Stock Code: 6464

Taiwan Optical Platform Co., Ltd.

2026 Annual General Shareholders' Meeting

Meeting Handbook

Time: May 27, 2026

Venue: No. 2, Wenquan Rd., Wuri Dist., Taichung City, Taiwan (R.O.C.) (Banquet Hall of Freshfields Resort & Conference)

Method: Physical shareholders meeting

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Taiwan Optical Platform Co., Ltd. 2026 General Shareholders' Meeting Agenda

Meeting Time: 9:00 a.m., May 27, 2026 (Wednesday)

Meeting Venue: No. 2, Wenquan Rd., Wuri Dist., Taichung City (Banquet Hall, Freshfields Spring Hotel)

Meeting Format: Physical shareholders' meeting

One. Call to Order (report the total number of shares represented by the attending shareholders)

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Five. Matters for Discussion

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Six. Extraordinary Motions

Seven. Adjournment

Report Items

I. The 2025 overview of business operations report is hereby submitted for review.
Description: For the 2025 Business Report of the Company, please refer to Attachment I (pages 7) of this Handbook.

II. The 2025 Audit Committee's Review Report is hereby submitted for review.
Description: For the Company's 2025 Audit Committee's Review Report, please refer to Attachment II (page 10) of this Handbook.

III. The 2025 report on the execution status of endorsements and guarantees is hereby submitted for review.
Description: The Company's status of external endorsements and guarantees as of December 31, 2025, is presented in the attached table.

Taiwan Optical Platform Co., Ltd. and its subsidiaries
Endorsements and Guarantees
January 1 to December 31, 2025

Unit: NT$ Thousand

No.	Name of Endorsing/ Guaranteeing Company	Endorsee		Limit for Endorsements/ Guarantees to a Single Entity (Note 2)	Highest Balance of Endorsements/Guarantees During the Period	Ending Balance	Actual Amount Utilized (Note 3)	Amount of Endorsements/ Guarantees Secured by Assets	Ratio of Accumulated Endorsements to Net Worth (%)	Maximum Endorsement /Guarantee Limit (Note 2)	Parent Company Endorsement to Subsidiary	Subsidiary Endorsement to Parent	Endorsement / Guarantee to PRC Entities
		Company Name	Relationship										
0	The Company	Hsin Yeong An Cable Company	Note 1	16,264,198	510,000	510,000	414,775	13,405,466	6.27%	28,462,346	Y	N	N
0	The Company	Ta Yang Cable Television	Note 1	16,264,198	610,000	610,000	498,163	13,405,466	7.50%	28,462,346	Y	N	N
0	The Company	Te-Chun	Note 1	16,264,198	1,090,000	1,090,000	888,471	13,405,466	13.40%	28,462,346	Y	N	N
1	top Light Communications Co., Ltd.	The Company	Note 1	2,104,186	970,000	970,000	5,556,259	1,307,379	69.15%	4,208,373	N	Y	N
2	CNT CATV TV	The Company	Note 1	1,244,394	270,000	270,000	5,556,259	737,887	32.55%	2,488,788	N	Y	N
3	Chia-Lien Cable TV	The Company	Note 1	1,052,164	120,000	120,000	5,556,259	583,434	17.11%	2,104,329	N	Y	N
4	Da-Tun Cable TV	The Company	Note 1	882,478	90,000	90,000	5,556,259	545,694	15.30%	1,764,957	N	Y	N
5	Taiwan Infrastructure Network Technology	The Company	Note 1	1,306,484	160,000	160,000	5,556,259	134,435	48.99%	1,633,105	N	Y	N
6	Hsin He Digital Technology	The Company	Note 1	47,370	15,100	15,100	5,556,259	7,380	318.77%	71,055	N	Y	N
7	A-First Company	The Company	Note 1	63,573	15,200	15,200	5,556,259	14,340	35.87%	127,146	N	Y	N
8	Hsin Yeong An Cable Company	The Company	Note 1	15,881,720	1,610,000	1,610,000	5,556,259	296,192	101.37%	23,822,580	N	Y	N
9	Ta Yang Cable Television	The Company	Note 1	16,272,100	1,010,000	1,010,000	5,556,259	129,751	124.14%	20,340,125	N	Y	N
10	Te-Chun	The Company	Note 1	6,117,908	3,715,000	3,715,000	5,556,259	2,408,064	242.89%	9,176,862	N	Y	N
11	Jiaxing Intelligent Technology Company	The Company	Note 1	4,921	200	200	5,556,259	280	6.10%	9,843	N	Y	N

Note 1: Refer to Note IV (III) of the consolidated financial statements.
Note 2: Limit for each endorsee: The Company: 200% of net worth; top LIGHT COMMUNICATIONS, CNT CATV, Chia-Lien Cable TV, Da-Tun Cable TV, A-FIRST Company, Jiaxing Intelligent Technology Company: 150% of net worth; TAIWAN OPTICAL PLATFORM and Te-Chun Company: 400% of net worth; Hsin Yeong An Cable Company and Hsin He DIGITAL TECHNOLOGY CO. LTD.: 10 times net worth; Ta Yang Cable Television: 20 times net worth.
"Maximum endorsement limit": The Company: 350% of net worth; top LIGHT COMMUNICATIONS, CNT CATV, Chia-Lien Cable TV, Da-Tun Cable TV, A-FIRST Company, Jiaxing Intelligent Technology Company: 300%; TAIWAN OPTICAL PLATFORM: 500%; Te-Chun Company: 600%; Hsin Yeong An Cable Company and Hsin He DIGITAL TECHNOLOGY CO. LTD.: 15 times net worth; Ta Yang Cable Television: 25 times net worth.
Note 3: The actual amount drawn is based on the conditions of the syndicated credit agreement, where the joint guarantors and syndicated loan borrowers collectively provide an endorsement guarantee within the endorsement limit. The total endorsement guarantee amount is NT$7,975,500,000, with the actual amount drawn being NT$5,556,259,000.

IV. The 2025 report on the lending of funds to others is hereby submitted for review.
Description: The Company's lending of funds to others as of December 31, 2025, is presented in the attached table.

Taiwan Optical Platform Co., Ltd. and Its Subsidiaries
Funds Lent to Others
January 1, 2025, to December 31, 2025

Unit: NT$ Thousand

No.	Lending Company	Borrower (Note 3)	Account Item	Related Party	Maximum Amount for the Period (Note 4)	Ending Balance (Note 4)	Actual Amount Drawn	Interest Rate Range	Nature of Loan (Note 1)	Business Transaction Amount	Reason for Short-Term Funding Need	Amount of Allowance for Bad Debts	Collateral		Financing Limit for Individual Borrower (Note 1)	Limit on Total Financing Amount (Note 2)
													Name	Value		
0	The Company	CNT CATV TV	Other Receivables - Related Parties	Yes	70,000	70,000	40,000	2.83810%	Short-term Financing	-	Working Capital Turnover	-		-	3,252,839	3,252,839
0	The Company	Te-Chun	Other Receivables - Related Parties	Yes	20,000	-	-	-	Short-term Financing	-	Working Capital Turnover	-		-	3,252,839	3,252,839
0	The Company	Ta Yang Cable Television	Other Receivables - Related Parties	Yes	30,000	30,000	30,000	2.83815%	Short-term Financing	-	Working Capital Turnover	-		-	3,252,839	3,252,839
0	The Company	Hsin Yeong An Cable Company	Other Receivables - Related Parties	Yes	50,000	50,000	50,000	2.83810%	Short-term Financing	-	Working Capital Turnover	-		-	3,252,839	3,252,839
1	Chia-Lien Cable TV	Ta Yang Cable Television	Other Receivables - Related Parties	Yes	70,000	70,000	70,000	2.83815%	Short-term Financing	-	Working Capital Turnover	-		-	280,577	280,577
1	Chia-Lien Cable TV	CNT CATV TV	Other Receivables - Related Parties	Yes	40,000	-	-	-	Short-term Financing	-	Working Capital Turnover	-		-	280,577	280,577
1	Chia-Lien Cable TV	Hsin Yeong An Cable Company	Other Receivables - Related Parties	Yes	50,000	50,000	50,000	2.83815%	Short-term Financing	-	Working Capital Turnover	-		-	280,577	280,577
2	ST media	MAYFAIR HOUSE CO., LTD.	Other Receivables - Related Parties	Yes	80,000	-	-	-	Short-term Financing	-	Working Capital Turnover	-		-	308,922	308,922
3	Taiwan Infrastructure Network Technology	CNT CATV TV	Other Receivables - Related Parties	Yes	50,000	40,000	40,000	2.83815%	Short-term Financing	-	Working Capital Turnover	-		-	130,648	130,648
3	Taiwan Infrastructure Network Technology	Hsin Yeong An Cable Company	Other Receivables - Related Parties	Yes	50,000	-	-	-	Short-term Financing	-	Working Capital Turnover	-		-	130,648	130,648
3	Taiwan Infrastructure Network Technology	Hsin He Digital Technology	Other Receivables - Related Parties	Yes	6,000	6,000	6,000	2.83780%	Short-term Financing	-	Working Capital Turnover	-		-	130,648	130,648
3	Taiwan Infrastructure Network Technology	Ta Yang Cable Television	Other Receivables - Related Parties	Yes	40,000	40,000	40,000	2.83815%	Short-term Financing	-	Working Capital Turnover	-		-	130,648	130,648
4	Da-Tun Cable TV	Ta Yang Cable Television	Other Receivables - Related Parties	Yes	40,000	20,000	-	2.83810%	Short-term Financing	-	Working Capital Turnover	-		-	235,327	235,327
5	top Light Communications Co., Ltd.	CNT CATV TV	Other Receivables - Related Parties	Yes	30,000	-	-	-	Short-term Financing	-	Working Capital Turnover	-		-	561,116	561,116
5	top Light Communications Co., Ltd.	Hsin Yeong An Cable Company	Other Receivables - Related Parties	Yes	30,000	20,000	-	2.83815%	Short-term Financing	-	Working Capital Turnover	-		-	561,116	561,116
5	top Light Communications Co., Ltd.	Ta Yang Cable Television	Other Receivables - Related Parties	Yes	30,000	30,000	30,000	2.83810%	Short-term Financing	-	Working Capital Turnover	-		-	561,116	561,116
6	Te-Chun	Ta Yang Cable Television	Other Receivables - Related Parties	Yes	10,000	-	-	-	Short-term Financing	-	Working Capital Turnover	-		-	611,790	611,790
7	Sin-Long Multimedia	CredereMedia	Other Receivables - Related Parties	Yes	2,600	2,600	2,600	2.30000%	Short-term Financing	-	Working Capital Turnover	-		-	9,632	9,632

Note 1: For loans to a single company with business transactions, the ceiling is limited to 100% of the total transaction amount between the two parties during the 12-month period prior to the loan (the "transaction amount" refers to the higher of purchase or sales between the parties), and the total loan shall not exceed 40% of the net worth of the Company and its subsidiaries. For loans made due to short-term financing needs, the limit is capped at 40% of the net worth of the Company and its subsidiaries.

