



Optivision Technology Inc.

Year 2026 Annual General Meeting
of Shareholders Meeting Handbook

Time : 9.00 a.m., Thursday, June 18, 2026

Place : 26F (R), No. 95, Xinpu 6th Street, Taoyuan District, Taoyuan City, Taiwan

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Optivision Technology Incorporation.
2026 annual general shareholders' meeting procedures

1. Call to order by the chairman
2. Chairman's remarks
3. Reports
4. Approval matters
5. Discussion matters
6. Extempore motions
7. Adjournment

Optivision Technology Incorporation.

2026 Annual General Shareholders' Meeting Agenda

Time: 9:00 am, June 18, 2026

Location: 26F (R), No. 95, Xipu 6th Street, Taoyuan District, Taoyuan City

Meeting format: physical Physical shareholders' meeting

1. Announce the opening of the meeting (report the number of shares attended).
2. Chairman's speech
3. Matters to be reported
 - (1) 2025 annual business report.
 - (2) 2025 Annual Audit Committee Review Report.
 - (3) Report on distribution of employee compensation and Directors' remuneration for 2025.
 - (4) Report on execution of private placement of common shares.
4. Matters to be recognized
 - (1) Approval of the Company's 2025 annual business report and financial statements.
 - (2) Recognize the company's 2025 annual loss compensation plan.
5. Matters to be discussed
 - (1) Amendment to the Company's "Procedures for Acquisition or Disposal of Assets".
 - (2) Proposal to transfer treasury shares to employees at a price below the average buyback cost.
- (6) Extempore motions
- (7) Adjournment

III. [Matters to be reported]

Matter 1: (proposed by the board of directors)

Summary: 2025 business report, submitted to the public appraisal.

Description: For the 2025 business report, please refer to Attachment 1 of this manual.

Matter 2: (Proposed by the Board of Directors)

Summary: 2025 Annual Audit Committee Review Report, submitted to the public appraisal.

Description: For the audit committee review report, please refer to Attachment 2 of this manual.

Matter 3: (proposed by the board of directors).

Summary: 2025 annual report on the distribution of employee remuneration and director remuneration, submitted to the public appraisal.

Description: According to Article 20 of the company's articles of association, due to no profit in 2025, employees and directors will not be distributed.

Matter 4: (proposed by the board of directors).

Summary: Handle a report on the execution status of private placement common shares and submit it for public appraisal.

Description:

1. The company's extraordinary shareholders' meeting on January 22, 2025 has approved the authorization of the board of directors to carry out private placement cash capital increases in installments within the scope of no more than 100,000,000 shares. The company has completed the private placement of 24,979,000 shares and 11,970,000 shares of common shares on September 30 and October 23, 2025, respectively, and the execution of the completed private placement of common shares can be found in Attachment 3.
2. The extraordinary shareholders' meeting of the company on September 9, 2025 has approved the authorization of the board of directors to carry out a private cash capital increase in batches within the scope of no more than 100,000,000 shares. The company has completed the private placement of 34,055,000 common shares on November 24, 2025, and please refer to Attachment 3 for the execution status of the completed private placement of common shares.

IV. [Approval Matters]

Proposal 1: (proposed by the board of directors)

Summary: Approval of the Company's 2025 business report and financial statements, request for approval.

Description:

1. The company's 2025 business report, financial statements and consolidated statements have been approved by the board of directors, of which the financial statements and consolidated statements have been audited and certified by CPA Li Suiqing and CPA Gong Zeli of Deloitte & Touche.
2. For the 2025 business report, please refer to Attachment 1 of this manual; For the 114th annual financial statements and consolidated financial statements and CPA audit report, please refer to Attachment 4 of this manual.
3. Request for recognition.

Resolution:

Proposal 2: (proposed by the board of directors).

Summary: Recognize the company's 2025 loss compensation Proposal, and submit it for recognition.

Description:

1. The Company's 2025 loss compensation statement has been approved by the Audit Committee and the Board of Directors, and has been approved by the Audit Committee A review report will be issued, and please refer to Attachment 5 of this manual for the 2025 annual loss compensation table.
2. Request for recognition.

Resolution:

V. [Discussion Matters]

Proposal 1: (proposed by the board of directors)

Summary: The proposal to amend the Company's "Procedures for Acquisition or Disposal of Assets" is submitted for approval.

Description:

1. In response to operational needs and regulatory amendments, certain provisions of the Company's "procedures for acquisition or disposal of assets" are proposed to be amended. The comparison table of amendments is provided in Attachment 6.
2. Submit for approval.

