Second amendment: November 7, 2014 approved by Board of Directors. The second amendment of the procedure was passed on June 3, 2015 by the shareholders' meeting. Third amendment: March 14, 2017 approved by Board of Directors. The third amendment of the procedure was passed on June 27, 2017 by the shareholders' meeting. Fourth amendment: March 13, 2019 approved by Board of Directors. The fourth amendment of the procedure was passed on June 5, 2019 by the shareholders' meeting. Fifth amendment: March 9, 2022 approved by Board of Directors. The fifth amendment of the procedure was passed on June 14, 2022 by the shareholders' meeting. Sixth amendment: November 6, 2025 approved by Board of Directors. The sixth amendment of the procedure was passed on June 26, 2025 by the shareholders' meeting.	This Procedures for Acquisition and Disposal of Assets was established on November 30, 2012. The resolution was passed on the extraordinary shareholders' meeting held on December 18, 2012. First amendment: March 11, 2014 approved by Board of Directors. The first amendment of the procedure was passed on May 29, 2014 by the shareholders' meeting. Second amendment: November 7, 2014 approved by Board of Directors. The second amendment of the procedure was passed on June 3, 2015 by the shareholders' meeting. Third amendment: March 14, 2017 approved by Board of Directors. The third amendment of the procedure was passed on June 27, 2017 by the shareholders' meeting. Fourth amendment: March 13, 2019 approved by Board of Directors. The fourth amendment of the procedure was passed on June 5, 2019 by the shareholders' meeting. Fifth amendment: March 9, 2022 approved by Board of Directors. The fifth amendment of the procedure was passed on June 14, 2022 by the shareholders' meeting.	

Attachment 5

APOGEE Optocom Co., Ltd.
Cross Reference Table of Amended Articles of
Sustainable Development Best Practice Principles

Article	Amended Article	Current Article	Reason for Amendment
Article 15	The company should consider the ecological impact of its operations, promote and advocate the concept of sustainable consumption, and conduct its R&D, procurement, production, operations, and service activities in accordance with the following principles to reduce the impact of its operations on the natural environment and human beings: 1. Reduce the resource and energy consumption of products and services. 2. Reduce the emission of pollutants, toxic substances, and waste, and properly dispose of waste. 3. Enhance the recyclability and reuse of raw materials or products. 4. Maximize the sustainable use of renewable resources. 5. Extend the durability of products. 6. Increase the efficiency of products and services. 7. Enhance the conservation, sustainable use of resources, and equitable benefits for marine and terrestrial biodiversity and ecosystems.	The company should consider the ecological impact of its operations, promote and advocate the concept of sustainable consumption, and conduct its R&D, procurement, production, operations, and service activities in accordance with the following principles to reduce the impact of its operations on the natural environment and human beings: 1. Reduce the resource and energy consumption of products and services. 2. Reduce the emission of pollutants, toxic substances, and waste, and properly dispose of waste. 3. Enhance the recyclability and reuse of raw materials or products. 4. Maximize the sustainable use of renewable resources. 5. Extend the durability of products. 6. Increase the efficiency of products and services.	In light of the United Nations Convention on Biological Diversity initiatives and relevant laws and regulations on marine and nature conservation, companies should consider the impact of their operations on biodiversity and ecosystems to facilitate sustainable business operations. Therefore, this article is amended and a seventh clause is added.
Article 21	Companies should create a favorable environment for employees' career development and establish effective career skills development training programs. **Listed-**	Companies should create a favorable environment for employees' career development and establish effective career skills development training programs. Companies should appropriately	To promote industry-academia integration and student career development, and

Article	Amended Article	Current Article	Reason for Amendment
	companies should establish industry-academia collaboration programs to cultivate talent for the industry. **The company should establish and implement reasonable employee welfare measures (including remuneration, leave and other benefits), and appropriately reflect operating performance or results in employee compensation**，to ensure that the sustainable development goals of recruitment, retention, and motivation of human resources can be achieved.	reflect their business performance or results in their employee remuneration policies to ensure that the sustainable development goals of recruitment, retention, and motivation of human resources can be achieved.	to encourage enterprises and schools to cooperate in talent cultivation, achieving a win-win situation for both industry and academia, the second item is hereby added, and the wording of the current second item is adjusted to the third item.
Article 32	This Principle was approved by Board of Directors on August 14, 2013. First amendment: March 13, 2015 approved by Board of Directors. Second amendment: November 7, 2018 approved by Board of Directors. Third amendment: March 12, 2020 approved by Board of Directors. The third amendment of the principle was passed on June 9, 2020 by the shareholders' meeting. Fourth amendment: March 9, 2022 approved by Board of Directors. The fourth amendment of the principle was passed on June 14, 2022 by the shareholders' meeting. Fifth amendment: March 9, 2023 approved by Board of Directors. The fifth amendment of the principle was passed on June 6, 2023 by the shareholders' meeting. **Sixth amendment: November 6, 2025 approved by Board**	This Principle was approved by Board of Directors on August 14, 2013. First amendment: March 13, 2015 approved by Board of Directors. Second amendment: November 7, 2018 approved by Board of Directors. Third amendment: March 12, 2020 approved by Board of Directors. The third amendment of the principle was passed on June 9, 2020 by the shareholders' meeting. Fourth amendment: March 9, 2022 approved by Board of Directors. The fourth amendment of the principle was passed on June 14, 2022 by the shareholders' meeting. Fifth amendment: March 9, 2023 approved by Board of Directors. The fifth amendment of the principle was passed on June 6, 2023 by the shareholders' meeting.	

Article	Amended Article	Current Article	Reason for Amendment
	of Directors. **The sixth amendment of the principle was passed on June 26, 2026 by the share-holders' meeting.**		

Attachment 6

APOGEE Optocom Co., Ltd.
Cross Reference Table of Amended Articles of
Rules of Procedure for Shareholder Meetings

Article	Amended Article	Current Article	Reason for Amendment
Article 3 Notice of Convening and Holding of Shareholders' Meeting	(The first and second items were not amended.) The Company shall, 30 days prior to the Annual General Shareholders' Meeting or 15 days prior to the Extraordinary Shareholders' Meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, relevant approval motions, discussion motions, and explanatory materials for all motions, including the election or removal of directors (including independent directors) and supervisors, and submit them to the Market Observation Post System(MOPS). Furthermore, 21 days prior to the Annual General Shareholders' Meeting or 15 days prior to the Extraordinary Shareholders' Meeting, the Company shall prepare electronic files of the shareholders' meeting proceedings manual and supplementary meeting materials and submit them to the Market Observation Post System(MOPS). **However, as a listed company, the company shall complete the transmission of the aforementioned electronic files**	The Company shall, 30 days prior to the Annual General Shareholders' Meeting or 15 days prior to the Extraordinary Shareholders' Meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, relevant approval motions, discussion motions, and explanatory materials for all motions, including the election or removal of directors and supervisors, and submit them to the Market Observation Post System(MOPS). Furthermore, 21 days prior to the Annual General Shareholders' Meeting or 15 days prior to the Extraordinary Shareholders' Meeting, the Company shall prepare electronic files of the shareholders' meeting proceedings manual and supplementary meeting materials and submit them to the Market Observation Post System(MOPS).	To facilitate investors' access to the agenda items of the annual shareholders' meetings of listed and over-the-counter companies as early as possible and to encourage shareholders to participate in the meetings and exercise their rights, the third item is amended to require all listed and over-the-counter companies to submit electronic copies of the shareholders' meeting proceedings manual and supplementary meeting materials to the information reporting website designated by the Financial Supervisory Commission 30

Article	Amended Article	Current Article	Reason for Amendment
	30 days prior to the shareholders' meeting.		days before the annual shareholders' meeting.
Article 14 Election Matters	(The first to third items were not amended.) **Companies holding video or video-assisted shareholder meetings must comply with Article 44-11 of the " Reg-ulations Governing the Administration of Shareholder Ser-vices of Public Companies." How-ever, in the event of natural disasters, incidents, or other force majeure, if the Ministry of Economic Affairs issues a public no-tice allowing the company to hold a shareholder meeting via video or video-assisted shareholder meet-ing for a certain pe-riod, this restriction does not apply.**	**(New)**	Companies holding video or video-assisted shareholder meetings must comply with Article 44-11 of the " Regulations Governing the Administration of Shareholder Services of Public Companies." However, in the event of natural disasters, incidents, or other force majeure, if the Ministry of Economic Affairs issues a public notice allowing the company to hold a shareholder meeting via video or video-assisted shareholder meeting for a certain period, this restriction does not apply.
Article 24	The Rules of Procedure for Shareholder Meetings were established on June 20, 2002. First amendment: December 18, 2012 passed by extraordinary shareholders' meeting.	The Rules of Procedure for Shareholder Meetings were established on June 20, 2002. First amendment: December 18, 2012 passed by extraordinary shareholders' meeting.	

Article	Amended Article	Current Article	Reason for Amendment
	Second amendment: June 3, 2015 amended by shareholders' meeting. Third amendment: June 9, 2020 passed by shareholders' meeting. Fourth amendment: August 6, 2020 amended by board of directors. August 24, 2021 passed by shareholders' meeting. Fifth amendment: March 11, 2021 amended by board of directors. June 6, 2023 passed by shareholders' meeting. Sixth amendment: November 8, 2022 amended by board of directors. **June 26, 2026 passed by shareholders' meeting.** Seventh amendment: March 6, 2026 amended by board of directors **Eigth amendment: May 4, 2026 amended by board of directors**	Second amendment: June 3, 2015 amended by shareholders' meeting. Third amendment: June 9, 2020 passed by shareholders' meeting. Fourth amendment: August 6, 2020 amended by board of directors. August 24, 2020 passed by shareholders' meeting. Fifth amendment: March 11, 2021 amended by board of directors. June 6, 2023 passed by shareholders' meeting. Sixth amendment: November 8, 2022 amended by board of directors.	

Appendix 1

Apogee Optcom Co., Ltd.

Procedures for Acquisition and Disposal of Assets

Article 1: Purpose

This procedure is established to protect investments, ensure information disclosure, and strengthen the management of the acquisition and disposal of the company's assets.

Article 2: Basis

This procedure is established in accordance with the Securities and Exchange Act and relevant regulations of the competent authorities.

Article 3: Scope of Assets

The scope of assets referred to in this standard is as follows:

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities of government funds, depositary receipts, call (sell) warrants, beneficial securities, and asset-backed securities.
2. Real estate (including land, buildings and structures, investment properties, and inventory of construction companies) and equipment.
3. Membership certificates.
4. Intangible assets such as patents, copyrights, trademarks, and franchises.
5. Right-to-use assets.
6. Receivables from financial institutions (including account receivables, foreign exchange discounting and lending, and collections of payments).
7. Derivative products.
8. Assets acquired or disposed of through mergers, divisions, acquisitions, or share transfers under law.
9. Other significant assets.

Article 4: Definitions

1. Derivatives: These refer to forward contracts, options contracts, futures contracts, leveraged margin contracts, exchange contracts, combinations of the above contracts, or combined contracts or structured products embedded with derivatives, whose value is derived from specific interest rates, financial instrument prices, commodity prices, exchange rates, price or rate indices, credit ratings or credit indices, or other variables. Forward contracts do not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (sale) contracts.
2. Assets Acquired or Disposed of Through Mergers, Divisions, Acquisitions, or Share Transfers: These refer to assets acquired or disposed of through mergers, divisions, or acquisitions under the Business Mergers and Acquisitions Act, the Financial Holding Company Act, the Financial Institutions Merger Act, or other laws, or assets acquired through the issuance of new shares to acquire shares in another company under Article 156-3 of the Company Act (hereinafter referred to as share transfers).
3. Related Parties and Subsidiaries: These should be identified in accordance with the Financial

Reporting Standards for Securities Issuers.