Note 2: The total amount of loans extended by the Company and its subsidiaries (excluding ST Media) shall not exceed 95% of the Company's and its subsidiaries' net worth. For companies with which the Company has business transactions, the total loan amount shall also not exceed 95% of the net worth of the Company and its subsidiaries (excluding ST Media). For those requiring short-term financing needs, the total loan amount shall not exceed 40% of the net worth of the Company and its subsidiaries (excluding ST Media). For SHINE TREND International Multimedia Technology CO., LTD., the total amount of loans extended shall not exceed 40% of the net worth of ST Media and its subsidiaries. For companies with which ST Media has business transactions, the total loan amount shall not exceed 40% of the net worth of the Company and its subsidiaries. For those requiring short-term financing needs, the total loan amount shall also not exceed 40% of the net worth of the Company and its subsidiaries.

V. The report on the Distribution of Employee and Director Remuneration in 2025 is hereby submitted for review.

Description: On March 06, 2026 and April 02, 2026, the Board of Directors of the Company resolved to allocate 1.8% of the 2025 net profit as employee remuneration in the amount of NT$13,193,248 and 1.8% as directors' remuneration in the amount of NT$13,212,330, both to be distributed in cash.

VI. Report on the Acquisition or Disposal of Real Estate or Right-of-Use Assets with Related Parties in 2025 is hereby submitted for review.

Description:

I. In accordance with the Company's "Rules Governing Financial and Business Matters Between the Company and Its Related Parties", this report presents the Company's acquisition or disposal of real estate or right-of-use assets with related parties in 2025.

II. For the handling of the aforementioned transactions, please refer to Attachment III (page 11) of this handbook.

Matters for Ratification

Proposal 1, submitted by the Board of Directors

Cause of motion: The proposal for the 2025 Business Report and Financial Statements is hereby submitted for ratification.

Description:

I. The Company's financial statements for the year 2025 (including the parent company only and consolidated financial statements) were duly prepared by the Board of Directors and have been audited by Ms. Yen-Hui, Chen and Mr. Tzu-Hsin, Chang of KPMG Taiwan. The auditors issued an unqualified opinion. The financial statements, together with the business report, were submitted to and reviewed by the Audit Committee.

II. For the aforementioned Business Report, Independent Auditors' Report, and Financial Statements, please refer to Attachment I (pages 7-9) and Attachment IV (pages 12-26) of this Handbook.

Resolution:

Proposal 2, submitted by the Board of Directors

Cause of motion: The proposal for the 2025 earnings distribution is hereby submitted for ratification.

Description:

I. The Company's beginning unappropriated earnings amounted to NT$1,648,049,830. Net income after tax for 2025 was NT$541,337,933. After deducting retained earnings adjustments of NT$21,896,264 and the appropriation of NT$51,944,167 to legal reserve, the total distributable earnings amounted to NT$2,115,547,332.

II. It is proposed to distribute a cash dividend of NT$1.33 per share, totaling NT$171,279,437, and a stock dividend of 0.4 shares per share, totaling NT$51,512,610.

III. The distribution of cash dividends shall be calculated and paid in whole NT dollars (amounts below one dollar will be truncated). Any residual amount resulting from such truncation shall be adjusted based on the descending order of the decimal values and ascending order of shareholder account numbers, in order to reconcile with the approved total cash dividend distribution amount.

IV. Upon approval of this proposal by the General Shareholders' Meeting, the Chairman is authorized to determine the ex-dividend date and related matters.

V. In the event of any change in the Company's capital resulting in an adjustment to the number of outstanding shares and thereby affecting the dividend distribution ratio, the Chairman shall be fully authorized to handle such adjustments.
VI. The earnings for 2025 shall be distributed prior to any other earnings.
VII. For the Company's 2025 Earnings Distribution Table, please refer to Attachment V (page 27) of this Handbook.

Resolution:

Matters for Discussion

Proposal 1, submitted by the Board of Directors

Cause of motion: The proposal for capitalization of 2025 earnings into new shares is presented for discussion.

Description:

I. To support operational needs, the Company proposes to capitalize NT$51,512,610 from the distributable earnings of 2025 to issue 5,151,261 new common shares at a par value of NT$10 per share. The new shares will be distributed as a stock dividend at a rate of 40 shares per thousand shares held, based on the shareholding recorded in the shareholders' register on the record date for the capital increase.

II. For fractional shares resulting from the stock dividend distribution that are less than one full share, shareholders may, within five days from the record date for the capital increase, contact the Company's stock affairs agent to arrange for combination. Any remaining fractional shares that cannot be combined into a full share shall be paid in cash at par value, rounded down to the nearest whole dollar. The Chairman is authorized to arrange for specific persons to subscribe to such remaining shares.

III. Prior to the capital increase, the Company's paid-in capital is NT$1,287,815,320, divided into 128,781,532 shares. After issuing 5,151,261 new shares through this capitalization of earnings, the paid-in capital will increase to NT$1,339,327,930.

IV. The rights and obligations of the new shares issued through this earnings capitalization will be the same as those of the existing shares. The shares will be issued in dematerialized form.

V. In the event of changes to the Company's share capital resulting in an adjustment to the stock dividend distribution ratio, it is proposed that the shareholders authorize the Board of Directors to make necessary adjustments at its full discretion.

VI. The Board is authorized to set another record date for capital increase and share issuance, after the motion is approved by the shareholders' meeting and approved by the competent authorities.

VII. If the above matters related to the capital increase are amended with the approval of the competent authority or if changes are required due to actual needs, it is proposed that the shareholders' meeting authorize the Board of Directors to make necessary adjustments at its full discretion.

Resolution:

Extraordinary Motions

Adjournment

Taiwan Optical Platform Co., Ltd.
Business Report

The Company is a Multiple System Operator (MSO) in the cable television industry in Taiwan. Its subsidiaries primarily provide cable television-related services, including program broadcasting, advertising marketing, and channel leasing. The Company has also expanded into telecommunications services such as broadband internet, local area networking, and circuit leasing. Its service coverage spans Taoyuan, Hsinchu, Miaoli, Taichung, Changhua, Nantou, Yunlin, Chiayi, and Tainan.

In addition to its core cable television and telecommunications businesses, the Group actively promotes digital convergence and diversified development, extending into satellite television, TV shopping, program production, and digital media. Its media holdings includes Central Taiwan News, No.1 TV, No.1 Dream TV, A one Sports TV, May Life Shopping Channel, and CredereMedia. Furthermore, the Group currently serves as the exclusive distributor in Taiwan for the UK-based brand The Body Shop, expanding into the sales of natural personal care and cleansing products, and is committed to building a comprehensive digital convergence lifestyle service platform.

I. 2025 Business Report

(I) Operating Results

For 2025, the Company's consolidated operating revenue was NTD 4,451,766 thousand, representing an increase of approximately 1.9% compared to 2024. Net profit after tax was NTD 564,277 thousand, a decrease of 38.5% compared to 2024. Earnings per share after tax were NT$4.20.

The Company's revenue performance for the year remained stable, primarily driven by the continued growth in broadband internet service revenue and contributions from retail sales (exclusive distribution of The Body Shop), which effectively offset the decline in cable television subscription revenue resulting from structural changes in the industry, thereby sustaining overall revenue momentum.

Profitability declined compared to the previous year. In addition to the contraction of the video business, the primary reason was that the Company, in compliance with International Accounting Standard 36 (IAS 36), conducted impairment assessments on its subsidiaries and equity-method investments as of December 31, 2025, and recognized impairment losses of NT$163,018 thousand under the principle of prudence. Such impairment losses represent accounting valuation adjustments and do not affect actual cash flows or daily operations.

Net cash inflows from operating activities increased compared to the prior year, indicating that Group's financial structure remains sound and demonstrates strong resilience in transformation.

(II) Financial Income and Expenditure & Profitability Analysis

1. Financial Income and Expenditure

Item	2024	2025	Changes in Amount
Net cash inflow from operating activities	1,292,763	1,315,615	22,852
Net cash outflow from investing activities	(674,275)	(549,786)	124,489
Net cash outflow from financing activities	(1,256,423)	(902,705)	353,718

Net increase (decrease) in cash and cash equivalents for the period	(637,935)	(136,876)	501,059

2. Profitability Analysis

Analysis Items		2024	2025
Return on assets (%)		5.94	4.07
Return on shareholders' equity (%)		10.93	6.61
As a percentage of paid-in capital (%)	Operating profit	101.82	91.98
	Net profit before tax	90.53	62.07
Net profit margin (%)		21.01	12.68
Earnings per share (after tax) (NT$)		6.76	4.20

(III) Budget Execution Status

The Company did not publicly disclose any financial forecasts for 2025; therefore, there is no applicable budget execution information.

(IV) Research and Development

The Group continues to monitor technology trends in artificial intelligence (AI), 5G private networks, low-Earth orbit (LEO) satellites, and resilient cities. It focuses on enhancing fiber-optic broadband transmission and cybersecurity technologies, and promotes software platform innovation in areas such as smart home applications and elderly care services, leveraging technological applications to strengthen the Group's core competitiveness.

(V) Awards and Recognition

In 2025, the Group was nominated for multiple categories in major awards such as the Golden Visual Awards, covering local news, social engagement, lifestyle, and local culture and history. The Group also received recognition in categories including Best Host, Best Anchor, Innovative Service Award, and Annual System Advancement Award, demonstrating that its integrated strengths in content quality and system services continue to gain industry recognition.

II. Summary of the 2026 Business Plan

(I) **Continue to construct telecommunications-grade fiber optic networks**

Continue to complete fiber optic transformation of existing coaxial cable networks and deploy FTTH (Fiber-to-the-Home), with fiber coverage across the service area reaching 57% as of the end of 2025, in order to provide customers with the best products and services. FTTH technology has fully adopted a GPON network architecture, currently capable of delivering symmetric 1G/1G bandwidth services to subscribers. In the future, with upgrades to customer premises equipment, the network will be able to support ultra-high-speed internet services of up to 10G.

(II) **Develop a smart home entertainment platform to provide smart living services**

Facing the surge of online new media and the OTT trend, the Group was the first to develop a 4K internet-enabled digital set-top box that combines the functionalities of both cable television and internet television. In addition to providing consumers with a wider range of interactive services, the device serves as a key smart home terminal for the development of intelligent audiovisual, smart care, and smart living applications.

Smart entertainment services, including platforms such as LINE TV, are designed to meet the entertainment needs of the new generation across OTT media, multi-screen, and multi-device environments.

Smart care focuses on the development of elderly remote care and aging-related services. Smart living enables users to perform online shopping, book welfare transportation services, and schedule home repair and maintenance services directly through the set-top box.In addition, IP CAM integrated with broadband home surveillance services further enhances convenience and promotes smarter living, addressing diverse consumer needs while also creating new revenue streams.

(III) **Smart Network Extended Services**

In response to trends in AI, edge computing, and digital twins, the Company leverages its long-established fiber-optic infrastructure to provide high-bandwidth, low-latency communication services across key sectors, including smart cities, smart parks, transportation, manufacturing, and healthcare.

Aligned with 5G vertical application development, the Company continues to deploy 5G O-RAN enterprise private networks, extending applications from smart factories to smart campuses. To enhance the digital resilience of critical infrastructure, the Company is also exploring the integration of low Earth orbit (LEO) satellite communications to build an air–ground integrated resilient network, ensuring uninterrupted connectivity under extreme conditions and advancing toward comprehensive intelligent connectivity.