Resolution:

Proposal 2: (Proposed by the Board of Directors)

Summary: Proposal to transfer treasury shares to employees at a price below the average buyback cost, submitted for discussion and approval.

Description:

1. The company repurchased the company's shares in 2021 and 2022, and in order to motivate employees and enhance their centripetal force, it is planned to transfer them to employees at an average price of NT\$10 lower than the actual repurchased shares.
2. In accordance with Article 10-1 of the "Regulations Governing the Repurchase of the Company's Shares by Listed and OTC Listed Companies", please refer to Attachment 7 of this manual for the transfer to employees at a price lower than the average price of the actual repurchased shares.
3. If there are any other unfinished matters in this Proposal, changes in laws and regulations of the competent authority or other factors that need to be amended, the board of directors is authorized to handle it in accordance with relevant regulations.
4. Submit for approval.

Resolution:

VI. [Extempore Motions]

VII. [Adjournment]

Attachment

Optivision Technology Incorporation.

2025 business report

The Company would like to express its sincere gratitude to all shareholders for your full support over the past year. On behalf of Optivision Technology Inc., we extend our highest respect and appreciation to all shareholders.

1. 2025 operating results

The Company's revenue for 2025 was NT\$475,422 thousand, representing a decrease of 25.98% compared to NT\$642,309 thousand in 2024. The net loss before tax for 2025 was NT\$247,407 thousand, and the net loss after tax was NT\$250,410 thousand. Basic loss per share after tax was NT\$3.45.

Looking back on 2025, global demand for consumer electronics remained conservative. Although the AI trend continued to gain momentum, there was still a lack of breakthrough end-user products related to the optical film business. Demand in major application markets such as smartphones and laptops remained weak. At the same time, under inflationary pressures, the costs of raw materials and labor continued to rise, and overall manufacturing costs remained high, placing significant pressure on the Company's operations.

Facing market changes, the Company continues to strengthen its core optical film technologies and optimize its product portfolio, actively promoting applications in automotive displays, high-end laptops, and high-efficiency optical films. The Company also continues to enhance process efficiency and improve its cost structure, focusing on transforming its future operations toward a lean and high-value business model.

2. Summary of the business plan for 2026

Looking ahead to 2026, the Company will adopt "asset-light, R&D-focused, and partnership-driven" as its core operating strategy, continuing to strengthen the competitive advantages of its optical film business while expanding diversified market opportunities.

1、Product and Technology Development -

(1) Deepening automotive display applications

With the continued growth of the automotive display market, the Company will actively promote high-brightness and wide viewing angle optical film products. In addition, the Company will continue to develop products with low shrinkage, UV resistance to yellowing, resistance to high and low temperature vibration, and high-gain composite prism films, striving to secure adoption in high-end automotive and China-based automotive brand applications.

(2) Enhancing the value of high-end laptop applications

The Company will continue to expand the application of high-brightness and ultra-thin optical film products in high-end laptops, while developing high-efficiency optical films suitable for high-resolution display panels to enhance product value and market competitiveness.

(3) Promoting material optimization and cost competitiveness
The Company will accelerate the adoption of PET materials in brightness enhancement films and diffusion films, improving material cost-performance while maintaining product performance, thereby further strengthening market competitiveness.

(4) Promoting environmentally friendly optical film products
The Company has developed optical micro-structured diffusion film products that are free of volatile organic compounds (VOC), which align with energy-saving and environmental trends. These products have already entered mass production in the high-end laptop market and will be actively expanded to tablet and automotive display applications in the future.

(5) Addressing carbon neutrality and sustainability trends
The Company will collaborate with material suppliers and customers to promote the validation and testing of recycled materials, aiming to reduce product carbon emissions and comply with future environmental regulations and customers' sustainability requirements.

2、Market and customer development -

(1) Strengthening relationships with customers

The Company will continue to deepen its cooperative relationships with panel manufacturers and brand customers to increase the probability of product specification and adoption.

(2) Expanding new customers and applications

The Company will actively expand new customers and application markets, broadening revenue sources while diversifying market risks.

(3) Accelerating adoption by China-based panel makers

The Company will accelerate product validation and adoption by China-based panel manufacturers, enhancing its supply chain position in regional markets.

(4) Stabilizing existing automotive display products

The Company will stabilize mass production of existing automotive display models while simultaneously supporting customers in developing and introducing new models with new products.

3、Operational efficiency and cost management-

A. Strengthen cost and cost control.

B. Improve process efficiency and capacity utilization.

C. Optimize product portfolio and added value.

D. Simplify processes and reduce man-hours.

E. Introduce a competitive new supplier system.

3. Future development strategy

Optivision Technology Inc. will continue to focus on the high-end display application market through R&D innovation and process optimization, including automotive displays, high-end notebooks, and next-generation display technology, to continuously enhance product added value and market competitiveness.