4. Professional Appraiser: Refers to a real estate appraiser or other person legally authorized to conduct appraisals of real estate and equipment.

5. Date of Occurrence: Refers to the earlier of the following dates: the date of signing the transaction agreement, the date of payment, the date of completion of the transaction, the date of transfer of ownership, the date of the board resolution, or other date sufficient to confirm the transaction counterparty and transaction amount. However, for investors requiring approval from the competent authority, the earlier of the above dates or the date of receiving approval from the competent authority shall prevail.
6. Investment in Mainland China: Refers to investment in Mainland China conducted in accordance with the Regulations Governing Investment or Technological Cooperation in Mainland China issued by the Investment Commission of the Ministry of Economic Affairs.
7. Investors as Professionals: Refers to financial holding companies, banks, insurance companies, securities finance companies, trust companies, securities firms operating proprietary trading or underwriting businesses, futures firms operating proprietary trading businesses, securities investment trust companies, securities investment advisory companies, and fund management companies established in accordance with law and regulated by the local financial regulatory authority.
8. Stock Exchange: Domestic stock exchange refers to the Taiwan Stock Exchange Corporation; foreign stock exchange refers to any organized securities trading market regulated by the securities regulatory authority of that country.
9. Securities Firm Premises: Domestic securities firm premises refer to the places where securities firms set up dedicated counters for trading in accordance with the regulations governing the trading of securities at securities firm premises; foreign securities firm premises refer to the premises of financial institutions that are subject to the management of foreign securities regulatory authorities and are authorized to conduct securities business.

Article 5: Scope and Limits of Investments

The total amount of real estate or securities acquired by the Company and its subsidiaries that are not for business use, and the limits on individual securities, are as follows, except for domestic and foreign income-generating bond and money market funds purchased by the Company to increase capital returns：

1. The total amount of real estate not for business use shall not exceed 40% of the Company's paid-in capital.
2. The total amount of securities invested in shall not exceed 40% of the Company's paid-in capital.
3. The limit on individual securities investments shall not exceed 20% of the Company's paid-in capital.

Article 6: Execution Unit for Acquisition or Disposal of Assets

1. Acquisition or disposal of long-term investment securities: The General Manager shall instruct the responsible person or establish a special project team to be responsible for evaluation and execution.
2. Acquisition or disposal of short-term investment securities: The Finance Department shall be

responsible for evaluation and execution.

3. Acquisition or disposal of real estate and equipment: The General Affairs Department shall be responsible for evaluation and execution.
4. Acquisition or disposal of membership certificates and intangible assets: The General Manager shall instruct the responsible person or establish a special project team to be responsible for assessment and execution.
5. Acquisition or disposal of claims and derivative products of financial institutions: The finance department shall be responsible for assessment and execution.
6. Assets acquired or disposed of through mergers, divisions, acquisitions, or share transfers in accordance with law, and other significant assets: The General Manager shall instruct the responsible person or establish a special project team to be responsible for assessment and execution.

Article 7: Authorization Limits and Levels for Acquiring or Disposing of Assets

The acquisition or disposal of the Company's assets shall be handled in accordance with the following limits and procedures:

1. The acquisition or disposal of long-term marketable securities investments shall be processed after the Finance Department submits an appraisal report to the Board of Directors for approval. The Company shall not relinquish its capital increase in Ferrule Precision Co., LTD. in any future year. If, in the future, the Company needs to relinquish its capital increase or disposal of Fufulu Co., Ltd. due to strategic alliance considerations or other reasons agreed upon by the OTC Exchange, it must be approved by a special resolution of the Company's Board of Directors.
2. The acquisition or disposal of short-term marketable securities investments (excluding bond funds used for fund transfer, etc.) shall be processed after the transaction amount is less than NT$10 million, submitted by the Finance Department to the General Manager for approval; and after the amount exceeds NT$10 million, submitted by the Finance Department to the Chairman for approval and then approved by the Board of Directors.
3. The acquisition or disposal of real estate shall be processed after the General Affairs Department submits relevant information to the Board of Directors for approval.
4. T he acquisition or disposal of equipment exceeding NT$30 million shall be subject to separate approval by the Board of Directors.
5. The acquisition or disposal of membership certificates and intangible assets shall be processed after the implementing unit submits relevant information to the Board of Directors for approval.
6. The acquisition or disposal of derivative products shall be handled in accordance with the relevant provisions of Article 11 of these procedures.
7. Assets acquired or disposed of through mergers, divisions, acquisitions, or share transfers under law shall be handled in accordance with the relevant provisions of Article 12 of these procedures.

Where the acquisition or disposal of assets by the Company requires board approval under the preceding paragraph or other legal provisions, and any director objects with record or written statement, the Company shall send the objection information to the respective supervisors.

Where the Company has appointed independent directors, when submitting asset acquisition or disposal transactions to the board for discussion in accordance with paragraphs one through five of Section 1, the Company shall fully consider the opinions of each independent director. Any objections or reservations from independent directors shall be recorded in the minutes of the board meeting. Where the Company has established an audit committee, significant asset or derivative transactions shall require the consent of more than half of all members of the audit committee and be submitted to the board for resolution.

If the preceding paragraph does not require the consent of more than half of all members of the audit committee, it may be carried out with the consent of more than two-thirds of all directors, and the audit committee's resolution shall be recorded in the minutes of the board meeting.

The term "all members of the audit committee" in Section 3 and "all directors" in the preceding paragraph refers to those actually in office.

Article 8: Procedures for Determining the Conditions of Asset Acquisition or Disposal

1. Methods and Reference Basis for Determining the Price of Asset Acquisition or Disposal:
(i) Acquisition or Disposal of Securities
(1) The price of securities traded on a centralized trading market or at a securities firm's business office shall be determined based on the market price of the securities at that time.
(2) The price of securities acquired or disposed of outside of a centralized trading market or securities firm's business office shall be determined by considering their net asset value per share, profitability, future development potential, and referencing the current trading price, or by referring to the current market interest rate, bond coupon rate, and debt credit rating.
(ii) The acquisition or disposal of real estate shall be negotiated with reference to the announced current value, appraised value, and actual transaction prices of adjacent real estate.
(iii) The acquisition or disposal of derivative products shall be handled in accordance with the relevant provisions of Article 11 of these procedures.
(iv) The acquisition or disposal of assets acquired or disposed of through mergers, divisions, acquisitions, or share transfers under law shall be handled in accordance with the relevant provisions of Article 12 of these procedures.
(v) The acquisition or disposal of other assets shall be conducted through comparison, negotiation, bidding, or other methods.

2. The acquisition or disposal of assets shall be handled by the responsible unit within the approval authority stipulated in the company's hierarchical responsibility system, and shall be submitted to the responsible unit for adjudication

Article 9: Valuation and Procedures for Acquiring or Disposing of Assets

1. Short-Term and Long-Term Securities

When acquiring or disposing of securities, the Company shall, prior to the date of the transaction, obtain the most recent financial statements of the target company, audited and certified by an accountant, as a reference for assessing the transaction price. Furthermore, for transactions exceeding 20% of the Company's paid-in capital or NT$300 million, the Company shall, prior to the date of the transaction, consult with an accountant regarding the reasonableness of the transaction price. However, this restriction does not apply if the securities have publicly quoted prices in an active market or if the Financial Supervisory Commission (FSC) stipulates otherwise.

2. Real Estate, Equipment, or Right-to-Use Assets

When the Company acquires or disposes of real estate, equipment, or right-to-use assets, except for

transactions with domestic government agencies, self-construction, leased construction, or acquisition/disposal of equipment or right-to-use assets for business use, if the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more, a valuation report issued by a professional appraiser must be obtained before the date of the transaction, and the following requirements must be met:

(i) If, due to special reasons, a limited price, specific price, or special price must be used as a reference for the transaction price, the transaction must first be approved by a resolution of the Board of Directors; the same applies if there are subsequent changes to the transaction terms.

(ii) If the transaction amount reaches NT$1 billion or more, valuations should be obtained from at least two professional appraisers.

(iii) If any of the following situations occur with the valuation results of professional appraisers, except where the valuation results for acquired assets are all higher than the transaction amount, or the valuation results for disposed assets are all lower than the transaction amount, an accountant should be consulted to provide a specific opinion on the reasons for the difference and the appropriateness of the transaction price:
   (1) The difference between the valuation result and the transaction amount exceeds 20% of the transaction amount.
   (2) The difference between the valuation results of two or more professional appraisers exceeds 10% of the transaction amount.

(iv) The date of issuance of the report by the professional appraiser and the date of establishment of the contract shall not exceed three months. However, if the same period's announced present value is applied and the period is within six months, the original professional appraiser may issue an opinion letter.

3. Membership Certificates or Intangible Assets or Their Right-to-Use Assets
   When the transaction amount for the acquisition or disposal of membership certificates or intangible assets or their right-to-use assets 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 consulted to provide an opinion on the reasonableness of the transaction price before the event occurs.
4. Derivative Financial Instruments
   Derivative financial instruments shall be handled in accordance with the relevant provisions of Article 11.
5. Assets Acquired or Disposed of Through Merger, Division, Acquisition, or Share Transfer by Law
   Assets acquired or disposed of through merger, division, acquisition, or share transfer by law shall be handled in accordance with the relevant provisions of Article 12.

The valuation reports or opinions obtained by our company from accountants, lawyers, or securities underwriters must meet the following requirements:

1. They must not have been convicted of violating this law, the Company Law, the Banking Law, the Insurance Law, the Financial Holding Company Law, or the Commercial Accounting Law, or of fraud, breach of trust, embezzlement, forgery, or business-related crimes, and must not have been sentenced to imprisonment for more than one year. However, this does not apply to those who have completed their sentence, completed their probation period, or have been pardoned for more than three years.
2. They must not be related parties or have a substantial relationship with the parties to the transaction.
3. If the company needs to obtain valuation reports from two or more professional valuation firms, the different professional valuation firms or their personnel must not be related parties or have a substantial relationship with each other.

When issuing valuation reports or opinions, the aforementioned personnel shall comply with the self-regulatory guidelines of their respective trade associations and the following:

1. Before accepting a case, they shall carefully assess their professional competence, practical experience, and independence.
2. When executing a case, they shall properly plan and implement appropriate work processes to reach conclusions and issue reports or opinions accordingly; and shall meticulously record the executed procedures, collected data, and conclusions in the case working papers.
3. For each source of data, parameter, and information used, their appropriateness and reasonableness shall be assessed as the basis for issuing valuation reports or opinions.
4. Declarations shall include matters such as the professionalism and independence of the relevant personnel, the assessment that the information used is appropriate, reasonable, and accurate, and compliance with relevant laws and regulations.

For assets acquired or disposed of by the company through court auction proceedings, the certification documents issued by the court may replace the valuation report or accountant's opinion.