(IV) **Continue to strengthen media networks**

Due to changes in viewing habits, mobile devices have become a crucial source for accessing various information. In response, we have strengthened our collaboration with LINE to enhance the Central Taiwan News' presence on the LINE TODAY platform as one of the few channels with live broadcasts. Our "TDN Taiwan Life News" program, produced entirely in Taiwanese, has expanded beyond its original regional news coverage to include news topics from the Greater Taipei area and video news content produced by The Storm Media, marking a strategic move toward becoming a national news channel. Additionally, by integrating with platforms like YouTube and Facebook, the channel swiftly disseminates news and creative short videos to audiences, helping shape viewing habits on new platforms.

In addition, to enhance the quality of in-house content production, the Taichung and Tainan studios will be gradually upgraded to 4K Ultra High Definition systems. A virtual studio recording mode will also be introduced to improve the visual quality and on-screen presentation of self-produced programs. Going forward, both physical sets and virtual studios will be used in parallel to elevate overall production standards and offer clients a broader range of options.

(V) **Corporate Sustainability, Ongoing Local Engagement, and Support for the Disadvantaged**

Cable television has strong local characteristics and plays a public media role in community development by facilitating the exchange of opinions and the preservation of cultural heritage. Therefore, responding to community needs and supporting disadvantaged groups remain key sustainability commitments.To implement concrete social contributions, the Group organized the “2025 Old Love, New Life: top Sustainability Market”, encouraging employees to participate in resource reuse and the circular economy. All proceeds raised from the market were fully converted into charitable supplies and donated to the Chiayi County Charity Federation. Through precise matching with the needs of disadvantaged groups, the initiative transforms sustainability actions into tangible social care.

In response to the global net-zero and carbon reduction trends, the Group continues to advance greenhouse gas inventory initiatives and energy-saving management measures, progressively enhancing operational energy efficiency. The Group has also installed solar power generation systems at its operating sites and introduced renewable energy usage to reduce carbon emissions, steadily moving toward the corporate goal of achieving competitiveness, resilience, and sustainable development.

Chairperson: Liao, Tzu-chen

Attachment II

Taiwan Optical Platform Co., Ltd.

Audit Committee's Review Report

Hereby

The Board of Directors has prepared and submitted the Company's 2025 business report, financial statements, and dividend distribution proposal. The financial statements (including standalone and consolidated financial statements) were audited by CPAs Yen-Hui, Chen and Tzu-Hsin, Chang at KPMG Taiwan, who prepared an audit report. The business report, financial statements, and dividend distribution proposal were reviewed by the Audit Committee as correctly portraying the Company's business activities. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, this report is submitted for shareholder's examination.

To

Annual General Meeting of Taiwan Optical Platform Co., Ltd.

Convener of the Audit Committee: CHEN, CHIH-YUAN

April 02, 2026

Attachment III

Taiwan Optical Platform Co., Ltd.
2025 Acquisitions or Disposals of Real Estate or Right-of-Use Assets with Related Parties

No.	Company Name	Acquisition / Disposal	Property Address	Item No. (Note)							
				I	II	III	IV	V	VI	VII	VIII
Real Estate											
1	Sai-Na-Mei Recreation Development Co., Ltd.	Acquisition	No. 7-1&7-2, Renhe Rd., Nantou City, Nantou County (land and buildings)	The real estate appraisal report for this case was issued by Appraiser Wu Chih-Hao of China Credit Real Estate Appraisal Joint Firm.	The acquisition of real estate under this project will enhance the Company's control over core facilities and ensure operational continuity. It will also convert key resources from leased to owned assets, thereby optimizing asset allocation and further strengthening overall financial stability.	The site serves as the Group's core digital headend and backup system hub, bearing critical responsibilities for signal transmission and system stability. To maintain operational continuity, reduce relocation costs, and ensure management efficiency, selecting a related party as the transaction counterparty is considered reasonable and necessary.	N/A	Original acquisition date: July 1, 2013 (merger effective date). Original acquisition cost: NT$73,569 thousand (carrying amount recognized upon merger acquisition). Original counterparty: Sai-Na-Mei Recreation Development Co., Ltd. (Unified Business No. 53017986). Due to a corporate merger, the original subsidiary was merged into the parent company and subsequently dissolved. Sai-Na-Mei Recreation Development Co., Ltd. (Unified Business No. 53659735) remained as the surviving entity and succeeded in the relevant assets and corporate name.	Expected cash outflow over the next year: NT$0.	None	Signed: Yes. Payment terms: in accordance with contractual provisions. Total transaction amount: NT$200,805 thousand.
2	Sai-Na-Mei Recreation Development Co., Ltd.	Acquisition	NO. 66-1, Guangfu Road, Huwei Township, Yunlin County (land and buildings)	The real estate appraisal report for this case was issued by Appraiser Wu Chih-Hao of China Credit Real Estate Appraisal Joint Firm.	To support business development, the Company plans to establish a Southern Regional Operations Center to integrate local resources and enhance maintenance and service quality. The assets will be acquired through purchase, which helps mitigate leasing risks, strengthen asset management, and support medium- to long-term operational expansion needs.	To strengthen the Group's presence in the southern region, the subject property is located in close proximity to the subsidiary CHIA-LIEN CABLE TV, offering geographic advantages and aligning with operational requirements. The property is immediately usable in its current condition, which helps shorten acquisition lead time and improve operational efficiency.	N/A		Expected cash outflow over the next year: NT$0.	None	Signed: Yes. Payment terms: in accordance with contractual provisions. Total transaction amount: NT$77,587 thousand.
Right-of-use assets of real estate											
1	Sai-Na-Mei Recreation Development Co., Ltd.	Acquisition	No. 68, Fuxing Road, Dali District, Taichung City.	N/A	Based on operational continuity considerations, maintaining the existing site ensures business stability and effectively avoids various costs associated with relocation.	The Company has long leased the premises as an operational base. To avoid relocation and renovation costs associated with securing an alternative site, continuing the lease with the related party Sai-Na-Mei is considered necessary and reasonable.	N/A	Original acquisition date and cost: N/A. Original counterparty: N/A.	Expected cash outflow over the next year: NT$1,416 thousand, which is not material to the Company's overall cash management and capital utilization.	None	Signed: Yes. Payment terms: in accordance with contractual provisions. Total right-of-use assets: NT$3,883 thousand.

Notes:
1. An appraisal report issued by a professional appraiser or an opinion issued by a certified public accountant, as required by applicable regulations.
2. Purpose, necessity, and expected benefits of acquiring or disposing of the asset.
3. Reasons for selecting a related party as the transaction counterparty.
4. Relevant information for evaluating the reasonableness of the proposed transaction terms when acquiring real estate from a related party, in accordance with Articles 16 and 17 of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies."
5. Original acquisition date and cost of the related party, transaction counterparty, and its relationship with the Company and the related party.
6. Monthly cash inflow and outflow forecast for the twelve months following the expected contract month, as well as an assessment of the necessity of the transaction and the reasonableness of capital utilization.
7. Restrictions and other material terms of this transaction.
8. Actual transaction amount and terms.

Attachment IV-I

Independent Auditors' Report

To: Taiwan Optical Platform Co., Ltd.

Audit Opinion

The Parent Company Only Balance Sheets of Taiwan Optical Platform Co., Ltd. (hereinafter referred to as "top") as of December 31, 2025, and 2024, along with the Parent Company Only Statements of Comprehensive Income, Changes in Equity, and Cash Flows for the years then ended, as well as the Notes to the Parent Company Only Financial Statements (including a summary of significant accounting policies), have been audited by us.

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

Basis of Audit Opinions

We conducted our audits in accordance with the Regulations Governing the Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibility under those standards is further described in the section titled "Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements". We are independent of top in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We are convinced that we have acquired enough and appropriate audit evidence to serve as the basis of audit opinion.

Key Audit Matters

Key audit matters refer to the most vital matters in our audit of the parent company only financial statements of top for the year ended December 31, 2025 based on our professional judgment. These matters were addressed in our audit of the parent company only financial statements as a whole, and in forming our audit opinion. We do not express a separate opinion on these matters.

The key audit matters that, in our judgment, should be communicated in the audit report are as follows:

● Impairment assessment of goodwill and franchise included in the equity-accounted investments

For the accounting policy on asset impairment, please refer to Note 4(12) of the individual financial statements – Impairment of Non-Financial Assets. For the accounting assumptions and estimation uncertainties related to the impairment assessment of goodwill, franchise rights, and customer relationships included in equity-method investments, please refer to Note 5 of the individual financial statements. For the impairment assessment of equity-method investments, please refer to Note 6(4) of the individual financial statements.

Description of Key Audit Matters：

As of December 31, 2025, the carrying number of equity-method investments of top was NT$13,446,225 thousand, accounting for 96% of total assets, making it significant to the individual financial statements. At the financial reporting date, management assesses whether goodwill, franchise rights, and customer relationships included in equity-method investees are impaired. The impairment test is conducted by comparing the recoverable amount of the investee company with it carrying amount to determine whether impairment exists. Since the impairment assessment involves identifying cash-generating units, selecting valuation methods, choosing key assumptions, and calculating recoverable amounts, it requires significant management judgment and estimation. Therefore, we have identified this as a key audit matter in our audit of the individual financial statements of top.

Audit Procedures Performed:

1. We assessed the professional competence, qualifications, and objectivity of the external independent appraisers engaged by management. Additionally, we verified their credentials, discussed their scope of work with management, and reviewed their engagement terms to ensure no factors compromised their objectivity or limited their scope of work. We also confirmed that the valuation methods used by the appraisers complied with International Financial Reporting Standards (IFRS) and industry practices.
2. We assessed and reviewed the process and basis used by management in estimating the investee company's projected future operating cash flows, sales growth rate, and profit margin to evaluate the reasonableness of the estimation basis and key assumptions.
3. We engaged internal audit specialists to assist in evaluating the valuation model and key assumptions, including the discount rate used by management, to ensure the reasonableness of the assumptions applied.

Responsibilities of Management and Governing Bodies for the Parent Company Only Financial Statements

The responsibilities of management are to prepare the parent company only financial statements with fairpresentation in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and maintain necessary internal controls associated with the preparation in order toensure the financial statements are free from material misstatement arising from fraud or error.

In preparing the parent company only financial statements, the management is responsible for assessing the ability of top in continuing as a going concern, disclosing associated matters and adopting the going concern basis of accounting unless the management intends to liquidate the top or cease the operations, or has no realistic alternative but to do so.

The governance bodies of top (including Audit Committee) are responsible for supervising the financial reporting process.

Auditor's Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance on whether the parent company only financial statements as a whole are free from material misstatement arising from fraud or error, and to issue an independent auditors' report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatement may arise from frauds or errors. If those amounts of misstatements, either individually or in the aggregate, could reasonably be expected to influence the economic decisions of financial statements users, they are considered material.