In addition, it will deepen its operation in the Chinese mainland market, in addition to the Ningbo subsidiary that has been laid out, and strategically form an alliance to

establish a Yangzhou company to improve the difficulties faced under the original business model, stabilize operation and maintenance in a positive and positive way, and gradually seek profit opportunities. At the same time, the company will also prudently plan its capital utilization strategy and appropriately activate the company's capital and asset allocation under the premise of steadily operating its core business. In the future, we will evaluate and participate in industrial opportunities with long-term stable development potential through strategic cooperation or investment, including cooperating with high-quality partners to participate in investment related to construction and real estate development, so as to strengthen the company's asset utilization efficiency and diversify industrial cycle risks, creating long-term stable value growth for shareholders.

4. External environment and industry outlook

In the face of the rapidly changing industrial environment and fierce competition, the company will continue to improve product technology thresholds and differentiation capabilities to consolidate its market position and avoid falling into price competition.

In addition, as the global trend of net-zero carbon emissions and sustainable development accelerates, the company will continue to invest in the research and development of low-carbon and environmentally friendly products, and promote the development of next-generation optical film technology to maintain its long-term competitive advantage.

Looking ahead, business operations will continue to face a changing market environment and challenges. However, with the efforts of all colleagues and the support of shareholders, the company will continue to strengthen its core technology, expand its market layout, improve its operational structure, seize industrial development opportunities, and create steady and long-term growth for the company.

Finally, I would like to thank all shareholders for their long-term support and encouragement to Optivision Technology, and look forward to continuing to provide valuable guidance and support to the management team in the future.

Wishing you good health and all the best

Chairman: Huang Zongyuan Manager: He Binghai Organizer accountant: Huang Shengwei

[Attachment 2]

Optivision Technology Incorporation.

Audit Committee Review Report

Permitted

The Board of Directors has prepared the Company's 2025 business report, financial statements, and deficit compensation proposal. The financial statements have been audited by Deloitte & Touche, CPA Lee Sui-Ching and CPA Kung Tse-Li, and an unqualified audit report has been issued.

The aforementioned business report, financial statements, and deficit compensation proposal have been reviewed by this Audit Committee and are found to be in compliance. Accordingly, this report is submitted pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your review.

Sincerely submitted to
the 2026 annual general shareholders' meeting of Optivision Technology Inc.

Convenor of the Audit Committee: Xu Lianjin

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[Attachment 3]

Implementation of private placement of common shares

Project	The second private placement in 2025 Release date: November 6, 2025				
Types of private placement securities	common stock				
The date and amount of approval by the shareholders' meeting and the board of directors	Date of the extraordinary shareholders' meeting: January 22, 2025 Amount: 100,000,000 shares, divided into 3 times within one year. Date of the Board of Directors: 2025/09/19 Amount: 24,979,000 shares				
The basis and reasonableness of the price setting	The price of the current private placement shall not be less than 60% of the higher of the price calculated on the basis of the following two subparagraphs: (1) On 1, 3 or 5 business days before the pricing date, choose one of the simple arithmetic average of the closing price of common shares after deducting the free allotment rights and dividends, and add back the stock price after the capital reduction and reversal rights; or (2) The simple arithmetic average of the closing price of common shares on the 30 business days before the pricing date, after deducting the free rights and dividends, and adding back the stock price after the capital reduction and reversal rights.				
The method chosen by a specific person	The target of this resolution for private placement is limited to specific persons who comply with Article 43-6 of the Securities and Exchange Act, the Financial Supervisory Commission's Order No. 1120383220 of September 12, 2023, and the "Precautions for Public Companies Conducting Private Placements of Securities" and other relevant letters.				
Necessary reasons for conducting a private placement	In order to enrich the working capital, repay bank loans and reinvestment, and considering that private placement operations are fast and simple, it is easier to meet the needs of the company, so it is planned to issue securities through private placement instead of public offering.				
Applicant information	Private placement target	Eligibility	Subscription quantity (shares)	Relationship with the company	Participating companies Business conditions
	Zhou Huibin	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	3,000,000	None	None
	Xinyida Co., Ltd	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	3,136,000	None	None
	Zhang Dongxuan	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and	1,600,000	None	None

		Exchange Act			
	Chen Jianxing	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	125,000	None	None
	Yang Shunxian	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	500,000	None	None
	Huang Yingrui	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	500,000	None	None
	Cui Meiling	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	200,000	None	None
	Wu Jiayi	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	200,000	None	None
	Xu Maoyi	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	50,000	None	None
	Qu Yiwen	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	4,000,000	None	None