Article 10: Related Party Transactions

1. When acquiring or disposing of assets with related parties, in addition to following the relevant resolution procedures and assessing the reasonableness of the transaction terms as stipulated in the preceding and this Article, if the transaction amount reaches 10% or more of the company's total assets, a valuation report issued by a professional appraiser or an accountant's opinion shall be obtained as required.
   The calculation of the transaction amount mentioned above shall be handled in accordance with Article 13.
2. When acquiring or disposing of real estate or its right-to-use assets from related parties, or acquiring or disposing of other assets besides real estate or its right-to-use assets with related parties, and the transaction amount reaches 20% or more of the company's paid-in capital, 10% or more of its total assets, or NT$300 million or more, except for the purchase or sale of domestic government bonds, bonds with buy-back or sell-back conditions, or the subscription or buy-back of money market funds issued by domestic securities investment trust enterprises, the following information shall be submitted to the board of directors for approval and the supervisor for acknowledgment before the transaction contract can be signed and payments made:
   (i) The purpose, necessity, and expected benefits of acquiring or disposing of the assets.
   (ii) The reasons for selecting related parties as transaction counterparties.
   (iii) Information regarding the acquisition of real estate or its right-to-use assets from related parties, and an assessment of the reasonableness of the predetermined transaction terms in accordance with items 3. to 6.
   (iv) The original acquisition date and price by the related parties, the counterparty, and their relationship with the Company and related parties.
   (v) A forecast of cash inflows and outflows for each month of the coming year, beginning in the month of contract signing, and an assessment of the necessity of the transaction and the reasonableness of the use of funds.
   (vi) A valuation report issued by a professional appraiser or an accountant's opinion obtained in accordance with regulations.
   (vii) Restrictions and other important agreements related to this transaction.
   The Board of Directors may authorize the Chairman to make a preliminary decision within the limits stipulated in Article 7, Paragraph 1, Item 4, regarding the following transactions between the Company and its parent company, subsidiaries, or subsidiaries in which it directly or indirectly holds 100% of the issued shares or total capital, subject to ratification by the most recent Board of Directors:
   (i) Acquiring or disposing of equipment or its right-to-use assets for business use.
   (ii) Acquiring or disposing of real estate right-to-use assets for business use

Where the Company has appointed independent directors, when submitting the above-mentioned transactions to the Board of Directors for discussion, the opinions of each independent director shall be fully considered. Any objections or reservations from independent directors shall be recorded in the minutes of the Board meeting.

When the Company establishes an audit committee, it shall require the consent of more than half of all members of the audit committee and a resolution of the Board of Directors.

If the Company or its subsidiaries (not publicly listed domestic companies) acquire or dispose of equipment or its right-to-use assets for business use, and the transaction amount exceeds 10% of the Company's total assets, the Company shall submit all transaction details regarding the acquisition or disposal of such equipment or its right-to-use assets to the shareholders' meeting for approval before signing the transaction agreement and making payment.

However, this does not apply to transactions between the Company and its parent company, subsidiaries, or subsidiaries among themselves.

3. When acquiring real estate or its right-to-use assets from related parties, the reasonableness of transaction costs shall be assessed using the following methods (for combined purchases or leases of land and buildings of the same subject, transaction costs may be assessed separately for each of the following methods):
   (i) The transaction price from the related party plus necessary interest and costs legally borne by the buyer. The necessary interest cost shall be calculated based on the weighted average interest rate of loans taken out by the company in the year the asset is acquired, but it shall not exceed the maximum non-financial industry borrowing rate published by the Ministry of Finance.
   (ii) If the related party has previously used the subject property as collateral for a loan from a financial institution, the total appraised value of the loan from the financial institution for the subject property shall be considered, provided that the cumulative actual loan amount from the financial institution for the subject property reaches at least 70% of the total appraised value and the loan period has exceeded one year. However, this does not apply if the financial institution and one of the parties to the transaction are related parties
4. When acquiring real estate or its right-to-use assets from related parties, in addition to assessing the cost of the real estate or its right-to-use assets as stipulated in the preceding two paragraphs, the company shall also consult an accountant for review and specific opinion.
5. The Company shall be exempt from the preceding two provisions, but shall still be subject to the provisions of paragraph 2, if it acquires real estate or its right-to-use assets from related parties under any of the following circumstances:
   (i) The related party acquires the real estate or its right-to-use assets through inheritance or gift.
   (ii) More than five years have passed since the date of the contract for the acquisition of the real estate or its right-to-use assets by the related party.
   (iii) The Company acquires the real estate by entering into a joint construction contract with a related party, or by commissioning a related party to construct the real estate through land commissioning, leased land commissioning, or other similar means.
   (iv) The Company acquires real estate for business use between itself and its parent company, subsidiaries, or subsidiaries that directly or indirectly hold 100% of the issued shares or total capital.

6. If the Company acquires real estate from related parties and the valuation results, as per paragraph 3 of this article, are all lower than the transaction price, the provisions of paragraph 7 shall apply. However, this shall not apply if the following circumstances exist, and objective evidence is provided, along with specific reasonable opinions from real estate professional appraisers and accountants:
   (i) If the related party acquired the plain land or leased the land for subsequent construction, they may provide evidence that one of the following conditions is met:

(1) The plain land was valued using the method stipulated in paragraph 3, and the building was valued based on the related party's construction costs plus reasonable construction profits, the total of which exceeds the actual transaction price. The reasonable construction profit shall be the lower of the related party's average gross profit margin for the past three years or the most recent gross profit margin for the construction industry published by the Ministry of Finance.

(2) Other non-related party transactions within one year involving the same property or adjacent areas, with similar areas, and whose transaction conditions are comparable after valuation according to the reasonable floor or area price difference expected in real estate sales or leasing practices.

(ii) The Company shall provide evidence that the real estate purchased or leased by the Company from related parties is comparable in terms of transaction conditions and area to other non-related party transactions in the adjacent area within the past year.

(iii) Transaction cases in the adjacent area referred to in (i) and (ii) shall, in principle, be those located in the same or adjacent blocks and within a radius of no more than 500 meters from the transaction target, or have a similar announced current value; similar area refers to transactions where the area of other non-related party transactions is not less than 50% of the area of the transaction target.

7. If the Company acquires real estate or its right to use from related parties, and the valuation results according to items 3. To 6. of this Article are all lower than the transaction price, the Company shall handle the following:

(i) The difference between the transaction price and the valuation cost of the real estate or its right to use shall be allocated to a special surplus reserve in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act, and shall not be distributed or converted into capital increases or rights issues. Furthermore, if the investor using the equity method to value the company's investment is a publicly traded company, the company should also set aside a special surplus reserve in proportion to its shareholding, in accordance with Article 41, Paragraph 1 of the Securities and Exchange Act.
The special surplus reserve set aside in accordance with the aforementioned provisions can only be used after the assets purchased or leased at a high price have been recognized as having suffered a depreciation loss, been disposed of, had their lease terminated, or have been appropriately compensated or restored to their original state, or there is other evidence confirming that there is no unreasonableness, and only after obtaining the consent of the Financial Supervisory Commission.

(ii) The supervisor should act in accordance with Article 218 of the Company Act. Where an audit committee has been legally established, the preceding paragraph applies to the independent directors of the audit committee.

(iii) The handling of (i) and (ii) above should be reported to the shareholders' meeting, and the details of the transaction should be disclosed in the annual report and prospectus

(iv) If the company acquires real estate or its right to use assets from related parties, and there is other evidence indicating that the transaction is not in accordance with normal business practices, the provisions of the preceding three paragraphs of this section should also be followed.

Article 11: Engaging in derivatives trading

1. Types of Derivative Transactions Permitted

(i) Derivatives refer to transaction contracts whose value is derived from assets, interest rates, exchange rates, indices, or other benefits, such as forward contracts, option contracts, futures contracts, leveraged margin contracts, exchange contracts, and composite contracts combining the above-mentioned products.

(ii) Forward contracts do not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, and long-term purchase (sale) contracts.

(iii) The Company's bond margin transactions shall be handled in accordance with the provisions of this procedure.

2. Business or Hedging Strategies
   Transactions involving derivatives shall be conducted with the aim of hedging risks. The selected trading products should primarily enable the Company to mitigate the risks arising from its business operations.
3. Division of Responsibilities
   (i) Financial Personnel:
      (1) Gather market information, assess trends and risks, be familiar with financial products and related laws and regulations, and operational techniques, and conduct transactions according to the instructions and authorization of the responsible supervisor to mitigate the risks of market price fluctuations.
      (2) Conduct regular assessments.
      (3) ake regular announcements and reports.
   (ii) Accounting Personnel:
      (1) Provide information on areas of risk exposure.
      (2) Perform accounting procedures.
      (3) Periodically assess profit and loss results and prepare financial statements.
   (iii) Auditing Unit
      Measure, supervise, and control the risks of transactions by the financial unit and report to the board of directors in the event of material deficiencies.

4. Performance Evaluation Guidelines
   (i) For all transactions involving derivative financial products, daily transaction details should be recorded on a transaction statement to monitor profit and loss. Exchange gains and losses should also be settled monthly, quarterly, semi-annually, and annually. Hedging transactions should be evaluated every two weeks, and the evaluation report should be submitted to the Chairman for approval.
   (ii) Performance evaluations should compare the results with pre-established evaluation benchmarks on the evaluation date to serve as a reference for future decision-making.

   (II) Performance evaluations should compare the results with pre-established evaluation benchmarks on the evaluation date to serve as a reference for future decision-making.

5. Total Amount of Permissible Contracts and Maximum Loss Amount

Item	Amount
Total Contract Amount	(i) The Company's trading limit for derivative products is capped at two-thirds of the foreign exchange risk position. (ii) Before engaging in any transaction, the Board of Directors must approve the trading limit, and the Chairman is authorized to approve the transaction within that limit. (iii) After the transaction is completed, the transaction details and profit/loss situation must be reported to the next Board of Directors meeting.
Maximum amount of total and individual contract losses	The maximum loss for an individual contract shall not exceed US$100,000, and the maximum loss for all contracts shall not exceed US$200,000. If there is a loss of more than 5% from the market price, the Chairman shall decide

	whether to stop the loss based on the needs of the operating unit and the expected financial market conditions, and shall report to the Board of Directors..

6. Operating Procedures
   (i) Confirm Trading Position
   (ii) Relevant Trend Analysis and Judgment
   (iii) Determine Specific Hedging Strategies:
      (1) Trading Target
      (2) Trading Position
      (3) Target Price and Range
      (4) Trading Strategy and Pattern
   (iv) Obtain Transaction Approval
   (v) Execute the Transaction
   Trading Target: Limited to domestic and international financial institutions; otherwise, the Chairman's approval is required.
   (vi) Transaction Confirmation: After the transaction, the trader should fill out a transaction form. The confirmation personnel should verify that the transaction conditions are consistent with the transaction form and submit it to the responsible supervisor for approval.
   (vii) Settlement: After the transaction is confirmed to be correct, the fund unit should, on the settlement date, have the designated settlement personnel prepare the payment and relevant documents for settlement at the agreed price.

7. Authorized Limits
   The Company engages in hedging transactions: The Chairman is authorized to make decisions within the limits outlined in Paragraph 5, and subsequently submit the decisions to the most recent Board of Directors for ratification.

8. Accounting Treatment
   According to Financial Accounting Standards Bulletin No. 34. Where domestic accounting standards do not explicitly regulate certain aspects, international accounting principles will be temporarily applied.

9. Internal Control
   (i) Risk Management Measures:
      (1) Credit Risk Management: Transaction counterparties should primarily be banks with which the Company has business dealings, or internationally renowned financial institutions that can provide professional information.
      (2) Market Price Risk Management: Transactions are limited to the open centralized market and over-the-counter market. Registration personnel should regularly verify that the total transaction amount complies with the limits stipulated in this procedure. The Company should regularly assess and manage the risk of price fluctuations in derivative financial products caused by changes in interest rates, exchange rates, or other factors.
      (3) Liquidity Risk Management: To ensure liquidity, the Company should confirm with the treasury personnel before each transaction that the transaction amount will not result in insufficient liquidity.
      (4) Cash Flow Risk Management: To ensure the stability of the company's working capital turnover, the company's funds for derivative transactions will primarily come from its own capital.
      (5) Operational Risk Management: Authorized limits and operational procedures must be strictly adhered to to avoid operational risks.

(6) Legal Risk Management: Any documents signed with banks must be reviewed by legal personnel or legal counsel before formal signing to avoid legal risks.

(ii) Internal Control

(1) Trading personnel and confirmation/settlement personnel must not hold concurrent positions.

(2) Trading personnel should submit transaction documents or contracts to the registration personnel for recording.

(3) Registration personnel should regularly reconcile accounts or register with trading counterparties.