We have utilized our professional judgment and maintained professional doubt when exercising auditing work according to the auditing standards generally accepted in the Republic of China. We also perform the following tasks:

1. Identify and assess the risks of material misstatement arising from fraud or error within the parent company only financial statements; design and execute counter-measures in response to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. Fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Therefore, the risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error.
2. Understand internal controls relevant to the audit in order to design appropriate audit procedures under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of top's internal control.
3. Evaluate the appropriateness of accounting policies adopted and the reasonableness of accounting estimates and relevant disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting based on the audit evidence obtained and whether a material uncertainty exists for events or conditions that may cast significant doubts on top's ability to continue as a going concern. If we are of the opinion that a material uncertainty exists, we shall remind users of the parent company only financial statements to pay attention to relevant disclosures in the notes to those statements within our audit report. If such disclosures are inadequate, we need 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 top to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements (including relevant notes), and whether the parent company only financial statements adequately represent the underlying transactions and events.
6. Obtain sufficient and appropriate audit evidence concerning the financial information of entities within top to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit and the preparation of an audit opinion on top.

Matters communicated between us and the governance bodies include the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control identified during the audit).

We also provide governance bodies with a declaration that we have complied with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China regarding independence, and to communicate with them all relationships and other matters that may possibly be deemed to impair our independence (including relevant preventive measures).

From the matters communicated with governance bodies, we determine the key audit matters within the audit of top's parent company only financial statements for the year ended December 31, 2025. We have clearly indicated such matters in the auditors' report. Unless legal regulations prohibit the public disclosure of specific items, or in extremely rare cases, where we decided not to communicateover specific items in the auditors' report for it could be reasonably anticipated that the negative effectsof such disclosure would be greater than the public interest it brings forth.

KPMG Taiwan

CPA：

Approval Reference Number by Securities Regulatory Authority:	：	Financial Supervisory Commission Letter No. 1110333933 Financial Supervisory Commission Letter No. 0940100754

March 06, 2026

Attachment IV-II

Taiwan Optical Platform Co., Ltd.
Parent Company Only Balance Sheets
December 31, 2025 and 2024

Unit: NT$ thousand

	Assets	2025.12.31 Amount	%	2024.12.31 Amount	%
	Current assets:				
1100	Cash and Cash Equivalents (Note 6(1))	$ 31,019	-	80,385	1
1120	Financial assets at fair value through other comprehensive income – current (Note 6(2))	700	-	899	-
1150	Notes receivable (Note 6(3)、(16)and 8)	21,308	-	22,586	-
1170	Accounts receivable (Note 6(3)、(16)and 7)	27,103	-	57,514	-
1200	Other accounts receivables	21,078	-	24,226	-
1210	Other receivables – related parties (Note 7)	124,915	2	2,899	-
1470	Other current assets (Note 7 and 8)	9,758	-	7,520	-
		235,881	2	196,029	1
	Non-current assets:				
1550	Equity-accounted investments (Note 6(4) and 8)	13,446,225	96	13,862,844	98
1600	Property, plant, and equipment (Note 6 (5),7 and 8)	297,278	2	23,176	-
1755	Right-of-use assets (Note 6 (6) and 7)	10,654	-	12,826	-
1821	Other intangible assets	80	-	123	-
1840	Deferred income tax assets (Note (13))	2,462	-	368	-
1920	Guarantee deposits paid (Note 7 and 8)	3,408	-	3,408	-
1990	Other non-current assets (Note 6(7) and 8)	61,596	-	120,703	1
		13,821,703	98	14,023,448	99
	Total assets	$ 14,057,584	100	14,219,477	100

	Liabilities and Equity	2025.12.31 Amount	%	2024.12.31 Amount	%
	Current liabilities:				
2130	Contract liabilities－current (Note 6(16)and 8)	$ 1,024	-	$ 2,711	-
2150	Notes payable	186,555	1	177,850	1
2170	Accounts payable (Note 7)	13,130	-	43,941	-
2200	Other accounts payables (Note 6(8) and 7)	74,699	1	96,863	1
2230	Current income tax liabilities	101,114	1	68,485	1
2280	Lease liabilities - current (Note 6(11) and 7)	6,009	-	6,801	-
2320	Long-term bank loans due within one year (Note 6 (9) and 8)	267,971	2	267,009	2
2321	Corporate Bonds Due Within One Year (Note 6 (10))	-	-	449,868	3
2399	Other current liabilities (Note 7)	2,349	-	1,984	-
		652,851	5	1,115,512	8
	Non-current liabilities:				
2540	Long-term bank loans (Note 6 (9) and 8)	5,266,892	37	5,056,947	35
2580	Lease liabilities - non-current (Note 6 (11) and 7)	4,814	-	6,329	-
2645	Guarantee deposit received (Note 7)	928	-	-	-
		5,272,634	37	5,063,276	35
	Total liabilities	5,925,485	42	6,178,788	43
	Equity (Note 6 (14)):				
3110	Capital from common stocks	1,287,815	9	1,256,131	9
3200	Capital surplus	3,431,908	25	3,437,282	24
	Retained earnings				
3310	Legal reserve	1,241,933	9	1,195,297	9
3320	Special reserve	-	-	-	-
3350	Undistributed earnings	2,167,492	15	1,852,658	13
3400	Other Equity	2,951	-	5,086	-
	Total equity	8,132,099	58	8,040,689	57
	Total liabilities and equity	$ 14,057,584	100	14,219,477	100

Please refer to the attached notes to the parent company only financial statements.

Chairman: Liao, Tzu-chen **Manager: Liao, Jen-Nan** **Accounting Officer: Lin, Shu-ling**

Attachment IV-III

Taiwan Optical Platform Co., Ltd.
Parent Company Only Statements of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NT$ thousand

		2025		2024	
		Amount	**%**	**Amount**	**%**
4000	**Operating revenue** (Note6(16),7 and 14)	$ 1,805,811	100	1,816,901	100
5000	**Operating cost** (Note6 (12) and 7)	800,477	44	801,717	44
	Gros profits	1,005,334	56	1,015,184	56
6000	**Operating expenses** (Note6 (3), (11), (12), (17) and 7)	195,747	11	192,929	11
	Net operating profit	809,587	45	822,255	45
	Operating income and expenses:				
7020	Other Gains and Losses (Note7)	(31,418)	(2)	(34,397)	(2)
7050	Finance costs (Note6 (11), (18) and 7)	(168,756)	(9)	(173,221)	(9)
7375	Share of profits of subsidiaries and related enterprises accounted for using equity method (Note6 (4))	140,332	8	351,328	19
7100	Interest income	3,028	-	3,788	-
7190	Other income (Note7)	39,865	2	41,276	2
7670	Impairment loss (Note6 (4))	(86,085)	(5)	-	-
		(103,034)	(6)	188,774	10
7900	**Net profit before tax**	706,553	39	1,011,029	55
7950	Income tax expense (Note6 (13))	165,215	9	131,951	7
8200	**Net profit for the year**	541,338	30	879,078	48
	Other comprehensive income:				
8310	Items that will not be reclassified subsequently to profit or loss (Note6 (14))				
8316	Unrealized valuation gain(loss) on investments in an equity instrument measured at FVTOCI	(199)	-	(231)	-
8330	Share of other comprehensive income/losses on subsidiaries accounted for using equity method (net of tax)	9,111	1	11,378	1
8300	**Other comprehensive income（Net of tax）for this year**	8,912	1	11,147	1
8500	**Total comprehensive income for this year**	$ 550,250	31	890,225	49
	Earnings per share (NT$) (Note 6 (15))				
9750	**Basic**	$ 4.20		6.79	
9850	**Diluted**	$ 4.19		6.78	

Please refer to the attached notes to the parent company only financial statements.

Chairman: Liao, Tzu-chen **Manager: Liao, Jen-Nan** **Accounting Officer: Lin, Shu-ling**

Taiwan Optical Platform Co., Ltd.

Parent Company Only Statements of Changes in Equity

January 1 to December 31, 2025 and 2024

Unit: NT$ thousand

			Retained Earnings			Other Equity		
	Capital from common stock	Capital surplus	Legal reserve	Special reserve	Undistributed earnings	Unrealized gains or losses on financial assets at FVTOCI	Treasury stock	Total equity
Balance as of January 1, 2024	$ 1,276,131	3,466,134	1,151,850	74,430	2,198,289	(294,235)	-	7,872,599
Appropriation and distribution of earnings:								
Provision for Legal Reserve	-	-	43,447	-	(43,447)	-	-	-
Provision for Special reserve	-	-	-	219,805	(219,805)	-	-	-
Cash Dividends on Common Stock	-	-	-	-	(548,736)	-	-	(548,736)
	-	-	43,447	219,805	(811,988)	-	-	(548,736)
Net Income for the Period	-	-	-	-	879,078	-	-	879,078
Other comprehensive income/loss for the Period	-	-	-	-	19,837	(8,690)	-	11,147
Total comprehensive income/loss for the Period	-	-	-	-	898,915	(8,690)	-	890,225
Repurchased treasury stock	-	-	-	-	-	-	(173,371)	(173,371)
Treasury Stock Retirement	(20,000)	(28,824)	-	-	(124,547)	-	173,371	-
Changes in ownership interests in subsidiaries	-	(28)	-	-	-	-	-	(28)
Disposal of Equity Instruments Measured at FVTOCI	-	-	-	-	(308,011)	308,011	-	-
Balance as of December 31,2024	**$ 1,256,131**	**3,437,282**	**1,195,297**	**294,235**	**1,852,658**	**5,086**	-	**8,040,689**
Balance as of January 1, 2025	$ 1,256,131	3,437,282	1,195,297	294,235	1,852,658	5,086	-	8,040,689
Appropriation and Distribution of Earnings:								
Provision for Legal Reserve	-	-	46,636	-	(46,636)	-	-	-
Reversal for Special Reserve	-	-	-	(294,235)	294,235	-	-	-
Cash Dividend on Common Stock	-	-	-	-	(414,523)	-	-	(414,523)
Stock Dividend on Common Stock	37,684	-	-	-	(37,684)	-	-	-
	37,684	-	46,636	(294,235)	(204,608)	-	-	(414,523)
Net Income for the Period	-	-	-	-	541,338	-	-	541,338
Other comprehensive income/loss for the Period	-	-	-	-	9,830	(918)	-	8,912
Total comprehensive income/loss for the Period	-	-	-	-	551,168	(918)	-	550,250
Repurchased treasury stock	-	-	-	-	-	-	(47,590)	(47,590)
Treasury Stock Retirement	(6,000)	(8,647)	-	-	(32,943)	-	47,590	-
Changes in Ownership Interests in Subsidiaries	-	3,273	-	-	-	-	-	3,273
Disposal of Equity Instruments Measured at FVTOCI	-	-	-	-	1,217	(1,217)	-	-
Balance as of December 31,2025	**$ 1,287,815**	**3,431,908**	**1,241,933**	-	**2,167,492**	**2,951**	-	**8,132,099**

Please refer to the attached notes to the parent company only financial statements.

Chairman: Liao, Tzu-chen **Manager: Liao, Jen-Nan** **Accounting Officer: Lin, Shu-ling**

Attachment IV-V

Taiwan Optical Platform Co., Ltd.