	Wang Quanliang	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	2,200,000	None	None
	Wang Bailu	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	1,000,000	None	None
	Xie Wuxiong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	100,000	None	None
	Chen Shubin	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	50,000	None	None
	Zeng Mouren	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	627,000	None	None
	Feng Heqin	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	50,000	None	None
	Chen Zhenguo	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	100,000	None	None
	Yang Zhicheng	In compliance with Subparagraph 2, Paragraph 1, Article 43 6	1,882,000	None	None

		of the Securities and Exchange Act			
	Yang Zonghua	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	200,000	None	None
	Yang Zonghan	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	300,000	None	None
	Lin Zhengyong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	1,000,000	None	None
	Zheng Hongqing	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	315,000	None	None
	Qiu Caiyun	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	315,000	None	None
	Liu Weihai	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	100,000	None	None
	Lin Hongkai	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	1,003,000	None	None

	Yang Wenting	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	188,000	None	None
	Zeng Fanshuo	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	50,000	None	None
	Lin Shiyin	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	300,000	None	None
	Liao Yiqing	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	150,000	None	None
	Xie Junnan	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	250,000	None	None
	Cai Yongyu	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	200,000	None	None
	Yuan Zongnan	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	200,000	None	None
	Wu Hanwen	In compliance with Subparagraph 2, Paragraph 1, Article 43 6	100,000	None	None

		of the Securities and Exchange Act			
	Mingzhen Kuo	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	800,000	None	None
	Feng Duncheng	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	188,000	None	None
Actual subscription price	NT\$15.94				
The date of completion of price payment	2025/09/30				
The actual subscription price is different from the reference price	The simple arithmetic average closing price of common shares on the 1st, 3rd or 5th business days before the pricing date is NT\$25.95, NT\$25.95 and NT\$25.97, respectively, and the average closing price of the previous 5 business days is NT\$25.97 as the basis; in addition, the simple arithmetic average of the closing price of common shares in the 30 business days before the pricing date is NT\$26.55, and the reference price is set at NT\$26.55 whichever is higher. The actual private placement price is NT\$15.94, which is 60% of the reference price, which is not lower than the minimum percentage of the resolution of the first extraordinary shareholders' meeting in 2025 Sixty percent.				
The impact of private placement on shareholders' equity	The proceeds from each private placement of common shares will be used to enrich operating working capital, repay bank loans, and meet the company's future development of new product needs, which is expected to contribute to the company's stable growth and have a positive impact on shareholders' equity.				
The use of private equity funds and the progress of project implementation	As of the first quarter of 2026: Unspent balance: NT 123,116 thousand yuan, currently deposited in bank deposits.				
The benefits of private placement are emerging	(1) Reduce the pressure on working capital costs and strengthen the financial structure to enhance the company's competitiveness. (2) Promote the stable growth of the company's operations and benefit shareholders' equity.				

Project	The third private placement in 2025 Release date: December 1, 2025				
Types of private placement securities	common stock				
The date and amount of approval by the shareholders' meeting and the board of directors	Date of the extraordinary shareholders' meeting: January 22, 2025 Amount: 100,000,000 shares, divided into 3 times within one year. Board Date: 2025/10/09 Amount: 11,970,000 shares				
The basis and reasonableness of the price setting	The price of the current private placement shall not be less than 60% of the higher of the price calculated on the basis of the following two subparagraphs: (1) On 1, 3 or 5 business days before the pricing date, choose one of the simple arithmetic average of the closing price of common shares after deducting the free allotment rights and dividends, and add back the stock price after the capital reduction and reversal rights; or (2) The simple arithmetic average of the closing price of common shares on the 30 business days before the pricing date, after deducting the free rights and dividends, and adding back the stock price after the capital reduction and reversal rights.				
The method chosen by a specific person	The target of this resolution for private placement is limited to specific persons who comply with Article 43-6 of the Securities and Exchange Act, the Financial Supervisory Commission's Order No. 1120383220 of September 12, 2023, and the "Precautions for Public Companies Conducting Private Placements of Securities" and other relevant letters.				
Necessary reasons for conducting a private placement	In order to enrich the working capital, repay bank loans and reinvestment, and considering that private placement operations are fast and simple, it is easier to meet the needs of the company, so it is planned to issue securities through private placement instead of public offering.				
Applicant information	Private placement target	Eligibility	Subscription quantity (shares)	Relationship with the company	Participating companies Business conditions
	Hu Xiu cotton	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	50,000	None	None
	Zhou Ziyun	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	1,500,000	None	None
	Global Qifu Advertising Limited	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	760,000	None	None
	Lin Zhihong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the	1,250,000	None	None