(4) Registration personnel should establish a reference book, detailing the types, amounts, board approval dates, and related matters requiring careful assessment for all derivative transactions.

(5) Personnel responsible for risk measurement, monitoring, and control should belong to different departments than those mentioned above and should report to the board of directors or senior management who are not responsible for trading or position decisions.

(iii) Periodic Assessment and Handling of Abnormal Situations

(1) The senior executive designated by the Board of Directors shall pay close attention to the supervision and control of risks in derivatives trading and shall periodically assess whether the performance of the transactions conforms to the established business strategy and whether the risks undertaken are within the permissible range.

(2) The senior executive designated by the Board of Directors shall periodically assess whether the currently used risk management procedures are appropriate and whether they are being implemented in accordance with these procedures.

(3) Positions held in derivatives trading shall be assessed at least weekly, and hedging transactions conducted for business needs shall be assessed every two weeks. Assessment reports shall be submitted to senior executives authorized by the Board of Directors.

(4) In the event of abnormal situations, the senior executive designated by the Board of Directors shall take necessary countermeasures and report to the Board of Directors immediately. If independent directors have been appointed, an independent director shall be present at the Board meeting and provide their opinion.

(5) To test the appropriateness of the evaluation model for derivatives, the senior executive designated by the Board of Directors shall periodically conduct individual evaluations of each financial product. Furthermore, any changes to the evaluation model shall be subject to appropriate control, recording, and testing.

(6) The Company engages in derivative transactions, which shall be handled by authorized personnel in accordance with the relevant provisions of this Article, and shall be reported at the most recent Board meeting afterward.

10. Internal Audit System

(i) Internal auditors shall regularly review the adequacy of internal controls over derivatives trading and prepare monthly audit reports on the compliance of the trading department in conducting derivatives trading. If any significant violations are discovered, written notification shall be given to all supervisors. If the Company has appointed independent directors, such notification shall be given in writing to the independent directors along with the notification to the supervisors. If the Company has established an audit committee, the provisions regarding auditors shall apply to the audit committee.

(ii) The Financial Supervisory Commission shall promptly submit the rectification progress report on the deficiencies and irregularities identified in the aforementioned audit report to the Financial Supervisory Commission in accordance with the prescribed format through the information reporting system for future reference.

Article 12: Mergers, Divisions, Acquisitions, and Share Transfer

1. Before convening a board resolution for a merger, division, acquisition, or share transfer, the Company shall, at the time of such resolution, engage an accountant, lawyer, or securities underwriter to provide an opinion on the reasonableness of the share exchange ratio, acquisition price, or the distribution of cash or other assets to shareholders, and submit this opinion to the board for discussion and approval. However, the aforementioned expert opinion may be waived for mergers between subsidiaries in which the Company directly or indirectly holds 100% of the issued shares or total capital, or mergers between subsidiaries in which the Company directly or indirectly holds 100% of the issued shares or total capital.
2. The Company shall prepare a public document to shareholders before the shareholders' meeting outlining the material terms and related matters of the merger, division, or acquisition, and deliver it to shareholders along with the aforementioned expert opinion and the notice of the shareholders' meeting, as a reference for their decision on whether to approve the merger, division, or acquisition. However, this does not apply to mergers, divisions, or acquisitions that are exempt from shareholder resolution under other laws. If, due to insufficient attendance, voting rights, or other legal restrictions, a shareholders' meeting of any of the companies involved in the merger, division, or acquisition is unable to be convened or a resolution is passed, or if a resolution is rejected by the shareholders' meeting, the participating companies shall immediately publicly explain the reasons for the failure, the subsequent handling procedures, and the expected date of the next shareholders' meeting.
3. Unless otherwise stipulated by law or with prior approval from the Financial Supervisory Commission (FSC) due to special circumstances, participating companies in a merger, division, or acquisition shall convene their board meetings and shareholders' meetings on the same day to resolve matters related to the merger, division, or acquisition. Unless otherwise stipulated by law or with prior approval from the FSC due to special circumstances, participating companies in a share transfer shall convene their board meetings on the same day.
4. All persons involved in or aware of the Company's merger, division, acquisition, or share transfer plans shall provide a written confidentiality commitment, and shall not disclose the contents of the plan to any third party before the information is made public, nor shall they, either personally or through others, buy or sell shares or other equity securities of any company related to the merger, division, acquisition, or share transfer.
5. Companies involved in mergers, splits, acquisitions, or share transfers whose listed companies or shares are traded on securities firms' business premises shall keep complete written records of the following information for five years for audit purposes:
   (i) Basic Personnel Information: This includes the titles, names, and ID numbers (or passport numbers if foreign nationals) of all persons involved in or executing the merger, division, acquisition, or share transfer plan prior to the public announcement.
   (ii) Dates of Important Events: This includes the dates of signing letters of intent or memorandums of understanding, engaging financial or legal advisors, signing contracts, and board meetings.
   (iii) Important Documents and Minutes: This includes documents related to the merger, division, acquisition, or share transfer plan, letters of intent or memorandums of understanding, important contracts, and board meeting minutes..
6. Companies involved in the merger, division, acquisition, or share transfer that are listed or whose shares are traded on securities firms' premises shall, within two days of the date of the board resolution, submit the information in paragraphs 1. and 2, above, in the prescribed format, to the Financial Supervisory Commission via the internet information system for review
7. If any company involved in the merger, division, acquisition, or share transfer is not a listed company or whose shares are traded on securities firms' premises, this company shall enter into an agreement with it and proceed in accordance with paragraphs 5. and 6.
8. Except for the following circumstances, the share exchange ratio or acquisition price in any merger, division, acquisition, or share transfer by the Company shall not be arbitrarily changed,

and such changes shall be stipulated in the merger, division, acquisition, or share transfer agreement:

(i) Cash capital increases, issuance of convertible bonds, grants, issuance of bonds with warrants, preferred shares with warrants, warrants, and other securities with equity characteristics.

(ii) Actions affecting the Company's financial operations, such as the disposal of significant assets.

(iii) Events affecting the Company's shareholders' equity or securities prices, such as major disasters or significant technological changes.

(iv) Adjustments to the repurchase of treasury shares by any party participating in the merger, division, acquisition, or share transfer in accordance with the law.

(v) Changes in the number or number of participating entities in the merger, division, acquisition, or share transfer.

(vi) Other conditions that have been stipulated in the agreement and publicly disclosed.

9. uWhere this company participates in a merger, division, acquisition, or share transfer, the contract shall specify its relevant rights and obligations, and shall include the following:

(i) Handling of breach of contract.

(ii) Principles for handling equity securities or repurchased treasury shares issued before the merger or division of the company.

(iii) The quantity of treasury shares that the participating company may legally repurchase after the share exchange ratio calculation benchmark date, and the principles for handling such repurchase.

(iv) Handling of changes in the number or number of participating entities.

(v) Expected progress and completion schedule of the plan.

(vi) Procedures for handling situations where the plan is not completed on schedule, including the scheduled date for a shareholders' meeting required by law.

10. If any party involved in a merger, division, acquisition, or share transfer intends to engage in another merger, division, acquisition, or share transfer with other companies after the information has been made public, the participating companies shall be exempt from convening a new shareholders' meeting unless the number of participating companies decreases and the shareholders' meeting has resolved and authorized the board of directors to change the powers. Furthermore, all procedures or legal acts already completed in the original merger, division, acquisition, or share transfer case shall be repeated by all participating companies.

11. If any of the companies involved in a merger, division, acquisition, or share transfer is not a publicly traded company, the Company shall enter into an agreement with it and proceed in accordance with the provisions of Items 3 to 7 and 10 of this Article

Article 13: Information Disclosure Procedures

1. In any of the following circumstances regarding the acquisition or disposal of assets, the Company shall, according to the nature and prescribed format, submit a public announcement on the website designated by the Financial Supervisory Commission within two days from the date of the event:

(i) Acquiring or disposing of real estate or its right-to-use assets from related parties, or acquiring or disposing of other assets besides real estate or its right-to-use assets with related parties, where the transaction amount exceeds 20% of the Company's paid-in capital, 10% of its total assets, or NT$300 million. However, this does not apply to the purchase or sale of domestic government bonds, bonds with buy-back or sell-back conditions, or the subscription or buy-back of money market funds issued by domestic securities investment trust enterprises.

(ii) Conducting mergers, divisions, acquisitions, or share transfers.

(iii) Losses from derivative transactions reaching the maximum amount of total or individual contractual losses stipulated in this procedure.

(iv) Acquiring or disposing of equipment or its right to use for business purposes, provided that the counterparty is not a related party, and the transaction amount meets one of the following criteria:
   (1) If the Company's paid-in capital is less than NT$10 billion, the transaction amount is NT$500 million or more.
   (2) If the Company's paid-in capital reaches NT$10 billion, the transaction amount is NT$1 billion or more.

(v) Acquiring real estate through self-construction, leased construction, joint construction of separate units, joint construction of profit sharing, or joint construction of separate sales, provided that the counterparty is not a related party, and the Company's expected investment in the transaction amount is NT$500 million or more.

(vi) Asset transactions other than those listed in the preceding five paragraphs, disposal of claims by financial institutions, or investments in mainland China, where the transaction amount reaches 20% of the Company's paid-in capital or NT$300 million or more. However, the following situations are exempt from this restriction:
   (1) Buying or selling domestic government bonds or foreign government bonds with a credit rating not lower than Taiwan's sovereign rating.
   (2) Buying and selling bonds with repurchase or resale conditions, and subscribing to or repurchasing money market funds issued by domestic securities investment trust companies.

2. The transaction amounts mentioned above shall be calculated as follows:
   (i) Amount of each transaction.
   (ii) Amount accumulated within one year for transactions involving the acquisition or disposal of the same type of asset with the same counterparty.
   (iii) Amount accumulated within one year for the acquisition or disposal (acquisition and disposal accumulated separately) of real estate or its right-to-use assets under the same development project.
   (iv) Amount accumulated within one year for the acquisition or disposal (acquisition and disposal accumulated separately) of the same securities.

3. The Company and its subsidiaries not publicly listed in Taiwan shall, in accordance with the prescribed format, submit monthly reports on their derivative transactions as of the end of the previous month to the information reporting website designated by the Financial Supervisory Commission by the 10th of each month.

4. If any items required to be announced by the Company are found to be incorrect or incomplete and require correction, the Company shall re-announce and report all items within two days from the date of becoming aware of the error.

5. When acquiring or disposing of assets, the Company shall keep relevant contracts, minutes, registers, valuation reports, and opinions from accountants, lawyers, or securities underwriters at the Company's premises for at least five years, unless otherwise stipulated by law.

6. After the Company has publicly announced a transaction in accordance with the provisions of paragraphs 1 to 5 of this Article, if any of the following circumstances occur, the Company shall publicly announce the relevant information on the website designated by the Financial Supervisory Commission within two days from the date of the event:

   (i) There is a change, termination, or cancellation of the relevant contracts signed in the original transaction.

(ii) The merger, division, acquisition, or share transfer is not completed according to the schedule stipulated in the contract.
(iii) There is a change in the content of the original public announcement.

Article 14: Subsidiary Management

1. When a subsidiary of the Company acquires or disposes of assets, it shall establish an "Asset Acquisition or Disposal Procedure" in accordance with relevant standards and follow the Company's "Asset Acquisition or Disposal Procedure. "
2. If a subsidiary of the Company is not a publicly listed company in China, and its acquisition or disposal of assets meets the disclosure and reporting standards, the Company shall handle the disclosure and reporting matters. The disclosure and reporting standards for subsidiaries, regarding the company's paid-in capital or total assets, shall be based on the Company's paid-in capital or total assets.

Article 14-1：

The requirement of 10% of total assets in this procedure shall be calculated based on the total asset amount in the most recent individual or separate financial report as stipulated in the Financial Reporting Standards for Securities Issuers.