Parent Company Only Statements of Cash Flows

January 1 to December 31, 2025 and 2024

Unit: NT$ thousand

	2025	2024
Cash Flows from Operating Activities:		
Net Income Before Tax for the Period	$ 706,553	1,011,029
Adjustments:		
Income and expense items		
Depreciation expense	15,299	14,943
Amortization expense	43	44
Expected credit losses	10,900	-
Interest Expense	168,756	173,221
Interest income	(3,028)	(3,788)
Dividend income	(34)	(33)
Share of profits from subsidiaries and associated enterprises accounted for using the equity method	(140,332)	(351,328)
Impairment losses of equity-accounted investments	86,085	-
Gains on lease modifications	-	(77)
Total Income and Expense Items	137,689	(167,018)
Changes in Assets and Liabilities Related to Operating Activities:		
Decrease (Increase) in Notes Receivable	1,278	(150)
Decrease in Accounts Receivable (Including Related Parties)	19,511	3,743
Decrease in Other Receivables (Including Related Parties)	1,475	10,010
Decrease (Increase) in Other Current Assets	(2,238)	6,308
Decrease (Increase) in Contract Liabilities	(1,687)	311
Increase (Decrease) in Notes Payable	8,705	(21,713)
Increase (Decrease) in Accounts Payable (Including Related Parties)	(30,811)	36,246
Decrease in Other Payables (Including Related Parties)	(13,915)	(493)
Increase (Decrease) in Other Current Liabilities	365	(124)
Total Adjustments	120,372	(132,880)
Cash Inflows from Operating Activities	826,925	878,149
Interest received	2,685	3,788
Interest paid	(161,333)	(160,659)
Income tax paid	(134,680)	(138,115)
Net cash inflow from operations	533,597	583,163
Cash flows from investing activities:		
Acquisition of property, plant, and equipment	(286,304)	(8,926)
Increase in refundable deposits	-	(1,886)
Decrease in refundable deposits	-	1,686
Other receivables due from related parties increase	(213,000)	(70,000)
Other receivables due from related parties decrease	93,000	140,000
Other financial assets increase	-	(91,644)
Other financial assets decrease	59,107	-
Dividends Received	483,284	397,187
Net cash inflow used in investing activities	136,087	366,417
Cash flows from financing activities:		
Repayment of Bonds Payable	(450,000)	-
Proceeds from long-term bank borrowings	800,000	1,020,000
Repayments of long-term bank borrowings	(600,575)	(1,310,622)
Increase in guarantee deposits received	928	-
Principal repayment for leases	(7,290)	(7,051)
Distribution of cash dividends	(414,523)	(548,736)
Payment of treasury stock transaction cost	(47,590)	(173,371)
Net cash outflows from financing activities	(719,050)	(1,019,780)
Cash and cash equivalents decrease for the period	(49,366)	(70,200)
Beginning balance of cash and cash equivalents	80,385	150,585
Ending balance of cash and cash equivalents	$ 31,019	80,385

Please refer to the attached notes to the parent company only financial statements.

Chairman: Liao, Tzu-chen **Manager: Liao, Jen-Nan** **Accounting Officer: Lin, Shu-ling**

Attachment IV-VI

Independent Auditors' Report

To Taiwan Optical Platform Co., Ltd.

Audit Opinion

We have audited the accompanying consolidated balance sheet of Taiwan Optical Platform Co., Ltd. and its subsidiaries (collectively referred to as "top group") as of December 31, 2025, and 2024, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the year ended December 31, 2025 and 2024, as well as the notes to the consolidated financial statements (including a summary of significant accounting policies).

In our opinion, the consolidated financial statements mentioned above have been prepared, in all material respects, in accordance with the Financial Reporting Standards for Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations, and Announcements approved and issued by the Financial Supervisory Commission. These financial statements adequately present the consolidated financial position of top group as of December 31, 2025, and 2024, and its consolidated financial performance and cash flows for the period from January 1 to December 31, 2025 and 2024.

Basis for Opinion

We conducted our audit in accordance with the "Regulations Governing Auditing and Certification of Financial Statements by Certified Public Accountants" and auditing standards generally accepted in 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 top group in accordance with the Certified Public Accountant Code of Professional Ethics of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. The key audit matter we have determined to communicate in our report is as follows:

● Impairment Assessment of Goodwill, Franchise Rights, and Customer Relationships

Please refer to Note IV(XIII) "Impairment of Non-financial Assets" for the accounting policy related to asset impairment; Note V for the accounting assumptions and estimation uncertainties of impairment assessments. See Notes VI(X), (XI), and (XII) for related disclosures.

Description of Key Audit Matter:

top group recognized goodwill, franchise rights, and customer relationships mainly arising from acquisitions in the cable television industry to enhance competitiveness. As of December 31, 2025, the amounts were NT$8,103,793 thousand, NT$3,500,000 thousand, and NT$1,034,333 thousand, respectively, collectively representing 69% of total consolidated assets and considered material to the financial statements. Management evaluates the impairment of these assets by comparing their recoverable amounts with their carrying amounts. The evaluation involves identifying cash-generating units, selecting valuation methods, determining key assumptions, and calculating recoverable amounts—requiring significant management judgment and estimation. Therefore, we identified this as a key audit matter.

Audit Procedures Performed in Response:

1. We assessed the competence, capabilities, and objectivity of the external independent valuation specialists engaged by management, verified their qualifications, discussed their scope of work and reviewed engagement terms to ensure no limitations or impairments to their objectivity. We also confirmed that the valuation methodologies applied were in accordance with IFRS and industry practices.
2. We reviewed the process and basis by which management estimated future operating cash flows, sales growth rates, and profit margins of the respective cash-generating units to assess the reasonableness of key assumptions.
3. With the assistance of internal valuation experts, we evaluated the valuation models and key assumptions used by management, including the discount rates, to assess the reasonableness of the underlying data.

Other Matter

Taiwan Optical Platform Co., Ltd. has prepared its parent company only financial statements for the years ended 2025 and 2024, which have been audited by us, and we have expressed unmodified opinion thereon for reference.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the “Regulations Governing the Preparation of Financial Reports by Securities Issuers” and the IFRSs endorsed by the FSC, and for maintaining the necessary internal control relevant to 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 top group’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate top group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the financial reporting process of top group.

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 auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error. And are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of top group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on top group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause top group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure, and content of the consolidated financial statements (including the disclosures), and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within top group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

Matters communicated with those charged with governance include the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control identified during the audit).

We also provide governance bodies with a declaration that we have complied with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China regarding independence, and to communicate with them all relationships and other matters that may possibly be deemed to impair our independence (including relevant preventive measures).

From the matters communicated with those charged with governance, we determined the key audit matters for the audit of the consolidated financial statements of Taiwan Optical Platform Co., Ltd. and its subsidiaries for the year ended 2025. We described 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.

KPMG Taiwan

CPA:	Yen-Hui, Chen Tzu-Hsin, Chang
Approval Number of Certified Financial Statements by the Securities Authority:	Financial Supervisory Commission Approval No. 1110333933 Financial Supervisory Commission Approval No. 0940100754

March 06, 2026

Taiwan Optical Platform Co., Ltd. and its subsidiaries

Consolidated Statement of Financial Position

December 31, 2025 and 2024

Unit: NT$ Thousand

		2025.12.31		2024.12.31	
	Assets	**Amount**	**%**	**Amount**	**%**
	Current Assets:				
1100	Cash and cash equivalents (Note VI(I))	$ 1,073,749	6	1,210,625	7
1110	Financial assets at fair value through profit or loss – current (Note VI(II))	5,300	-	5,219	-
1120	Financial assets at fair value through other comprehensive income – current (Note VI(III), and VIII)	11,516	-	11,850	-
1136	Financial assets at amortized cost – current	3,500	-	3,500	-
1140	Contract assets – current (Note VI(XXIII))	7,214	-	11,217	-
1150	Notes receivable (Note VI(IV), (XXIII), and VIII)	56,309	-	64,500	1
1170	Accounts receivable (Note VI(IV), (XXIII), and VII)	218,095	1	248,866	1
1200	Other receivables (Note VII)	11,809	-	15,403	-
1220	Income tax assets for the period	1,716	-	5,375	-
130X	Inventories	110,204	1	62,721	-
1470	Other current assets (Note VI(XIII), VII, and VIII)	268,966	2	335,975	2
		1,768,378	10	1,975,251	11
	Non-current Assets:				
1510	Financial assets at fair value through profit or loss – non-current (Note VI(II))	-	-	-	-
1517	Financial assets at fair value through other comprehensive income – non-current (Note VI(III) and VIII)	64,903	-	53,974	-
1550	Investments accounted for using the equity method (Note VI(V) and VIII)	691,951	4	784,442	5
1600	Property, plant, and equipment (Note VI(VIII), VII, and VIII)	2,242,547	12	1,935,112	10
1755	Right-of-use assets (Note VI(IX) and VII)	48,492	-	68,477	-
1791	Intangible assets (Note VI(X))	3,500,000	19	3,500,000	19
1805	Goodwill (Note VI(XI))	8,103,793	44	8,218,696	44
1821	Other intangible assets (Note VI(XII))	1,039,428	6	1,158,790	6
1840	Deferred tax assets (Note VI(XX))	100,815	1	101,097	1
1920	Refundable deposits (Note VII and VIII)	131,343	1	126,520	1
1975	Net defined benefit assets – non-current (Note (XIX))	34,031	-	23,160	-
1990	Other non-current assets (Note VI(XIII) and VIII)	490,253	3	584,921	3
		16,447,556	90	16,555,189	89
	Total Assets	$ 18,215,934	100	18,530,440	100

		2025.12.31		2024.12.31	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current Liabilities:				
2102	Bank loans (Note VI(XIV) and VIII)	$ 60,000	-	50,000	-
2130	Contract liabilities – current (Note VI(XXIII) and VII)	706,555	4	716,271	4
2150	Notes payable	186,705	1	177,997	1
2170	Accounts payable (Note VII)	128,423	1	123,723	1
2200	Other payables (Note (XV) and VII)	377,138	2	426,505	2
2230	Income tax liabilities for the period	141,925	1	118,292	1
2280	Lease liabilities – current (Note VI(XVIII) and VII)	27,696	-	41,681	-
2320	Current portion of long-term borrowings (Note VI(XVI) and VIII)	390,916	2	384,608	2
2321	Current portion of bonds payable (Note VI(XVII))	-	-	449,868	2
2399	Other current liabilities (Note VII)	30,744	-	15,856	-
		2,050,102	11	2,504,801	13
	Non-current Liabilities:				
2540	Long-term borrowings (Note VI(XVI) and VIII)	6,939,005	38	6,848,371	37
2570	Deferred tax liabilities (Note VI(XX))	263,632	2	286,139	2
2580	Lease liabilities – non-current (Note VI(XVIII) and VII)	20,949	-	27,100	-
2640	Net defined benefit liabilities – non-current (Note VI(XIX))	8,977	-	14,145	-
2645	Deposits received (Note VII)	353,824	2	353,693	2
		7,586,387	42	7,529,448	41
	Total liabilities	9,636,489	53	10,034,249	54
	Equity Attributable to Owners of the Parent (Note VI(III) and (XXI)):				
3110	Common stock	1,287,815	7	1,256,131	7
3200	Capital surplus	3,431,908	19	3,437,282	19
	Retained earnings				
3310	Legal reserve	1,241,933	7	1,195,297	6
3320	Special reserve	-	-	294,235	2
3350	Unappropriated earnings	2,167,492	12	1,852,658	10
3400	Other equity	2,951	-	5,086	-
		8,132,099	45	8,040,689	44
36XX	Non-controlling interests (Note VI(VII))	447,346	2	455,502	2
	Total Equity	8,579,445	47	8,496,191	46
	Total Liabilities and Equity	$ 18,215,934	100	18,530,440	100

(Please refer to the attached notes to the consolidated financial statements).