Project	The third private placement in 2025 Release date: December 1, 2025				
		Securities and Exchange Act			
	Liu Ronglong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	675,000	None	None
	Wu Ying	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	235,000	None	None
	Hong Huiqing	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	175,000	None	None
	Cai Yiru	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	700,000	None	None
	King Zhuang Shujin	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	300,000	None	None
	Liu Xingyan	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	949,000	None	None
	Huang Zhengzhong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the	949,000	None	None

Project	The third private placement in 2025 Release date: December 1, 2025				
		Securities and Exchange Act			
	Liu Yilin	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	316,000	None	None
	Song Sixuan	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	316,000	None	None
	Yang Zhiying	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	189,000	None	None
	Li Meizhen	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	316,000	None	None
	Wang Chuanzhong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	506,000	None	None
	Xu Shengzhong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	443,000	None	None
	Zhang Weizong	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the	63,000	None	None

Project	The third private placement in 2025 Release date: December 1, 2025				
		Securities and Exchange Act			
	Li Yida	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	63,000	None	None
	Shi Shuogang	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	316,000	None	None
	Wang Changzhe	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	1,266,000	None	None
	All the way Ping An Fa Dacai Co., Ltd	In compliance with Subparagraph 2, Paragraph 1, Article 43 6 of the Securities and Exchange Act	633,000	None	None
Actual subscription price	NT\$15.79				
The date of completion of price payment	October 23, 2025				
The actual subscription price is different from the reference price	The simple arithmetic average of the closing prices of common shares on the 1st, 3rd, or 5th business days before the pricing date is NT\$26.3, NT\$26.3, and NT\$26.29, respectively, and the average closing price of the previous business day is NT\$26.3. In addition, the simple arithmetic average of the closing price of common shares on 30 business days before the fixing date is NT\$26.16, and the reference price is set at NT\$26.3 whichever is higher. The actual private placement price is NT\$15.79, which is 60% of the reference price, which is not less than 60% of the minimum percentage of the resolution of the first extraordinary shareholders' meeting in 2025.				

Project	The third private placement in 2025 Release date: December 1, 2025
The impact of private placement on shareholders' equity	The proceeds from each private placement of common shares will be used to enrich operating working capital, repay bank loans, and meet the company's future development of new product needs, which is expected to contribute to the company's stable growth and have a positive impact on shareholders' equity.
The use of private equity funds and the progress of project implementation	As of the first quarter of 2026: Unspent balance: NT 189,006 thousand, currently deposited in bank deposits.
The benefits of private placement are emerging	(1) Reduce the pressure on working capital costs and strengthen the financial structure to enhance the company's competitiveness. (2) Promote the stable growth of the company's operations and benefit shareholders' equity.

Project	The fourth private placement in 2025 Issue date: December 30, 2025				
Types of private placement securities	Common stock				
The date and amount of approval by the shareholders' meeting and the board of directors	Date of the extraordinary shareholders' meeting: September 9, 2025 Amount: 100,000,000 shares, divided into 3 times within one year. Board Date: 2025/11/14 Amount: 34,055,000 shares				
The basis and reasonableness of the price setting	The price of the current private placement shall not be less than 80% of the higher of the calculated price based on the following two subparagraphs: (1) On 1, 3 or 5 business days before the pricing date, choose one of the simple arithmetic average of the closing price of common shares after deducting the free allotment rights and dividends, and add back the stock price after the capital reduction and reversal rights; or (2) The simple arithmetic average of the closing price of common shares on the 30 business days before the pricing date, after deducting the free rights and dividends, and adding back the stock price after the capital reduction and reversal rights.				
The method chosen by a specific person	The target of this resolution for private placement is limited to specific persons who comply with Article 43-6 of the Securities and Exchange Act, the Financial Supervisory Commission's Order No. 1120383220 of September 12, 2023, and the "Precautions for Public Companies Conducting Private Placements of Securities" and other relevant letters.				
Necessary reasons for conducting a private placement	In order to enrich the working capital, repay bank loans and reinvestment, and considering that private placement operations are fast and simple, it is easier to meet the needs of the company, so it is planned to issue securities through private placement instead of public offering.				
Applicant information	Private placement target	Eligibility	Subscription quantity (shares)	Relationship with the company	Participating companies Business conditions
	Yuande Investment Co., Ltd	Comply with Subparagraph 3, Paragraph 1, Article 43-6 of the Securities and Exchange Act	6,641,000	is a legal shareholder of the Company	None
	Jiajun Investment Co., Ltd	Comply with Subparagraph 3, Paragraph 1, Article 43-6 of the Securities and Exchange Act	12,771,000	is a legal shareholder of the Company	None
	Yuanxiang International Development Co., Ltd	Comply with Subparagraph 3, Paragraph 1, Article 43-6 of the Securities and Exchange Act	2,128,000	is a legal shareholder of the Company	None
	Huang Zongyuan	Comply with Subparagraph 3, Paragraph 1, Article 43-6 of the Securities and	6,383,000	is the chairman of the board of directors of the Company	there is