Article 15：

Any personnel who violate this procedure and related laws and regulations may be subject to warnings, demerits, demotions, suspensions, salary reductions, dismissals, or other disciplinary actions by the Company, depending on the severity of the violation, and this will be considered an internal review matter.

Article 16：

Matters not covered in this procedure shall be handled in accordance with relevant laws and regulations and the Company's relevant rules and regulations. If the competent authority amends or issues a new order regarding the "Guidelines for the Handling of Acquisitions or Disposals of Assets by Publicly Listed Companies," the Company shall comply with the provisions of the new order.

Article 17：

This procedure, after being approved by the Board of Directors, shall be sent to the supervisors and submitted to the Shareholders' Meeting for approval before implementation, and the same applies to amendments. If any director expresses objection and there is a record or written statement, the Company shall also send the objection information to the supervisors.

If the Company has appointed independent directors, when submitting this procedure to the Board of Directors for discussion in accordance with the preceding paragraph, the opinions of each independent director shall be fully considered. If any independent director has objections or reservations, they shall be recorded in the minutes of the Board meeting.

When the Company establishes an Audit Committee, the establishment or amendment of procedures for acquiring or disposing of assets shall require the consent of more than half of all members of the Audit Committee and be submitted to the Board of Directors for resolution.

If the preceding paragraph does not require the consent of more than half of all members of the Audit Committee, it may be implemented with the consent of more than two-thirds of all directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board meeting.

The term "all members of the Audit Committee" in paragraph 3 and "all directors" in the preceding

paragraph refers to those actually in office.

When establishing an audit committee, Articles 7, 10, 11, and 17 regarding the supervisory personnel shall apply mutatis mutandis to the audit committee.

When establishing an audit committee, Article 10, paragraph 7, item 2 shall apply mutatis mutandis to the independent directors of the audit committee.

Article 18：

1. This Procedures for Acquisition and Disposal of Assets was established on Novem-ber 30, 2012 by Board of Directors.
2. T he resolution was passed on the extraordinary shareholders' meeting held on Decem-ber 18, 2012.
3. First amendment: March 11, 2014 approved by Board of Directors.
4. The first amendment of the procedure was passed on May 29, 2014 by the shareholders' meeting.
5. Second amendment: November 7, 2014 approved by Board of Directors.
6. The second amendment of the procedure was passed on June 3, 2015 by the shareholders' meeting.
7. Third amendment: March 14, 2017 approved by Board of Directors.
8. The third amendment of the procedure was passed on June 27, 2017 by the share-holders' meeting.
9. Fourth amendment: March 13, 2019 approved by Board of Directors.
10. The fourth amendment of the procedure was passed on June 5, 2019 by the share-holders' meeting.
11. Fifth amendment: March 9, 2022 approved by Board of Directors.
12. The fifth amendment of the procedure was passed on June 14, 2022 by the shareholders' meeting.

Appendix 2

APOGEE Optocom Co., Ltd.

Sustainable Development Best Practice Principles

Chapter 1 General Provisions

Article 1 To assist companies in fulfilling their corporate social responsibility and promoting economic, environmental, and social progress to achieve sustainable development goals, this Code of Practice is formulated for compliance.

Companies should refer to the "Code of Practice for Sustainable Development of Listed Companies" to formulate their own code of practice to manage their economic, environmental, and social risks and impacts. ◦

Article 2 This code of conduct covers the overall operations of the company and its group companies. It encourages the company to actively practice sustainable development while conducting business, aligning with international development trends, and through corporate citizenship, to enhance its contribution to the national economy, improve the quality of life for employees, communities, and society, and promote a competitive advantage based on sustainable development.

Article 3 In fulfilling its commitment to sustainable development, the company should pay attention to the rights and interests of stakeholders. While pursuing sustainable operation and profitability, it should also emphasize environmental, social, and governance (ESG) factors and incorporate them into its management policies and operations. The company should conduct risk assessments of ESG and ESG issues related to its operations in accordance with the principle of materiality and establish relevant risk management policies or strategies. ◦

Article 4 The company's practices regarding sustainable development should adhere to the following principles:

1. Implementing corporate governance.
2. Developing a sustainable environment.
3. Upholding public interest.
4. Enhancing the disclosure of information related to sustainable development.

Article 5 The company should consider the development trends of domestic and international sustainability issues and their relevance to its core business, as well as the impact of the company's own and its group's overall operations on stakeholders, to formulate sustainability policies, systems, or related management guidelines and specific implementation plans. These should be approved by the board of directors and reported to the shareholders' meeting.

When shareholders propose resolutions related to sustainability, the company's board of directors should consider including them in the shareholders' meeting agenda. ◦

Chapter 2 Implementing and Promoting Corporate Governance

Article 6 Companies should follow the Code of Conduct for Listed Companies, the Code of Conduct for Integrity Management for Listed Companies, and the Reference Examples of Code of Ethical Conduct for Listed Companies to establish an effective corporate governance structure and related ethical standards and matters in order to improve corporate governance.

Article 7 The company's directors shall exercise the duty of care of prudent managers, urging the company to practice sustainable development and regularly reviewing its implementation effectiveness and continuous improvement to ensure the implementation of sustainable development policies. When promoting the company's sustainable development goals, the board of directors should fully consider the interests of stakeholders and include the following:

1. Propose a sustainable development mission or vision, and formulate sustainable development policies, systems, or related management guidelines.
2. Integrate sustainable development into the company's operations and development direction, and approve specific implementation plans for sustainable development.
3. Ensure the timeliness and accuracy of the disclosure of information related to sustainable development.

Economic, environmental, and social issues arising from the company's operations should be handled by senior management authorized by the board of directors, who should report the handling status to the board. The operational procedures and the responsible personnel should be clearly defined.

Article 8 The company should regularly conduct educational training to promote sustainable development, including promoting the matters mentioned in paragraph 2 of the preceding article.

Article 9 To ensure sound management for sustainable development, the company should establish a governance structure that promotes sustainability, and set up a dedicated (or part-time) unit responsible for proposing and implementing sustainability policies, systems, and related management guidelines and specific implementation plans, and reporting regularly to the board of directors.

The company should establish a reasonable renumeration policy to ensure that renumeration planning aligns with organizational strategic goals and the interests of stakeholders.

Employee performance appraisal systems should be integrated with sustainability policies, and clear and effective reward and punishment mechanisms should be established.

Article 10 The company should respect the rights and interests of stakeholders, identify its stakeholders, and establish a stakeholder section on its website; through appropriate communication methods, the company should understand the reasonable expectations and needs of stakeholders and respond appropriately to their concerns regarding important sustainability issues.

Article 11 Our company shall comply with relevant environmental regulations and international standards, appropriately protect the natural environment, and strive to achieve environmental sustainability goals in the execution of our operations and internal management.

Chapter 3 Developing a Sustainable Environment

Article 12 The company should strive to improve energy use and utilize recycled materials with low environmental impact, ensuring the sustainable use of Earth's resources.

Article 13 The company should establish an appropriate environmental management system based on its industry characteristics. This system should include the following:

1. Collecting and assessing sufficient and timely information on the impact of operational activities on the natural environment.

2. Establishing measurable environmental sustainability targets and regularly reviewing their sustainability and relevance.
3. Developing specific plans or action programs and regularly reviewing their effectiveness.

Article 14 The company should establish a dedicated environmental management unit or assign personnel to formulate, promote, and maintain relevant environmental management systems and specific action programs, and regularly conduct environmental education courses for management and employees.

Article 15 The Company shall consider the ecological impact of its operations, promote and advocate the concept of sustainable consumption, and conduct its research and development, procurement, production, operations, and service activities in accordance with the following principles to reduce the impact of its operations on the natural environment and human beings:

1. Reduce the resource and energy consumption of products and services.
2. Reduce the emission of pollutants, toxic substances, and waste, and properly dispose of waste.
3. Enhance the recyclability and reuse of raw materials or products.
4. Maximize the sustainable use of renewable resources.
5. Extend the durability of products.
6. Increase the efficiency of products and services.

Article 16 To improve the efficiency of water resource use, the Company shall properly and sustainably utilize water resources and establish relevant management measures.

The Company shall construct and strengthen relevant environmental protection and treatment facilities to avoid polluting water, air, and land; and make every effort to minimize adverse impacts on human health and the environment, adopting the best feasible pollution prevention and control technologies.

Article 17 The Company shall assess the potential risks and opportunities posed by climate change to the present and future of the Enterprise and take relevant countermeasures

The Company shall adopt internationally and domestically accepted standards or guidelines to conduct and disclose its corporate greenhouse gas inventory, the scope of which shall include:

1. Direct Greenhouse Gas Emissions: Greenhouse gas emission sources owned or controlled by the company.
2. Indirect Greenhouse Gas Emissions: Emissions generated from the use of energy sources such as electricity, heat, or steam.
3. Other Indirect Emissions: Emissions generated from the company's activities that are not energy-related indirect emissions but originate from emission sources owned or controlled by other companies.

The company should pay attention to the impact of climate change on its operations and, based on its operating conditions and greenhouse gas inventory results, formulate its energy conservation, carbon reduction, and greenhouse gas emission reduction strategies. It should also incorporate carbon credit acquisition into its carbon reduction

strategy planning and implement it accordingly to reduce the impact of the company's operations on climate change.

Chapter 4 Upholding Public Interest

Article 18 The Company shall comply with relevant laws and regulations and adhere to international human rights conventions, such as the rights to gender equality, the right to work, and the prohibition of discrimination.

To fulfill its responsibility to protect human rights, the Company shall formulate relevant management policies and procedures, including:

1. Submitting a corporate human rights policy or statement.
2. Assessing the impact of the Company's operations and internal management on human rights and establishing corresponding handling procedures.
3. Regularly reviewing the effectiveness of the corporate human rights policy or statement.
4. Disclosing the procedures for handling stakeholders involved in cases of human rights violations.

The Company shall adhere to internationally recognized labor rights, such as freedom of association, the right to collective bargaining, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, and elimination of discrimination in employment and job placement. The Company shall ensure that its human resources utilization policies are free from discrimination based on gender, race, socioeconomic class, age, marital status, or family status, to implement equality and fairness in employment, hiring conditions, renumeration, benefits, training, performance evaluation, and promotion opportunities.

For any infringement upon workers' rights, listed companies should provide an effective and appropriate appeal mechanism to ensure equality and transparency in the appeal process. Appeal channels should be simple, convenient, and accessible, and employees' appeals should be responded to appropriately.

Article 19 Companies should provide employees with information to ensure they understand the labor laws of the country where they operate and their rights.

Article 20 Companies should provide employees with a safe and healthy working environment, including necessary health and first-aid facilities, and strive to reduce hazards to employee safety and health to prevent occupational accidents.

Article 21 The company should create a favorable environment for employees' career development and establish effective career skills development training programs.

The company should appropriately reflect its business performance or results in its employee compensation policy to ensure the recruitment, retention, and motivation of human resources, achieving the goal of sustainable operation.

Article 22 The company should establish channels for regular communication and dialogue among employees, ensuring that employees have the right to obtain information and express opinions regarding the company's business management activities and decisions.

The company should respect the right of employee representatives to negotiate regarding working conditions and provide employees with necessary information and infrastructure to promote consultation and cooperation between employers, employees, and employee representatives. The company should notify employees of operational changes that may have a significant impact on them in a reasonable manner.

Article 22-1 The company should treat its customers or consumers who provide its products or services in a fair and reasonable manner, including principles such as fair and honest contracting, due diligence and fiduciary duty, truthful advertising, suitability of goods or services, disclosure and transparency, balancing remuneration with performance, grievance protection, and professionalism of sales personnel, and establish relevant implementation strategies and specific measures.