Chairman: Liao, Tzu-chen **Manager: Liao, Jen-Nan** **Accounting Manager: Lin, Shu-ling**

Attachment IV- VIII

Taiwan Optical Platform Co., Ltd. and its subsidiaries
Consolidated Statement of Comprehensive Income
January 1 to December 31, 2025 and 2024

Unit: NT$ Thousand

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue** (Note VI(XXIII), VII, and XIV)	$ 4,451,766	100	4,367,451	100
5000	**Operating cost** (Note VI(XIX) and VII)	2,221,150	50	2,127,758	49
	Gross profit	2,230,616	50	2,239,693	51
	Operating Expenses (Note VI(IV),(XVIII), (XIX), (XXIV), and VII):				
6100	Promoting expenses	455,066	10	368,599	8
6200	Management expenses	591,026	13	592,132	14
6300	Research and development expenses	-	-	3	-
	Total operating expenses	1,046,092	23	960,734	22
	Operating income	1,184,524	27	1,278,959	29
	Non-operating income and expenses:				
7020	Other gains and losses (Note VII)	(8,398)	-	(3,927)	-
7050	Financial costs (Note VI(XVIII), (XXV), and VII)	(228,493)	(5)	(234,647)	(5)
7060	Share of profit of associates accounted for using the equity method (Note VI(V))	(37,365)	(1)	2,868	-
7100	Interest income (Note VII)	18,414	-	21,903	-
7140	Bargain purchase gain (Note VI(VI))	-	-	17,591	-
7190	Other income (Note VII)	33,619	1	57,751	2
7670	Impairment losses (Note (V) and (XI))	(163,018)	(4)	(3,271)	-
		(385,241)	(9)	(141,732)	(3)
7900	**Income before tax**	799,283	18	1,137,227	26
7950	Income tax expense (Note VI(XX))	235,006	5	219,748	5
8200	**Net income for the period**	564,277	13	917,479	21
	Other comprehensive income:				
8310	**Items not reclassified to profit or loss**				
8311	Remeasurement of defined benefit plans (Note VI(XIX))	11,317	-	26,820	-
8316	Unrealized gains or losses on equity investments measured at fair value through other comprehensive income	3,950	-	(6,189)	-
8320	Share of other comprehensive income of associates accounted for using the equity method (Note VI(V))	(2,547)	-	(2,755)	-
8349	Income tax relating to items not reclassified (Note VI(XX))	(2,544)	-	(4,442)	-
8300	**Other comprehensive income for the period**	10,176	-	13,434	-
8500	**Total comprehensive income for the period**	$ 574,453	13	930,913	21
	Net income attributable to:				
8610	Owners of the parent	$ 541,338	12	879,078	20
8620	Non-controlling interests	22,939	1	38,401	1
		$ 564,277	13	917,479	21
	Total comprehensive income attributable to:				
8710	Owners of the parent	$ 550,250	12	890,225	20
8720	Non-controlling interests	24,203	1	40,688	1
		$ 574,453	13	930,913	21
	Earnings per share (Note VI(XXII))				
9750	**Basic earnings per share**	$	4.20		6.79
9850	**Diluted earnings per share**	$	4.19		6.78

(Please refer to the attached notes to the consolidated financial statements).

Chairman: Liao, Tzu-chen Manager: Liao, Jen-Nan Accounting Manager: Lin, Shu-ling

Taiwan Optical Platform Co., Ltd. and its subsidiaries

Consolidated Statement of Changes in Equity

January 1 to December 31, 2025 and 2024

Unit: NT$ Thousand

	Equity Attributable to Owners of the Parent									
			Retained earnings			Other Equity Items				
	Common Stock	Capital surplus	Legal reserve	Special reserve	Unappropriated Earnings	Unrealized Gains and Losses on Financial Assets Measured at Fair Value through Other Comprehensive Income	Treasury shares	Total Equity Attributable to Owners of the Parent	Non-controlling Interests	Total Equity
Balance as of January 1, 2024	$ 1,276,131	3,466,134	1,151,850	74,430	2,198,289	(294,235)	-	7,872,599	413,242	8,285,841
Appropriation and Distribution of Earnings:										
Legal Reserve	-	-	43,447	-	(43,447)	-	-	-	-	-
Special Reserve	-	-	-	219,805	(219,805)	-	-	-	-	-
Cash Dividends on Common Stock	-	-	-	-	(548,736)	-	-	(548,736)	-	(548,736)
	-	-	43,447	219,805	(811,988)	-	-	(548,736)	-	(548,736)
Net income for the period	-	-	-	-	879,078	-	-	879,078	38,401	917,479
Other comprehensive income for the period	-	-	-	-	19,837	(8,690)	-	11,147	2,287	13,434
Total comprehensive income for the period	-	-	-	-	898,915	(8,690)	-	890,225	40,688	930,913
Treasury Stock Repurchase	-	-	-	-	-	-	(173,371)	(173,371)	-	(173,371)
Cancellation of Treasury Stock	(20,000)	(28,824)	-	-	(124,547)	-	173,371	-	-	-
Changes in Ownership Interests in Subsidiaries	-	(28)	-	-	-	-	-	(28)	(400)	(428)
Change in non-controlling interests	-	-	-	-	-	-	-	-	1,972	1,972
Equity investments measured at fair value through other comprehensive income	-	-	-	-	(308,011)	308,011	-	-	-	-
Balance as of December 31, 2024	$ 1,256,131	3,437,282	1,195,297	294,235	1,852,658	5,086	-	8,040,689	455,502	8,496,191
Balance as of January 1, 2025	$ 1,256,131	3,437,282	1,195,297	294,235	1,852,658	5,086	-	8,040,689	455,502	8,496,191
Appropriation and Distribution of Earnings:										
Legal Reserve	-	-	46,636	-	(46,636)	-	-	-	-	-
Reversal of Special Reserve	-	-	-	(294,235)	294,235	-	-	-	-	-
Cash Dividends on Common Stock	-	-	-	-	(414,523)	-	-	(414,523)	-	(414,523)
Stock Dividends on Common Shares	37,684	-	-	-	(37,684)	-	-	-	-	-
	37,684	-	46,636	(294,235)	(204,608)	-	-	(414,523)	-	(414,523)
Net income for the period	-	-	-	-	541,338	-	-	541,338	22,939	564,277
Other comprehensive income for the period	-	-	-	-	9,830	(918)	-	8,912	1,264	10,176
Total comprehensive income for the period	-	-	-	-	551,168	(918)	-	550,250	24,203	574,453
Treasury Stock Repurchase	-	-	-	-	-	-	(47,590)	(47,590)	-	(47,590)
Cancellation of Treasury Stock	(6,000)	(8,647)	-	-	(32,943)	-	47,590	-	-	-
Changes in Ownership Interests in Subsidiaries	-	3,273	-	-	-	-	-	3,273	1,032	4,305
Net Change in Non-controlling Interests	-	-	-	-	-	-	-	-	(33,391)	(33,391)
Equity investments measured at fair value through other comprehensive income	-	-	-	-	1,217	(1,217)	-	-	-	-
Balance as of December 31, 2025	$ 1,287,815	3,431,908	1,241,933	-	2,167,492	2,951	-	8,132,099	447,346	8,579,445

(Please refer to the attached notes to the consolidated financial statements).

Chairman: Liao, Tzu-chen **Manager: Liao, Jen-Nan** **Accounting Manager: Lin, Shu-ling**

Attachment IV-X

Taiwan Optical Platform Co., Ltd. and its subsidiaries
Consolidated Statement of Cash Flows
January 1 to December 31, 2025 and 2024

Unit: NT$ Thousand

	2025	2024
Cash Flow from Operating Activities:		
Pre-tax profit for the period	$ 799,283	1,137,227
Adjustments:		
Items affecting profit or loss		
Depreciation expense	369,188	359,766
Amortization expense	119,060	118,033
Expected credit impairment loss	17,704	794
Net gain on financial assets measured at fair value through profit or loss	(81)	(76)
Interest expense	228,493	234,647
Interest income	(18,414)	(21,903)
Dividend income	(3,000)	(2,808)
Share of loss (profit) of associates accounted for using the equity method	37,365	(2,868)
Loss on disposal of property, plant and equipment	192	-
Loss on disposal of intangible assets	719	-
Loss (Gain on reversal) for market price decline and obsolete and slow-moving Inventories	(810)	7,469
Goodwill impairment loss	114,903	3,271
Impairment loss on equity-method investments	48,115	-
Lease modification gain	(35)	(841)
Bargain purchase gain	-	(17,591)
Total items affecting profit or loss	913,399	677,893
Changes in assets and liabilities related to operating activities:		
Decrease in contract assets	4,003	18,841
Decrease (Increase) in notes receivable	8,191	(299)
Decrease in receivables (including related parties)	21,325	28,989
Increase in other receivables (including related parties)	(4,788)	(5,558)
(Increase) Decrease in inventory	(49,975)	28,612
Decrease (Increase) in other current assets	68,368	(105,316)
Decrease in contract liabilities	(9,716)	(8,961)
Increase (decrease) in notes payable	8,708	(22,308)
Increase in accounts payable (including related parties)	4,700	35,455
(Decrease) Increase in other payables (including related parties)	(26,332)	3,843
Decrease in provisions	(49)	(5)
Increase (decrease) in other current liabilities	14,937	(2,598)
Decrease in net defined benefit liabilities	(4,722)	(5,904)
Total adjustments	948,049	642,684
Cash inflow from operations	1,747,332	1,779,911
Interest received	18,537	21,908
Interest paid	(217,771)	(218,346)
Income taxes paid	(232,483)	(290,710)
Net cash inflow from operating activities	1,315,615	1,292,763
Cash Flow from Investing Activities:		
Acquisition of financial assets measured at fair value through other comprehensive income	(11,097)	(13,000)
Disposal of financial assets measured at fair value through other comprehensive income	4,452	-
Acquisition of investments accounted for using the equity method	-	(199,628)
Acquisition of subsidiaries (net of cash acquired)	-	62,826
Acquisition of property, plant, and equipment	(633,679)	(430,269)
Disposal of property, plant, and equipment	289	-
Increase in deposits paid	(35,117)	(32,850)
Decrease in deposits paid	30,294	28,881
Acquisition of intangible assets	(104)	(2,833)
Increase in other financial assets	-	(86,018)
Decrease in other financial assets	83,406	-
Increase in prepayments for equipment	-	(11,262)
Dividends received	11,770	9,878
Net cash outflow from investing activities	(549,786)	(674,275)
Cash Flow from Financing Activities:		
Increase in short-term borrowings	60,000	-
Decrease in short-term borrowings	(50,000)	(55,000)
Repayment of corporate bonds	(450,000)	-
Issuance of long-term borrowings	800,000	1,020,000
Repayment of long-term borrowings	(718,174)	(1,422,876)
Increase in guarantee deposits received	14,998	18,922
Decrease in guarantee deposits received	(14,867)	(15,602)
Repayment of lease principal	(49,158)	(41,821)
Payment of cash dividends	(414,523)	(548,736)
Repurchase of treasury stock	(47,590)	(173,371)
Changes in non-controlling interests	(33,391)	(37,939)
Net cash outflow from financing activities	(902,705)	(1,256,423)
Net decrease in cash and cash equivalents for the period	(136,876)	(637,935)
Cash and cash equivalents at the beginning of the period	1,210,625	1,848,560
Cash and cash equivalents at the end of the period	$ 1,073,749	1,210,625

(Please refer to the attached notes to the consolidated financial statements).