Project	The fourth private placement in 2025 Issue date: December 30, 2025				
		Exchange Act			
	Huang Zorong	Comply with Subparagraph 3, Paragraph 1, Article 43-6 of the Securities and Exchange Act	3,066,000	None	None
	Huang Lingru	Comply with Subparagraph 3, Paragraph 1, Article 43-6 of the Securities and Exchange Act	3,066,000	None	None
Actual subscription price	NT\$23.49.				
The date of completion of price payment	November 24, 2025				
The actual subscription price is different from the reference price	The simple arithmetic average of the closing prices of common shares on the 1st, 3rd or 5th business days before the pricing date is NT\$29.35, NT\$29.33 and NT\$29.26, respectively, and the average closing price of the previous business day is NT\$29.35 as the basis. In addition, based on the simple arithmetic average of the closing price of common shares in the 30 business days before the pricing date of NT\$27.14, the reference price is set at NT\$29.35 whichever is higher. The actual private placement price is NT\$23.49, which is 80% of the reference price, which is not lower than 80% of the minimum percentage of the resolution of the extraordinary shareholders' meeting.				
The impact of private placement on shareholders' equity	The proceeds from each private placement of common shares will be used to enrich operating working capital, repay bank loans, and meet the company's future development of new product needs, which is expected to contribute to the company's stable growth and have a positive impact on shareholders' equity.				
The use of private equity funds and the progress of project implementation	As of the first quarter of 2026: Unspent balance: NT 799,952 thousand, currently deposited in bank deposits.				
The benefits of private placement are emerging	(1) Reduce the pressure on working capital costs and strengthen the financial structure to enhance the company's competitiveness. (2) Promote the stable growth of the company's operations and benefit shareholders' equity.				

Declaration of Consolidated Financial Statements of Affiliated Enterprises

For the year 2025 (from January 1, 2025 to December 31, 2025), the entities that should be included in the preparation of the consolidated financial statements of affiliated enterprises in accordance with the “Regulations Governing the Preparation of Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises and Related Reports” are identical to those that should be included in the preparation of consolidated financial statements of parent and subsidiary companies under IFRS 10.

Furthermore, all relevant information required to be disclosed in the consolidated financial statements of affiliated enterprises has already been disclosed in the aforementioned consolidated financial statements of the parent and subsidiary companies. Accordingly, no separate consolidated financial statements of affiliated enterprises have been prepared.

Hereby declared.

Company name: Optivision Technology Incorporation

Person in charge: Huang Zongyuan

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Independent Auditors' Report

To the Shareholders of Optivision Technology Incorporation:

Audit opinions

We have audited the accompanying consolidated balance sheets of Optivision Technology Incorporation and its subsidiaries (the "Group") as of December 31, 2025, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the year from January 1, 2025 to December 31, 2025, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Optivision Technology Incorporation and its subsidiaries as of December 31, 2025, and its consolidated financial performance and consolidated cash flows for the year from January 1, 2025 to December 31, 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations, and Interpretative Bulletins endorsed and issued into effect by the Financial Supervisory Commission.

Basis for the audit opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation 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 Optivision Technology Incorporation and its subsidiaries in accordance with the Code of Professional Ethics for Certified Public Accountants, 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 of Optivision Technology Incorporation and its subsidiaries for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our audit opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters in the audit of the consolidated financial statements of Optivision Technology Incorporation and its subsidiaries for the year ended December 31, 2025 are described as follows:

Occurrence of sales revenue

Optivision Technology Incorporation and its subsidiaries primarily manufacture a single product, prism sheets, which are applied in backlight modules of liquid crystal displays (LCDs) of various sizes. As sales to certain customers increased significantly during the year and the amounts involved were material, the occurrence of sales revenue has a significant impact on the consolidated financial statements. Accordingly, we have identified such revenue as a key audit matter.

In response to management's assessment of the aforementioned revenue, we performed the following principal audit procedures:

1. We obtained an understanding of and tested the key internal controls over such revenue and evaluated the design and operating effectiveness of those controls..
2. We obtained detailed listings of revenue from such customers, selected samples for substantive testing, examined relevant supporting documents, and sent confirmations of sales revenue to verify whether any irregularities existed in the occurrence of such revenue.