Article 23 The Company shall be responsible for its products and services and attach importance to marketing ethics. Its research and development, procurement, production, operations, and service processes shall ensure the transparency and security of product and service information. The Company shall formulate and publicly disclose its consumer rights policy and implement it in its operations to prevent products or services from harming consumer rights, health, and safety.

Article 24 The Company shall ensure the quality of its products and services in accordance with government regulations and relevant industry standards.

The Company's marketing and labeling of products and services shall comply with relevant laws and regulations and international standards, and shall not engage in deception, misleading, fraud, or any other conduct that undermines consumer trust or harms consumer rights.

Article 25 The Company should assess and manage various risks that may cause operational disruptions and reduce their impact on consumers and society.

The Company should provide a transparent and effective consumer complaint procedure for its products and services, handle consumer complaints fairly and promptly, and comply with the Personal Data Protection Act and other relevant regulations, genuinely respecting consumers' privacy rights and protecting the personal data provided by consumers.

Article 26 Companies should assess the environmental and social impact of their procurement activities on the communities where they source their supplies and collaborate with their suppliers to jointly fulfill their corporate social responsibility.

Before engaging in business transactions, companies should assess whether their suppliers have a history of environmental and social impact, avoiding transactions with those that conflict with their corporate social responsibility policies.

When signing contracts with their major suppliers, companies should include clauses stipulating compliance with both parties' corporate social responsibility policies and allowing for termination or cancellation of the contract at any time if a supplier violates these policies and causes a significant impact on the environment and society of the communities where they source their supplies.

Article 27 Companies should assess the impact of their operations on the community and appropriately employ personnel in the areas where they operate to enhance community engagement.

Companies should invest resources in organizations that address social or environmental issues through business models, or participate in the activities of civic organizations, charitable groups, and government agencies involved in community development and

education, through equity investments, business activities, donations, corporate volunteer services, or other public service activities, to promote community development.

Article 27-1 Companies should continuously contribute resources to cultural and artistic activities or the cultural and creative industries through donations, sponsorships, investments, procurement, strategic cooperation, corporate volunteer technical services, or other support models to promote cultural development.

Chapter 5 Enhancing Information Disclosure on Sustainable Development

Article 28 The Company shall disclose information in accordance with relevant laws and regulations and the Code of Conduct for Corporate Governance of Listed Companies, and shall fully disclose relevant and reliable information related to sustainable development to enhance information transparency.

The Company shall disclose the following information related to sustainable development:

1. Sustainable development policies, systems, or related management guidelines and specific implementation plans approved by the Board of Directors.

2. Risks and impacts on the Company's operations and financial condition arising from factors such as corporate governance, sustainable environmental development, and the maintenance of social welfare.

3. The Company's established objectives, measures, and implementation performance for sustainable development.

4. Major stakeholders and their concerns.

5. Disclosure of information regarding the management and performance of major suppliers on significant environmental and social issues.

6. Other information related to sustainable development.

Article 29 The Company shall adopt internationally recognized standards or guidelines in preparing its sustainability reports to disclose its progress in promoting sustainable development, and should preferably obtain third-party assurance or guarantees to enhance the reliability of the information. Its content should include:

1. Implementation of sustainable development policies, systems, or related management guidelines and specific implementation plans.

2. Key stakeholders and their concerns.

3. The company's performance and review in implementing corporate governance, developing a sustainable environment, upholding social welfare, and promoting economic development.

4. Future improvement directions and goals.

Chapter 6 Supplementary Provisions

Article 30 The Company shall pay close attention to the development of domestic and international sustainability standards and changes in the business environment, and accordingly

review and improve its sustainability system to enhance the effectiveness of its sustainability practices

Article 31 This Code of Conduct shall come into effect upon approval by the Company's Board of Directors and shall be amended accordingly.

Article 32

1. This Principle was approved by Board of Directors on August 14, 2013.
2. First amendment: March 13, 2015 approved by Board of Directors.
3. Second amendment: November 7, 2018 approved by Board of Directors.
4. Third amendment: March 12, 2020 approved by Board of Directors.
5. The third amendment of the principle was passed on June 9, 2020 by the share-holders' meeting.
6. Fourth amendment: March 9, 2022 approved by Board of Directors.
7. The fourth amendment of the principle was passed on June 14, 2022 by the share-holders' meeting.
8. Fifth amendment: March 9, 2023 approved by Board of Directors.

Appendix 3

APOGEE Optocom Co., Ltd.

Rules of Procedure for Shareholder Meetings

Article 1 Basis

In order to establish a sound shareholder governance system, improve oversight functions, and strengthen management capabilities, this rule is formulated in accordance with Article 5 of the Code of Conduct for the Governance of Listed and OTC Companies for compliance.

Article 2

Unless otherwise stipulated by law or the company's articles of association, the rules of procedure for the company's shareholders' meetings shall be governed by these rules.

Article 3 Notice of Shareholders' Meeting

Unless otherwise required by law, the Company's shareholders' meetings shall be convened by the Board of Directors. ◦

Any change to the method of convening the Company's shareholders' meetings shall be approved by the Board of Directors and made no later than before the dispatch of the notice of the shareholders' meeting.

The Company shall, thirty days prior to the commencement of an ordinary shareholders' meeting or fifteen days prior to the commencement of an extraordinary shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, relevant approval motions, discussion motions, matters concerning the election or removal of directors and supervisors, and explanatory materials, and transmit them to the Market Observation Post System(MOPS).

Furthermore, twenty-one days prior to the commencement of an ordinary shareholders' meeting or fifteen days prior to the commencement of an extraordinary shareholders' meeting, the Company shall prepare electronic files of the shareholders' meeting proceedings and supplementary meeting materials and transmit them to the MOPS.

Fifteen days prior to the commencement of the shareholders' meeting, the Company shall prepare the shareholders' meeting proceedings and supplementary meeting materials for shareholders to access at any time, and display them at the Company and its appointed professional shareholding agents, and distribute them at the shareholders' meeting.

The aforementioned meeting procedure manual and supplementary meeting materials shall be provided to shareholders on the day of the shareholders' meeting in the following manner:
1. For in-person shareholders' meetings, they shall be distributed at the meeting venue.
2. For video-assisted shareholders' meetings, they shall be distributed at the meeting venue and transmitted electronically to the video conferencing platform.
3. For video-based shareholders' meetings, they shall be transmitted electronically to the video conferencing platform.

The notice and announcement should specify the reason for convening the meeting; if the notice is agreed upon by the relevant party, it may be delivered electronically.

The following matters should be listed and explained in the grounds for convening the shareholders' meeting: election or removal of directors, amendment of articles of association, capital reduction, application for suspension of public offering, non-compete licenses for directors, conversion of surplus into capital, conversion of capital reserves into capital, company dissolution, merger, division, or matters pertaining to Article 185, Paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Guidelines for the Handling of Issuance and Offering of Securities by Issuers.

The main points of the meeting should be listed and explained in the reason for convening the meeting, and should not be proposed by a temporary motion; the main points should be posted on the website designated by the securities regulatory authority or the company, and the website address should be stated in the notice.

If the reason for convening the shareholders' meeting specifies a complete re-election of directors and supervisors, and specifies the date of their appointment, the date of their appointment may not be changed by a temporary motion or other means at the same meeting after the re-election is completed.

Shareholders holding more than one percent of the total issued shares may submit one proposal to the Company's annual general meeting. Any proposal exceeding one item will not be included in the agenda. Furthermore, if a shareholder's proposal falls under any of the circumstances described in Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may refuse to include it as a proposal. Shareholders may submit suggestions to urge the Company to enhance public interest or fulfill its social responsibilities; procedurally, this should be limited to one item according to the relevant provisions of Article 172-1 of the Company Act. Any proposal exceeding one item will not be included in the agenda.

The company shall, prior to the suspension of share transfers before the annual general meeting, announce the acceptance of shareholder proposals, the methods of acceptance (written or electronic), the acceptance location, and the acceptance period; the acceptance period shall not be less than ten days.

Shareholder proposals shall be limited to 300 chinese characters; proposals exceeding 300 chinese characters shall not be included in the agenda. The proposing shareholder shall attend the annual general meeting in person or by proxy and participate in the discussion of the proposal.

The company shall announce the acceptance of shareholder proposals before the suspension of share transfers prior to the general meeting of shareholders. The company shall notify the proposing shareholders of the processing results before the date of the notice of the general meeting of shareholders, and list the proposals that comply with this provision in the meeting notice. For shareholder proposals not included in the agenda, the board of directors shall explain the reasons for their exclusion at the general meeting of shareholders.

Article 4

Shareholders may, at each shareholders' meeting, issue a proxy form issued by the Company, specifying the scope of authorization, to appoint a proxy to attend the meeting.

A shareholder may issue only one proxy form, and may appoint only one person. The proxy form must be delivered to the Company five days prior to the shareholders' meeting. In the event of duplicate proxies, the first one delivered will be valid. However, this does not apply to declarations of revocation of previous proxies.

If a shareholder wishes to attend the shareholders' meeting in person or exercise their voting rights in writing or electronically after the proxy form has been delivered to the Company, they must notify the Company in writing of the revocation of the proxy two days prior to the meeting. Late revocations will be subject to the voting rights exercised by the proxy.

If a shareholder wishes to attend the shareholders' meeting via video conference after the proxy form has been delivered to the Company, they must notify the Company in writing of the revocation of the proxy two days prior to the meeting. Late revocations will be subject to the voting rights exercised by the proxy.

Article 5 Principles for the Location and Time of Shareholders' Meetings

The shareholders' meeting shall be held at the Company's registered office or at a location convenient for shareholders to attend and suitable for the meeting. The meeting shall not begin earlier than 9:00 a.m. or later than 3:00 p.m., and the location and time shall take full consideration of the opinions of the independent directors.

When the Company holds a shareholders' meeting via video conference, the aforementioned location restriction does not apply.

Article 6 Preparation of Signature Book and Other Documents

The Company shall specify in the meeting notice the registration time, registration location, and other relevant information for shareholders, solicitors, and authorized agents (hereinafter referred to as "shareholders").
Shareholder registration shall be processed at least thirty minutes before the start of the meeting; the registration location shall be clearly marked and staffed with qualified personnel; for video conferences, registration shall be processed on the video conference platform thirty minutes before the start of the meeting. Shareholders who have completed registration shall be deemed to be attending the meeting in person.
Shareholders or their authorized agents (hereinafter referred to as "shareholders") shall attend the meeting with their attendance certificate, attendance card, or other valid identification. The Company shall not arbitrarily require additional supporting documents from shareholders; solicitors of proxies shall also bring their identification documents for verification.
The Company shall maintain a sign-in book for attending shareholders, or shareholders may submit attendance cards for proxy signing.
The company shall provide shareholders attending the shareholders' meeting with the meeting procedure manual, annual report, attendance badges, speaking slips, ballots, and other meeting materials; if there is an election of directors, a separate ballot shall be attached. When a government or legal entity is a shareholder, it may represent no more than one person at the shareholders' meeting. A legal entity entrusted to attend the shareholders' meeting may only appoint one representative.

Article 6-1

When convening a video conference for shareholders, the Company shall specify the following matters in the notice of the meeting:

1. Methods for Shareholders to Participate in Video Conferences and Exercise Their Rights.

2. Handling of Obstacles to the Video Conference Platform or Participation via Video Due to Natural Disasters, Incidents, or Other Force Majeure Events, including at least the following:

   (i) The time when the prior obstacles cannot be overcome, necessitating a postponement or continuation of the meeting, and the date on which such postponement or continuation is necessary.

   (ii) Shareholders who have not registered to participate in the original shareholders' meeting via video conference are not eligible to participate in the postponed or continuation of the meeting.