Chairman: Liao, Tzu-chen Manager: Liao, Jen-Nan Accounting Manager: Lin, Shu-ling

Attachment V

Taiwan Optical Platform Co., Ltd.
Distribution of earnings
2025

Unit: NT$

Item	Amount
Beginning balance of retained earnings	1,648,049,830
Net profit after tax in current year	541,337,933
Cancel treasury stock and debit retained earnings	(32,943,044)
Retained earnings recognized from remeasurement of defined benefit plans	9,829,848
Adjustment to retained earnings arising from investments accounted for under the equity method	1,216,932
Amount of net profit after tax for current period plus items other than net profit after tax for the current period included in the unappropriated earnings for the year	519,441,669
Less: Allocation to surplus reserve (10%)	(51,944,167)
Earnings available for distribution:	2,115,547,332
Distributable Items:	
Shareholder dividends - cash dividend (NT$1.33 per share)	(171,279,437)
Shareholder dividends - stock dividend (NT$0.4 per share)	(51,512,610)
Unappropriated retained earnings at the end of period	1,892,755,285

Note: Distribution of 2025 surplus is prioritized.

Chairman: Liao, Tzu-chen Manager: Liao, Jen-Nan Head of Accounting: Lin, Shu-ling

Appendix I

Taiwan Optical Platform Co., Ltd. Articles of Incorporation

Chapter I General Provisions

Article 1: The Company is duly incorporated in accordance with the Company Act and is named Taiwan Optical Platform Co., Ltd.

Article 2: The business activities of the Company are as follows:

I. E599010 Piping Engineering
II. E603010 Cable Installation Engineering
III. E605010 Computer Equipment Installation
IV. E701020 Satellite Television KU Channels and Channel C Equipment Installation
V. E701030 Controlled Telecommunications Radio-Frequency Devices Installation Engineering
VI. F113020 Wholesale of Electrical Appliances
VII. F113030 Wholesale of Precision Instruments
VIII. F113050 Wholesale of Computers and Clerical Machinery Equipment
IX. F113070 Wholesale of Telecommunication Apparatus
X. F118010 Wholesale of Computer Software
XI. F119010 Wholesale of Electronic Materials
XII. F213010 Retail Sale of Electrical Appliances
XIII. F213060 Retail Sale of Telecommunication Apparatus
XIV. F218010 Retail Sale of Computer Software
XV. F219010 Retail Sale of Electronic Materials
XVI. F401010 International Trade
XVII. I103060 Management Consulting
XVIII. I199990 Other Consulting Services
XIX. I301010 Information Software Services
XX. I301020 Data Processing Services
XXI. I301030 Electronic Information Supply Services
XXII. I401010 General Advertisement Service
XXIII. IE01010 Telecommunications Service Number Agencies
XXIV. IZ13010 - Internet Certificates Service
XXV. IZ99990 Other Industrial and Commercial Services
XXVI. J701070 Information Recreational
XXVII. JA02010 Electric Appliance and Electronic Products Repair
XXVIII. JE01010 Rental and Leasing
XXIX. F213030 Retail Sale of Computers and Clerical Machinery Equipment
XXX. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 3: The Company is headquartered in Taichung City. Branch offices may be established domestically or abroad as deemed necessary by resolution of the Board of Directors.

Article 4: The method of public announcements by the Company shall be handled in accordance with Article 28 of the Company Act.

Chapter II Shares

Article 5: The total capital of the Company is set at NT$2.2 billion, divided into 220 million shares, each with a par value of NT$10, and is authorized to be issued in installments as resolved by the Board of Directors.

Article 6: The Company's shares are in registered form and shall be issued upon being signed or sealed by the director representing the Company and duly certified in accordance with the law.

The shares issued by the Company may be exempt from printing physical share certificates; however, they shall be registered with a centralized securities depository enterprise.

The Company's stock affairs shall be handled in accordance with the regulations prescribed by the competent authority. Unless otherwise provided by law or securities-related regulations, all matters shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies."

Article 7: The Company shall not handle any requests for transfers of shares within 60 days prior to the shareholders' meeting, 30 days prior to the extraordinary shareholders' meeting, or 5 days prior to the record date for the distribution of dividends, bonuses, or other interests.

Chapter III Shareholders' Meeting

Article 8: Shareholders' meetings shall be of two types: general meetings and extraordinary meetings. A general shareholders' meeting shall be convened once annually by the Board of Directors in accordance with the law within six months after the end of each fiscal year. An extraordinary shareholders' meeting shall be convened when necessary in accordance with applicable laws.

The notice for convening a general shareholders' meeting shall be given no later than 30 days prior to the meeting date, and the notice for convening an extraordinary shareholders' meeting shall be given no later than 15 days prior to the meeting date. Such notice shall be made in writing and delivered to each shareholder at their most recent address registered with the Company.

Article 8-1: Shareholders' meeting shall be convened by the Board of Directors and shall be chaired by the Chairman. In the event that the Chairman is on leave or unable to exercise their authority, the Vice Chairman or a Director shall act on their behalf in accordance with Article 208 of the Company Act; if the meeting is convened by a person other than the Board of Directors who has the authority to convene the shareholders' meeting, such person shall act as the chair of the meeting. Where there are two or more conveners, one of them shall be elected among themselves to act as chair.

Article 9: Where a shareholder is unable to attend a shareholders' meeting in person, they may, in accordance with the Company Act and other applicable laws and regulations, issue a proxy using the form prescribed by the Company, specifying the scope of authorization and appointing one proxy to attend the shareholders' meeting on their behalf. The proxy form referred to in the preceding paragraph shall be delivered to the Company no later than five days prior to the date of the shareholders' meeting. In the event of duplicate submissions, the one received first shall prevail, unless a prior proxy has been expressly revoked. Shareholders exercising their voting rights electronically shall be deemed to have attended the meeting in person. All relevant matters shall be handled in accordance with applicable laws and regulations.

Article 10: Each share of the Company shall entitle the shareholder to one vote, except in the circumstances stipulated under Article 179 of the Company Act where voting rights are restricted.

Article 11: Resolutions at a shareholders' meeting shall, unless otherwise provided for in the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

In accordance with the relevant laws and regulations, the voting rights of shareholders may be exercised electronically; when the voting rights are exercised by electronic means, the method of exercise shall be specified in the shareholders' meeting notice.

The resolutions of the shareholders' meeting shall be recorded in the minutes of meeting, signed or sealed by the chair of the shareholders' meeting, and distributed to the shareholders within 20 days after the meeting, and may be announced by public announcement. The minutes shall be kept in the Company along with the proxy forms.

Article 12: Deleted

Chapter IV Directors and Audit Committee

Article 13: The Company shall have fifteen directors, each serving a term of three years. Directors shall be elected at the shareholders' meeting from among persons with legal capacity and may be eligible for re-election. The election of directors shall adopt the candidate nomination system in accordance with Article 192-1 of the Company Act. Among the aforementioned number of directors, the number of independent directors shall not be fewer than three and shall not be less than one-fifth of the total number of directors. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election procedures, and other compliance matters concerning independent directors shall be governed by applicable laws and regulations.

Independent directors and non-independent directors shall be elected concurrently, with the number of elected candidates calculated separately. The Company has established an Audit Committee in lieu of supervisors in accordance with Article 14-4 of the Securities and Exchange Act. The Audit Committee shall be composed entirely of independent directors. The Audit Committee or its members shall perform the duties and responsibilities of supervisors as prescribed under the Company Act, the Securities and Exchange Act, and other applicable laws and regulations. The composition, powers, and responsibilities of the Audit Committee, as well as other compliance matters, shall be handled in accordance with relevant laws and regulations. Its organizational charter shall be separately established by the Board of Directors.

Article 14: When electing directors at a shareholders' meeting, the cumulative voting method with registered ballots shall be adopted. Each share shall has voting rights equivalent to the number of directors to be elected, and such voting rights may be cast in full for one candidate or split among multiple candidates. The candidates receiving the highest number of votes shall be elected as directors. The registered identification of the voter may be substituted with the attendance certificate number or shareholder account number printed on the ballot. In the event that the number of vacant director positions reaches one-third of the total number of directors, the Board of Directors shall convene an extraordinary shareholders' meeting to hold a by-election in accordance with the law. Except in the case of a full re-election of directors, the term of office for directors elected in a by-election shall be limited to the remainder of the original term.

Article 14-1: The Board of Directors shall elect a Chairman from among its members by a resolution passed by at least two-thirds of the directors present, with a majority vote of those present. A Vice Chairman may also be elected in the same manner. The Chairman shall represent the Company externally.

Except for the first meeting of each new term of the Board of Directors, which shall be convened by the director who receives the highest number of votes in the election, all other board meetings shall be convened by the Chairman.

Article 14-2: The Board of Directors may, in accordance with laws and regulations or business requirements, establish various functional committees.

Article 15: When a board meeting is convened, directors shall attend the meeting in person. If the meeting is held by videoconference, the directors participating in the meeting via videoconference shall be deemed to have attended the meeting in person. Board meetings shall be held at least once every quarter.

If a director is unable to attend a board meeting in person, they may issue a proxy for that meeting, specifying the scope of authorization for the stated agenda items, to authorize another director to attend on their behalf. However, each proxy may only represent one director.

Unless otherwise provided by the Company Act, a resolution of the Board of Directors shall require the attendance of a majority of the directors and the approval of a majority of those present.

Notice of board meetings may be given in writing, by email, or by fax.

Article 16: The remuneration of directors shall be determined by the Board of Directors, taking into account their level of participation in the Company's operations, their contribution to the Company, and with reference to industry standards.

Article 16-1: The Company may purchase liability insurance for directors and key personnel during their terms of office in accordance with the law for the scope of business performed. Matters related to the purchase of insurance are fully authorized to be handled by the Board of Directors.

Chapter V Managers

Article 17: The Company may appoint one or more managerial officers. Their appointment, dismissal, and remuneration shall be handled in accordance with the provisions of Article 29 of the Company Act.

Chapter VI Accounting

Article 18: At the end of each fiscal year, the Company shall have the Board of Directors prepare (I) a business report; (II) financial statements; (III) proposals for earnings distribution or loss off-setting, and submit them to the general shareholders' meeting in accordance with the laws and regulations for approval.