Other matters

The consolidated financial statements of Optivision Technology Incorporation and its subsidiaries for the year ended December 31, 2024 were audited by other auditors, who expressed an unmodified opinion on March 14, 2025.

Optivision Technology Incorporation has also prepared its parent company only financial statements for the year ended December 31, 2025, on which we have issued an unmodified opinion. Such financial statements are available for reference.

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

The responsibility of management is to prepare fairly represented consolidated financial reports in accordance with the Financial Reporting Standards for Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations and Explanatory Announcements recognized by the Financial Supervisory Commission and issued in effect, and to maintain the necessary internal controls related to the preparation of the consolidated financial reports to ensure that there are no material misrepresentations that could be attributed to fraud or error.

In preparing the consolidated financial statements, management is also responsible for assessing the ability of Optivision Technology Incorporation and its subsidiaries 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 Optivision Technology Incorporation and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) of Optivision Technology Incorporation and its subsidiaries are responsible for overseeing the financial reporting process.

CPA's responsibility to audit consolidated financial statements

The purpose of the CPA's audit of the consolidated financial report is to obtain reasonable confidence as to whether there are material misrepresentations that are caused by fraud or error in the consolidated financial report as a whole, and to issue an audit report. Reasonable conviction is a high degree of certainty, but audits conducted in accordance with auditing standards cannot guarantee that material misrepresentations in the consolidated financial reports will be detected. Misrepresentation may result from fraud or error. Individual amounts or aggregates that are misrepresented are considered material if they can reasonably be expected to affect the economic decisions made by users of the consolidated financial reports. When auditing in accordance with auditing standards, the accountant uses professional judgment and professional doubt. The CPA also performs the following tasks:

1. Identify and assess the risk of material misrepresentation of fraud or errors in consolidated financial reporting; design and implement appropriate response measures for the assessed risks; and obtain sufficient and appropriate audit evidence as the basis for the audit opinion. Because fraud may involve collusion, forgery, intentional omission, misrepresentation, or exceeding internal controls, the risk of material misrepresentation caused by fraud is higher than that of those caused by errors.
2. The purpose of this document is to obtain the necessary understanding of the internal controls related to the audit to design the appropriate audit procedures under the circumstances, but the purpose is not to express an opinion on the effectiveness of the internal controls of Optivision Technology Incorporation and Subsidiaries.
3. Evaluate the appropriateness of the accounting policies adopted by management and the reasonableness of the accounting estimates and related disclosures made.
4. Based on the audit evidence obtained, conclusions are made about the appropriateness of management's adoption of the going concern accounting basis and whether there are significant uncertainties about events or circumstances that may cause material doubts about the ability of Optivision Technology Incorporation and Subsidiaries to continue operating. If the CPA believes that there is material uncertainty in such events or circumstances, it must remind users of the consolidated financial reports in the audit report to pay attention to the relevant disclosures in the consolidated financial reports, or amend the audit opinion when such disclosures are inappropriate. The CPA's conclusions are based on the audit evidence obtained as of the audit report date. However, future events or circumstances may cause Optivision Technology Incorporation and Subsidiaries to no longer have the ability to continue operating.
5. Evaluate the overall presentation, structure and content of the consolidated financial reports, including relevant notes, and whether the consolidated financial reports appropriately represent relevant transactions and events.

6. Obtain sufficient and appropriate audit evidence for the financial information of Optivision Technology Incorporation. and its subsidiaries to express opinions on the consolidated financial reports. The accountant is responsible for the guidance, supervision and execution of audit cases of Guangyao Technology Co., Ltd. and its subsidiaries, and is responsible for forming audit opinions of Guangyao Technology Co., Ltd. and its subsidiaries.

The CPA communicates with the governance unit, including the planned audit scope and time, as well as major audit findings (including significant internal control deficiencies identified during the audit process).

The CPA also provides the governance unit with the statement that the personnel of the CPA's firm subject to the independence regulation have complied with the CPA's professional ethics code, and communicates with the governance unit all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of the CPA.

From the matters communicated with the governance unit, the CPA decided on the key audit matters for the audit of the 2025 annual consolidated financial report of Guangyao Technology Co., Ltd. and its subsidiaries. The CPA specifies these matters in the audit report, unless the law does not allow the public disclosure of specific matters, or in very rare cases, the CPA decides not to communicate specific matters in the audit report, because it can reasonably be expected that the negative impact of such communication will outweigh the public interest enhanced.