   (iii) If a supplementary shareholders' meeting is convened via video conference and cannot be continued, the meeting shall continue if, after deducting the number of shares attended by shareholders participating via video conference, the total number of shares present reaches the statutory quota for the shareholders' meeting. Shareholders participating via video conference shall have their shares counted in the total number of shares held by attending shareholders, and shall be deemed to have abstained from voting on all resolutions of that meeting.

   (iv) The procedure for handling situations where all resolutions have been announced with no temporary motions made.

3. A video shareholders' meeting shall be convened, and the meeting shall specify appropriate alternatives for shareholders who have difficulty participating in the meeting via video.

Article 7 Chairman of the Shareholders' Meeting and Attendees

If a shareholders' meeting is convened by the board of directors, the chairman shall serve as its chairperson. If the chairman is absent or unable to exercise his/her powers, he/she shall appoint one director to act on his/her behalf. If the chairman fails to appoint a proxy, the directors shall elect one of their own to act on his/her behalf. The chairperson mentioned above, acting on behalf of a director, shall be a director who has served for more than six months and is familiar with the company's financial and business situation. The same applies if the chairperson is a representative of a corporate director. The chairman should personally preside over shareholders' meetings convened by the board of directors, and at least one representative from more than half of the board's directors and members of all functional committees should attend.

Attendance shall be recorded in the minutes of the shareholders' meeting. If a shareholders' meeting is convened by a party other than the board of directors, that party shall serve as its chairperson.

If there are two or more parties with the right to convene, they shall elect one of their own to act on his/her behalf.

The company may appoint its appointed lawyers, accountants, or relevant personnel to attend shareholders' meetings.

Article 8 Recording and Evidence of Shareholders' Meetings

The Company shall continuously and uninterruptedly record the entire process of shareholder registration, the meeting proceedings, and the voting and counting process from the time shareholders register.

The aforementioned audio and video materials shall be retained for at least one year. However, if a shareholder initiates a lawsuit under Article 189 of the Company Act, the materials shall be retained until the lawsuit is concluded.

If the shareholders' meeting is held via video conference, the Company shall record and retain information such as shareholder registration, attendance, questions, voting, and the company's vote counting results, and continuously record the entire video conference.

The Company shall properly retain the aforementioned materials and audio/video recordings during its term of operation and provide the audio/video recordings to the entrusted party handling the video conference affairs for safekeeping.

If the shareholders' meeting is held via video conference, the Company should record the backend operation interface of the video conference platform.

Article 9

Attendance at a shareholders' meeting shall be calculated based on shares. The number of shares present shall be calculated based on the number of shares registered in the register or submitted on the attendance card and via video conferencing platform, plus the number of shares exercising voting rights in writing or electronically.

Upon the scheduled meeting time, the chairman shall immediately declare the meeting open and simultaneously announce information such as the number of shareholders without voting rights and the number of shares present.

However, if no shareholders representing more than half of the total issued shares are present, the chairman may postpone the meeting, limited to two postponements, with the total postponement time not exceeding one hour. If two postponements still fail to attract shareholders representing more than one-third of the total issued shares, the chairman shall declare the meeting adjourned; if the shareholders' meeting is held via video conference, the company shall also announce the adjournment on the shareholders' meeting video conferencing platform.

If, after two postponements, the number of shareholders representing more than one-third of the total issued shares is still insufficient, but such shareholders are present, a false resolution may be passed in accordance with Article 175, Paragraph 1 of the Company Act, and all shareholders shall be notified of the false resolution to convene another shareholders' meeting within one month. If the shareholders' meeting is held via video conference, shareholders wishing to attend via video conference shall re-register with the Company in accordance with Article 6.

Before the conclusion of the meeting, if the number of shares represented by the attending shareholders reaches more than half of the total issued shares, the chairman

may resubmit the false resolution to the shareholders' meeting for a vote in accordance with Article 174 of the Company Act.

Article 10 Discussion of Resolutions

If the shareholders' meeting is convened by the board of directors, its agenda shall be determined by the board. All relevant proposals (including temporary motions and amendments to existing proposals) shall be voted on individually. The meeting shall proceed according to the scheduled agenda, which shall not be altered without a resolution of the shareholders' meeting.
If the shareholders' meeting is convened by a person other than the board of directors, the preceding provisions shall apply.

Before the conclusion of the proceedings (including temporary motions) as scheduled in the preceding two paragraphs, the chairman shall not adjourn the meeting without a resolution. If the chairman violates the rules of procedure by adjourning the meeting, the other members of the board of directors shall promptly assist the attending shareholders in electing a chairman to continue the meeting in accordance with legal procedures, with the consent of more than half of the voting rights of the attending shareholders.

The chairman shall give full opportunity to explain and discuss the proposals and amendments or temporary motions submitted by shareholders. When the chairman deems the proposals sufficient for a vote, he/she may declare the cessation of discussion and submission for voting, and arrange sufficient time for voting.

Article 11 Shareholder Speaking

Before speaking, shareholders must complete a speech slip specifying the main points of their speech, their shareholder account number (or attendance certificate number), and their name. The chairman will determine the speaking order.

Shareholders who submit a speech slip but do not speak will be considered not to have spoken. In case of discrepancies between the content of a speech and the information on the speech slip, the content of the speech will prevail.

Each shareholder may speak on the same proposal no more than twice without the chairman's permission, and each speech may not exceed five minutes. However, the chairman may stop a shareholder from speaking if their speech violates the rules or goes beyond the scope of the agenda.

When a shareholder is speaking, other shareholders may not interrupt them without the consent of the chairman and the speaking shareholder. The chairman shall stop any such interruption.

When a corporate shareholder appoints two or more representatives to attend the shareholders' meeting, only one representative may speak on the same proposal.

After a shareholder has spoken, the chairman may personally or designate a relevant person to respond.

When a shareholders' meeting is held via video conference, shareholders participating

via video may ask questions in writing on the video conference platform after the chairman announces the start of the meeting and before the chairman announces its adjournment. Each question may be asked no more than twice, and each question must be limited to 200 characters. The provisions of items one through five do not apply.

Questions that do not violate regulations or exceed the scope of the proposed resolution should be displayed on the video conference platform for public awareness.

Article 12 Calculation and Abstention System for Voting Shares

Voting at shareholders' meetings shall be calculated based on shares.

The number of shares held by shareholders without voting rights shall not be included in the total number of issued shares.

A shareholder who has a conflict of interest with respect to a matter at the meeting that may harm the interests of the company shall not participate in the voting, nor shall they act as a proxy for another shareholder to exercise their voting rights.

If a director of the company pledges shares exceeding half of the number of shares held by the director at the time of election, the excess shares shall not be entitled to vote.

The number of shares that are not entitled to vote under the preceding paragraph shall not be included in the number of voting rights of the shareholders present.

Except for trust companies or stock brokerage firms approved by the securities regulatory authority, when one person is simultaneously entrusted by two or more shareholders, the voting rights represented by that person shall not exceed three percent of the total voting rights of issued shares; any excess voting rights shall not be counted.

Article 13

Each shareholder has one vote; however, this does not apply to those with restricted voting rights or those listed under Article 179, Paragraph 2 of the Company Act as having no voting rights.

When convening a shareholders' meeting, the Company shall exercise its voting rights electronically and may also exercise them in writing; the method of exercising voting rights in writing or electronically shall be stated in the notice of the shareholders' meeting. Shareholders exercising their voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, in respect of any temporary motions at that shareholders' meeting or amendments to the original resolutions, such motions shall be deemed as abstentions; therefore, the Company should avoid proposing temporary motions or amendments to the original resolutions.

If a shareholder who has exercised their voting rights in writing or electronically wishes to attend the shareholders' meeting in person or via video, they shall revoke their declaration of intent to exercise their voting rights in the same manner as exercising their voting rights two days prior to the meeting; if the revocation is made after the deadline, the voting rights exercised in writing or electronically shall prevail. If a shareholder exercises their voting rights in writing or electronically and appoints a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy shall prevail.

Unless otherwise stipulated by the Company Law and the Company's Articles of Association, resolutions shall be passed by a majority vote of the shareholders present. During the voting, the Chairman or his designated person shall announce the total number of voting rights of the shareholders present for each resolution, and the shareholders shall vote on each resolution individually. The results of votes in favor, against, and abstaining shall be entered into the public information observation station on the same day after the shareholders' meeting.

A resolution is deemed passed if the Chairman consults with all present shareholders without objection, and its effect is the same as a ballot. If there are objections, a ballot shall be used in accordance with the preceding provision. In addition to the resolutions listed on the agenda, any other resolutions proposed by shareholders, or amendments or substitutions to the original resolutions, shall be seconded by other shareholders. The shares represented by the proposer and the seconders shall reach one percent of the total voting rights of the issued shares.

When there are amendments or substitutions to the same resolution, the Chairman shall determine the voting order in conjunction with the original resolution. If one resolution has been passed, the other resolutions shall be deemed rejected and no further voting is required.

The vote counters and supervisors for voting on resolutions shall be appointed by the Chairman, but the vote counters must be shareholders.

The vote counting for resolutions or elections at the shareholders' meeting shall be conducted in an open area within the meeting venue, and the voting results, including the weights used in the tally, shall be announced immediately after the vote count is completed and recorded.

When the company holds a shareholders' meeting via video conference, shareholders participating via video shall vote on all resolutions and elections through the video conference platform after the Chairman announces the start of the meeting, and shall complete their votes before the Chairman announces the end of voting; those who do not complete this before the deadline shall be deemed to have abstained.

When a shareholders' meeting is held via video conference, a one-time vote count shall be conducted after the Chairman announces the end of voting, and the voting and election results shall be announced.

When the company holds a shareholders' meeting supplemented by video conferencing, shareholders who have registered to attend the meeting via video in accordance with Article 6 and wish to attend the meeting in person shall cancel their registration two days before the meeting in the same manner as their registration; those who cancel their registration after the deadline may only attend the meeting via video conferencing.

Those who exercise their voting rights in writing or electronically, without withdrawing their declaration of intent, and who participate in the shareholders' meeting via video conference, may not exercise their voting rights on the original resolutions, or propose amendments to the original resolutions, except for motions to be passed temporarily.

Article 14 Election Matters

When electing directors at the shareholders' meeting, the process shall be conducted in accordance with the relevant election regulations established by the company, and the election results shall be announced on the spot, including the list of elected directors and their number of elected votes, and the list of unelected directors and their number of votes.

The ballots for the aforementioned election matters shall be sealed and signed by the scrutineers, properly kept, and retained for at least one year. However, if a shareholder initiates a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the lawsuit.

Article 15 Meeting Minutes and Signatures

Minutes of the resolutions passed at the shareholders' meeting shall be prepared, signed or sealed by the chairman, and distributed to all shareholders within twenty days after the meeting. The preparation and distribution of minutes may be done electronically.

The distribution of the minutes mentioned above may be done through public announcements on a public information observation platform.

The minutes shall accurately record the year, month, day, venue, chairman's name, resolution method, key points of the proceedings, and voting results (including weighted averages). When electing directors, the number of votes received by each candidate shall be disclosed. Minutes shall be permanently retained throughout the company's existence.

If the shareholders' meeting is held via video conference, the minutes, in addition to the matters required by the preceding paragraph, shall also record the start and end times of the meeting, the method of convening the meeting, the names of the chairman and recorder, and the handling methods and circumstances in the event of obstacles to the video conference platform or participation via video due to natural disasters, incidents, or other force majeure.

In addition to complying with the preceding provisions, when a company holds a video shareholders' meeting, it shall specify in the minutes the alternative measures provided to shareholders who have difficulty participating in the meeting via video.