Article 19: If the Company has annual earnings, 1% to 5% shall be appropriated as employee remuneration, of which the remuneration for entry-level employees shall not be less than 5% of the total amount. The distribution shall be determined by the Board of Directors and may be made in the form of cash or shares. Eligible recipients may include employees of the parent company or subsidiaries who meet certain criteria as prescribed by the Board of Directors. In addition, the Board of Directors may resolve to appropriate no more than 3% of such earnings as director remuneration. The distribution proposals for employee remuneration and director remuneration shall be reported to the shareholders' meeting. However, if the Company has accumulated deficits, the amount needed to cover such deficits shall be reserved in advance before making any appropriation for employee and director remuneration based on the aforementioned percentages.

Article 19-1: In the case of an annual surplus in the Company's financial statements, after fulfilling all legal taxes and compensating for accumulated losses, an initial allocation of 10% as statutory retained earnings is required. However, if the statutory retained earnings have already reached the Company's paid-in capital, this requirement no longer applies. Subsequently, in accordance with legal regulations or directives from regulatory authorities, any necessary allocation or reversal of special retained earnings shall be executed. If there remains a surplus, a minimum of 25% should be set aside as shareholder dividends. The Board of Directors, together with a proposal based on the previous year's undistributed earnings, shall present the distribution plan for approval at the shareholders' meeting. The Company shall distribute cash dividends in an amount not less than 50% of the total dividends allocated for the fiscal year. However, this ratio may be adjusted depending on the Company's financial structure improvement initiatives or major capital expenditure plans. Any adjustment to the cash dividend distribution ratio shall be subject to approval by resolution of the shareholders' meeting.

Article 19-2: The recipients of treasury shares transferred to employees, employee stock options, employee compensation, employee subscriptions of new shares, and restricted employee shares may include employees of the Company's controlling or subordinate companies who meet certain criteria. The criteria shall be determined by resolution of the Board of Directors.

Article 19-3: The Company may distribute earnings or offset losses on a semi-annual basis. If there is a surplus in the financial statements at the end of each half-year, the Company shall first estimate and reserve amounts for income taxes payable, offset any accumulated losses in accordance with the law, and allocate 10% of the surplus as a statutory earnings reserve. However, if the accumulated statutory earnings reserve has reached the Company's paid-in capital, this requirement shall no longer apply. Subsequently, special reserves shall be set aside or reversed in accordance with applicable laws or directives issued by competent authorities. If there remains a distributable surplus, such surplus, combined with undistributed earnings accumulated from the preceding half-year, shall be proposed in an earnings distribution or loss offsetting plan by the Board of Directors. The proposal, together with the business report and financial statements, shall be submitted to the Audit Committee for review and then resolved by the Board of Directors. If the approach of earnings allocation involves issuing new shares, it necessitates seeking approval through a shareholder meeting. When opting for a cash-based approach, the decision shall be made by the Board of Directors.

Chapter VII Supplementary Provisions

Article 20: The Company may endorse and guarantee external parties for business needs.

Article 21: When the Company invests in another company with limited liability, the total amount of its investment may exceed 40% of the Company's paid-in capital.

Article 21-1: After the public offering of the Company's shares, the Company may not cancel the public offering without the resolution of the shareholders' meeting. The aforementioned provisions shall not be changed during the period when the Company is listed on TWSE or TWSE.

Article 22: Matters not covered in these Articles of Incorporation shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 23: The Articles of Incorporation were established on July 19, 2006.

The 1st Amendment was made on December 11, 2008.

The 2nd Amendment was made on May 25, 2009.

The 3rd Amendment was made on June 29, 2010.

The 4th Amendment was made on May 25, 2012.

The 5th Amendment was made on November 26, 2012.

The 6th Amendment was made on May 28, 2013.

The 7th Amendment was made on June 27, 2014.

The 8th Amendment was made on November 19, 2014.

The 9th Amendment was made on June 25, 2015.

The 10th Amendment was made on February 25, 2016.

The 11th Amendment was made on June 20, 2016.

The 12th Amendment was made on December 27, 2018.

The 13th Amendment was made on May 30, 2019.

The 14th Amendment was made on May 28, 2025.

Appendix II

Taiwan Optical Platform Co., Ltd.
Rules of Procedure for Shareholders' Meetings

Article 1: Except as otherwise provided by laws and regulations or the Articles of Incorporation, the convening and discussion of the Company's shareholders' meetings shall be handled in accordance with these rules.

Article 2: The term "shareholders" as used in these Rules shall mean the shareholders themselves and the proxies appointed by the shareholders to attend the meeting.

Attending shareholders shall hand in a sign-in card in lieu of signing in.

The number of shares represented by the shareholders attending the meeting shall be based on the number of shares with the sign-in cards handed in, plus the number of shares whose voting rights were exercised electronically.

Article 3: Attendance and voting at a shareholders' meeting shall be based on the number of shares.

Article 4: The venue for a shareholders' meeting shall be the premises of the Company or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may start no earlier than 9:00 a.m. or later than 3:00 p.m., the opinions of independent directors should be fully considered.

Article 5: If the shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman. In the event that the Chairman is on leave or unable to exercise his or her duties for any reason, the Vice Chairman shall act as chair. If there is no Vice Chairman or the Vice Chairman is also on leave or unable to exercise his or her duties, the Chairman shall designate a director to act on his or her behalf. If no such designation is made, the directors shall elect one among themselves to act as chair. If a managing director or a director serves as chair in the preceding paragraph, the managing director or director shall be the one who has held the position for more than six months and who understands the financial and business conditions of the Company. The same shall apply to a representative who is a legal person director. If a shareholders' meeting is convened by a party with the power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 6: The Company may appoint the appointed lawyers, CPAs or related personnel to attend the shareholders' meeting.

The service personnel of the shareholders' meeting shall wear identification badges or armbands.

Article 7: The Company shall record the entire process of the shareholders' meeting by audio or video and keep the record for at least one year. However, if a lawsuit is filed by a shareholder in accordance with Article 189 of the Company Act, the records shall be retained until the end of the lawsuit.

Article 8: The chair shall call the meeting to order at the appointed meeting time. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce the postponement of the meeting. The number of postponements is limited to two and for the time extended shall not exceed one hour in total. If the meeting is still not attended by the number of shareholders representing one-third or more of the total number of issued shares, the meeting shall be announced by the chair. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act. The provisional resolution shall be notified to all shareholders, and another shareholders' meeting shall be convened within one month. If, before the end of the meeting, the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chair may resubmit the tentative resolution for voting at the general meeting in accordance with Article 174 of the Company Act.

Article 9: If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed in accordance with the scheduled agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene other than the board.

The Chairman shall not announce the adjournment of the meeting before the conclusion of the proceedings of the two preceding paragraphs (including extraordinary motions) on the agenda.

After the meeting is adjourned, shareholders cannot nominate another chair or seek another venue for the continuation of the meeting. However, if the chair declares the adjournment of the shareholders' meeting in violation of the rules of procedure at the time of the meeting, a person may be elected by a simple majority of the votes represented by the attending shareholders to continue the meeting.

Article 10: Before speaking, an attending shareholder must specify the subject of the speech, the attendance card number and the account name on the speaker's slip. The order in which shareholders speak will be set by the chair.

An attending shareholder who has submitted a speaker slip but does not speak shall be deemed not to have spoken. The content of the speech shall prevail if it is inconsistent with the statement slip.

When an attending shareholder is speaking, other shareholders may not speak or interrupt unless they have sought and obtained the consent of the chair and the speaking shareholder; the chair shall stop any violation.

Article 11: Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed five minutes.

If the shareholder's speech violates the preceding paragraph, goes beyond the scope of the agenda or affects the order of the meeting, the chair may terminate the speech.

Article 12: When a legal person is entrusted to attend the shareholders' meeting, the legal person can only appoint one representative to attend the meeting.

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

Article 13: After an attending shareholder has spoken, the chair may respond in person or designate relevant personnel to respond.

Article 14: When the chair deems that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the end of the discussion and call for a vote.

Article 15: Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

The results of the voting shall be announced on the spot and recorded.

Article 16: During a meeting, the chair may announce a break based on time considerations.

Article 17: Unless otherwise stipulated by relevant laws and regulations and the Company's Articles of Incorporation, the voting of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of voting, if there is no objection after the chair's inquiry, it is deemed to have been passed, and the effect is the same as that for a poll.

Article 18: When there is an amendment or replacement to the same proposal, the chair shall determine the order of voting together with the original proposal. If one of the proposals is approved, the remaining proposals shall be deemed rejected, and no further voting shall be required.

Article 19: The chair may direct the proctors (or security personnel) to help maintain order at the meeting place. When proctors (or security personnel) help maintain order at the meeting place, they shall wear armbands marked "Proctor."

Article 20: If the meeting is interrupted due to force majeure, the chair shall suspend the meeting and decide on the manner in which it shall be resumed.

If the meeting cannot be concluded in one session, it may be continued within five days as resolved by the shareholders' meeting.

Article 21: These Rules shall become effective upon approval by the shareholders' meeting.

Amendments shall be subject to the same procedure.

These Rules were established on June 29, 2010.

Th 1st Amendment was made on June 27, 2014.

The 2nd Amendment was made on November 19, 2014.

The 3rd Amendment was made on June 25, 2015.

Appendix III

Taiwan Optical Platform Co., Ltd.
Directors' Shareholdings

Book closure date: March 29, 2026

Position	Name	Number of shares held on the book closure date	
		Shares	Shareholding Ratio
Chairman	Shui-tien Investment Co., Ltd. Representative: Liao, Tzu-Tsen	2,136,841	1.66%
Vice Chairman	Chen-Yuan Co., Ltd. Representative: Lin, Ya-Hsuan	499,128	0.39%
Director	SunShine Investment Co., Ltd. Representative: Chien, Ling-His	233,842	0.18%
Director	SunShine Investment Co., Ltd. Representative: Lin, Meng-Chin	233,842	0.18%
Director	Chuan-Sheng Investment Co., Ltd. Representative: Wang, Yu-Chi	1,558,890	1.21%
Director	Chuan-Sheng Investment Co., Ltd. Representative: Wang, Ming-Chun	1,558,890	1.21%
Director	Hua-Shine Investment Co., Ltd. Representative: Lin, Mei-Chi	2,060	0.00%
Director	Hua-Shine Investment Co., Ltd. Representative: Liao, Tzu-Ning	2,060	0.00%
Director	Yu Shun Investment Co., Ltd. Representative: Li Ming-Chou	1,630,930	1.27%
Director	Dai Ying Investment Co., Ltd. Representative: Chiang, Han-Pin	2,632,131	2.04%
Director	I Binder International Co., Ltd. Representative: Chen Ting-Tai	39,518	0.03%
Director	Shui-tien Investment Co., Ltd. Representative: Cheng, Yung-Hsin	2,136,841	1.66%
Independent director	Chen Chi-Yuan	-	-
Independent director	Chu, Kun-Mao	-	-
Independent director	Sun, Cheng-Chiang	-	-
Total		8,733,340	6.78%

As of the book closure date for this General Shareholders' Meeting, March 29, 2026, the total number of issued shares of the Company is 128,781,532 shares.

Notes: 1. The statutory minimum number of shares required to be held by all directors is 8,000,000 shares. As of March 29, 2026, the total number of shares held by all directors is 8,733,340 shares.

2. The Company has established an Audit Committee; therefore, the statutory shareholding requirement applicable to supervisors does not apply.

◎ Shares held by independent directors are not counted toward the total number of shares held by directors.