Article 16 Public Announcement

The number of shares solicited by the solicitor, the number of shares represented by the proxy, and the number of shares attended by shareholders in writing or electronically shall be clearly displayed in a statistical table prepared according to the prescribed format on the day of the shareholders' meeting, within the shareholders' meeting venue. If the shareholders' meeting is held via video conference, the company shall upload the aforementioned data to the shareholders' meeting video conference platform at least thirty minutes before the meeting begins and continue to display it until the end of the meeting.

When announcing the commencement of a shareholders' meeting via video conference, the company shall disclose the total number of shares held by attending shareholders

on the video conference platform. The same applies if other statistics on the total number of shares held and voting rights of attending shareholders are compiled during the meeting.

If any matter resolved at the shareholders' meeting constitutes material information as stipulated by law or the Taiwan Stock Exchange Corporation (Republic of China Securities Exchange Center), the company shall transmit the content to the Public Information Observation Station within the prescribed time.

Article 17 Maintaining Order at the Meeting Venue

Staff handling the shareholders' meeting shall wear identification badges or armbands.

The chairperson may direct marshals or security personnel to assist in maintaining order in the meeting room. Marshals or security personnel should wear armbands or identification badges with the word "Marshal" on them when assisting in maintaining order.

If the meeting room is equipped with amplification equipment, the chairperson may stop a shareholder from speaking using equipment not provided by the company.

If a shareholder violates the rules of procedure, refuses to comply with the chairperson's corrections, and obstructs the meeting, and still refuses to comply after being stopped, the chairperson may direct marshals or security personnel to ask them to leave the meeting room.

Article 18 Recess and Resumption of Meeting

During a meeting, the chairman may decide on a recess time. In the event of force majeure, the chairman may decide to temporarily suspend the meeting and announce the resumption time as appropriate.

If the meeting venue becomes unusable before the conclusion of the agenda (including temporary motions), the shareholders' meeting may resolve to find another venue to continue the meeting.

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

Article 19

When a shareholders' meeting is held via video conference, the company shall, immediately after the voting concludes, disclose the voting results and election results on the shareholders' meeting video conference platform as required, and shall continue to disclose them for at least fifteen minutes after the chairman announces the adjournment.

Article 20

When the company holds a video shareholders' meeting, the chairman and the recorder shall be at the same location within the country, and the chairman shall announce the address of that location at the start of the meeting.

Article 21

When a shareholders' meeting is convened via video conference, the Company may provide shareholders with a simple connection test before the meeting and provide relevant services before and during the meeting to assist in handling technical communication issues. When a shareholders' meeting is convened via video conference, the chairman shall, upon announcing the commencement of the meeting, separately announce that, except for the circumstances under Article 44.24 of the Regulations Governing the Administration of Shareholder Services of Public Companies where postponement or continuation of the meeting is not required, if, before the chairman announces the adjournment, the video conference platform or participation via video encounters an obstacle lasting for more than 30 minutes due to natural disasters, incidents, or other force majeure events, the date for postponement or continuation of the meeting within five days shall not be subject to Article 182 of the Company Act.

Shareholders who have not registered to participate in the original shareholders' meeting via video conference in the event of the aforementioned postponement or continuation shall not participate in the postponed or continuation of the meeting.

For meetings that are postponed or extended under Paragraph 2, shareholders who registered to participate in the original shareholders' meeting via video and completed registration but did not participate in the postponed or extended meeting shall have their shareholdings, voting rights, and election rights exercised at the original shareholders' meeting counted towards the total number of shares, voting rights, and election rights of shareholders present at the postponed or extended meeting.

When a shareholders' meeting is postponed or extended under Paragraph 2, resolutions for which voting and counting have been completed and the voting results or the list of elected directors has been announced do not need to be discussed and resolved again.

If a company holds a shareholders' meeting supplemented by video conferencing, and the meeting cannot be extended under Paragraph 2, if the total number of shares present, after deducting the shares attended via video conferencing, still reaches the statutory quota for a shareholders' meeting, the shareholders' meeting shall continue without postponement or extension under Paragraph 2.

If the circumstances described above require the meeting to continue, the shares held by shareholders participating via video conference shall be counted in the total number of shares held by attending shareholders; however, they shall be deemed to have abstained from voting on all resolutions of that meeting.

If the company postpones or reschedules a meeting pursuant to Paragraph 2, it shall, in accordance with the "Guidelines for the Handling of Shareholder Affairs for Publicly Listed Companies," complete the relevant pre-meeting procedures based on the original meeting date and the provisions of that article.

Article 22

When convening a video conference, the company shall provide appropriate alternative measures for shareholders who have difficulty attending the meeting via video conference.

Article 23

This rule shall come into effect upon approval by the shareholders' meeting, and the same applies to any amendments.

Article 24

The Rules of Procedure for Share-holder Meetings were established on June 20, 2002.
First amendment: December 18, 2012 passed by extraordinary shareholders' meeting.
Second amendment: June 3, 2015 amended by shareholders' meet-ing.
Third amendment: June 9, 2020 passed by shareholders' meeting.
Fourth amendment: August 6, 2020 amended by board of directors.
August 24, 2021 passed by share-holders' meeting.
Fifth amendment: March 11, 2021 amended by board of directors.
June 6, 2023 passed by share-holders' meeting.
Sixth amendment: November 8, 2022 amended by board of directors.

Appendix 4

APOGEE Optocom Co., Ltd.

Shareholdering status of all Directors

A. In accordance with Article 26 of the Securities and Exchange Act and the provisions on the equity ratio and verification implementation rules of directors of publicly offered companies：

(A)Operating capital：NTD$ 385,090,000

(B)The total shareholding of all directors is not less than 3,600,000 issued shares of the company

B. The number of shares held by directors as recorded in the shareholder register as of the closing date of this shareholders' meeting：

Title	Name	Current No.	
		No. of Shares	Shareholding Ratio
Chairman	Sheng Lin Investment Co., Ltd. Representative: Law Lee	5,489,146	14.25%
Director	Sheng Lin Investment Co., Ltd. Representative: Blue Lan **(Note 1)**		
Director	Guang Rong Investment Ltd. Representative: Rick Wei		
Director	Guang Rong Investment Ltd. Representative: Ying-Lin, Huang	60,244	0.16%
Director	Jinnan Hsieh	0	0.00%
Independent Director	You-Ren Zheng	0	0.00%
Independent Director	Yun-Yao Cheng **(Note 2)**	0	0.00%
Independent Director	Chien-Wen Chung	0	0.00%
Independent Director	Chiung-Fang Chu		
Total Number of Shares of Non-independent Directors		5,549,390	14.41%

Note：The duration of the Company's book closures was from April 28, 2026 to June 26, 2026

1. Director Blue Lan 's term expired on June 14, 2025, resulting in his resignation.
2. Independent Director Yun-Yao Cheng 's term expired on June 14, 2025, resulting in her resignation.

Appendix 5

APOGEE Optocom Co., Ltd.

Director remuneration for the year 2025

Unit: NT$1,000

Title	Name	Directors' remuneration(Note1)								Percent of the total A to D In the net profit after tax		Pay for director who is concurrently an employee								Percent of the total A to G in the net profit after tax		Related remuneration from investees or the parent other than the subsidiaries
		Remuneration (A)		Pension (B)		Remuneration for directors (C)		Business execution expenses (D)				Salaries, bonuses and special expenses (E)		Retirement pension (F)		Employee compensation (G)						
																Compan		All firms disclosed in the consolidated financial statements				
		Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Cash	Stock	Cash	Stock	Company	All firms disclosed in the consolidated financial statements	
Chairman	ShengLin Investment Co., Ltd. Representative: Law Lee	-	-	-	-	-	-	25	25	25/ -0.08%	25/ -0.08%	2,513	2,513	108	108	-	-	-	-	2,646/ -8.82%	2,646/ -8.82%	-
Director	ShengLin Investment Co., Ltd. Representative: Blue Lan(Note2)	-	-	-	-	-	-	10	10	10/ -0.03%	10/ -0.03%	632	632	18	18	-	-	-	-	660/ -2.20%	660/ -2.20%	-
Director	ShengLin Investment Co., Ltd. Representative: Rick Wei	-	-	-	-	-	-	15	15	15/ -0.05%	15/ -0.05%	3,467	3,467	108	108	-	-	-	-	3,590/ -11.97%	3,590/ -11.97%	-
Director	Guang Rong Investment Ltd. Representative: Ying-Lin, Huang	-	-	-	-	-	-	20	20	20/ -0.07%	20/ -0.07%	-	-	-	-	-	-	-	-	20/ -0.07%	20/ -0.07%	-
Director	Hsieh, Chin-Nan	-	-	-	-	-	-	20	20	20/ -0.07%	20/ -0.07%	-	-	-	-	-	-	-	-	20/ -0.07%	20/ -0.07%	-
Independent	Zheng You-Ren	180	180	-	-	-	-	25	25	205/ -0.68%	205/ -0.68%	-	-	-	-	-	-	-	-	205/ -0.68%	205/ -0.68%	-
Independent	Cheng Yun-	90	90	-	-	-	-	10	10	100/	100/	-	-	-	-	-	-	-	-	100/	100/	-

Title	Name	Directors' remuneration(Note1)								Percent of the total A to D In the net profit after tax		Pay for director who is concurrently an employee								Percent of the total A to G in the net profit after tax		Related remuneration from investees or the parent other than the subsidiaries
		Remuneration (A)		Pension (B)		Remuneration for directors (C)		Business execution expenses (D)				Salaries, bonuses and special expenses (E)		Retirement pension (F)		Employee compensation (G)						
		Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company	All firms disclosed in the consolidated financial statements	Company		All firms disclosed in the consolidated financial statements		Company	All firms disclosed in the consolidated financial statements	
																Cash	Stock	Cash	Stock			
	Yao									-0.33%	-0.33%									-0.33%	-0.33%	
Independent	Chung Chien-Wen	90	90	-	-	-	-	15	15	105/ -0.35%	105/ -0.35%	-	-	-	-	-	-	-	-	105/ -0.35%	105/ -0.35%	-
Independent	Chu Chiung-Fang	180	180	-	-	-	-	25	25	205/ -0.68%	205/ -0.68%	-	-	-	-	-	-	-	-	205/ -0.68%	205/ -0.68%	-
In addition to what is disclosed in the table above, the remuneration received by the company's directors for providing services (such as serving as non-employee consultants, etc.) to all companies included in the financial report in the most recent year：none																						

Note 1：Please specify the general director and independent director remuneration policies, systems, standards, and structures, and indicate the correlation between the amount of remuneration and factors such as responsibilities, risks, and time commitment:

a. Remuneration A is the monthly remuneration for independent directors, which is related to the duration of tenure.

b. Remuneration C is set according to the company's articles of association, not exceeding 5%. Due to losses in the fiscal year 2025, there was no director remuneration C for that year, in compliance with the company's articles of association.

c. Executive expenses D mainly consist of transportation costs, which are related to the number of meetings held.

Note 2：Director Blue Lan 's term expired on June 14, 2025, resulting in his resignation.

Note 3：Independent Director Yun-Yao Cheng 's term expired on June 14, 2025, resulting in her res-ignation.

Appendix 6

APOGEE Optocom Co., Ltd.

The Impact of Non-compensated Distribution of shares on the Company's Business Performance, Earnings Per Share, and Shareholder Return rate

There is no free allotment of shares proposed at this regular meeting of shareholders, and the company is not required to disclose financial forecasts for 2026 in accordance with regulations, so there is no need to disclose annual forecast information.

Appendix 7

APOGEE Optocom Co., Ltd.

Relevant Information on Proposals of Shareholders who hold 1% or more of the Company's total issued shares

I. In accordance with Article 172-1 of the Company Act, the duration for accepting the shareholders' proposals for the 2025 annual shareholders' meeting of the Company was from April 17, 2026 to April 27, 2026 at 5:00 p.m.

II. During the above-mentioned duration, there were no proposals of shareholders who hold 1% or more of the Company's total issued shares.