Deloitte & Touche

CPA Li Suiqing

CPA Gong Zeli

Financial Supervisory Commission
approval number
FSC Review No. 1100356048

Financial Supervisory Commission approval
number
FSC Review No. 1000028068

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Optivision Technology Incorporation and Subsidiaries
Consolidated balance sheet
December 31,2025 and 2024

Unit: NT\$thousands

C o d e	A s s e t s	December 31, 2025		December 31, 2024	
		A m o u n t	%	a m o u n t	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 1,291,627	65	\$ 60,249	7
1150	Notes receivable (Notes 4 and 8)	15,373	1	3,454	1
1170	Account receivable (Notes 4 and 8)	166,514	8	236,879	26
1200	Other receivables	3,093	-	1,725	-
1220	Income tax assets for the period (Notes 4 and 21)	196	-	105	-
130X	Inventories (Notes 4 and 9)	116,618	6	143,360	16
1410	Prepayment	20,659	1	20,110	2
1479	Other current assets	8,268	-	151	-
11XX	Total current assets	<u>1,622,348</u>	<u>81</u>	<u>466,033</u>	<u>52</u>
	Non-current assets				
1517	Financial assets at FVOCI – non-current (Notes 4 and 7)	-	-	33,641	4
1600	Property, plant and equipment (Notes 4, 11 and 27)	23,417	1	37,528	4
1755	Right-of-use assets (Notes 4 and 12)	24,206	1	58,501	7
1760	Investment properties (Note 13)	292,049	15	292,049	32
1780	Intangible assets (Notes 4 and 14)	1,391	-	1,426	-
1920	Refundable deposits	7,358	1	7,362	1
1980	Other financial assets – non-current (Notes 4, 6 and 27)	24,839	1	2,736	-
15XX	Total non-current assets	<u>373,260</u>	<u>19</u>	<u>433,243</u>	<u>48</u>
1XXX	Total assets	<u>\$ 1,995,608</u>	<u>100</u>	<u>\$ 899,276</u>	<u>100</u>
C o d e	L i a b i l i t i e s a n d e q u i t y				
	Current liabilities				
2100	Short-term borrowings (Note 15)	\$ 53,094	3	\$ 337,729	38
2170	Accounts payable	28,319	1	58,817	6
2200	Other payables (Note 16)	133,169	7	66,774	7
2280	Lease liabilities – current (notes 4, 12 and 26)	22,705	1	33,406	4
2365	Refund liabilities - current	4,347	-	9,164	1
2399	Other current liabilities	923	-	1,069	-
21XX	Total current liabilities	<u>242,557</u>	<u>12</u>	<u>506,959</u>	<u>56</u>
	Non-current liabilities				
2580	Lease liabilities – non-current (Notes 4, 12 and 26)	2,033	-	26,015	3
2645	Guarantee deposits received	200	-	-	-
25XX	Total non-current liabilities	<u>2,233</u>	<u>-</u>	<u>26,015</u>	<u>3</u>
2XXX	Total liabilities	<u>244,790</u>	<u>12</u>	<u>532,974</u>	<u>59</u>
	Equity Attributable to Owners of the Company (Notes 4, 18 and 23)				
	Share capital				
3110	Common share capital	1,389,499	70	589,459	66
3200	Capital reserve	825,146	41	267,096	30
	Retain earnings				
3320	Special surplus reserve	14,379	-	14,379	1
3350	Accumulated deficits	(264,210)	(13)	(280,896)	(31)
3300	Subtotal	(249,831)	(13)	(266,517)	(30)
3400	Other equity	(87,225)	(4)	(49,224)	(6)
3500	Treasury stocks	(126,771)	(6)	(174,512)	(19)
3XXX	Total equity	<u>1,750,818</u>	<u>88</u>	<u>366,302</u>	<u>41</u>
	Total liabilities and equity	<u>\$ 1,995,608</u>	<u>100</u>	<u>\$ 899,276</u>	<u>100</u>

The notes attached below are part of this consolidated financial report.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan

Manager: He Binghai

Accounting supervisor: Huang Shengwei

Optivision Technology Incorporation and Subsidiaries

Consolidated consolidated income statement

January 1 to December 31, 2025 and 2024

Unit: NT\$thousand, only
The loss per share was yuan

C o d e		2025		2024	
		a m o u n t	%	a m o u n t	%
4000	Operating income (Notes 4 and 19)	\$ 475,422	100	\$ 642,309	100
5000	Cost of Operations (Notes 4 and 9)	(527,593)	(111)	(685,835)	(107)
5900	Operating gross loss	(52,171)	(11)	(43,526)	(7)
	Operating expenses (Notes 4, 8 and 26)				
6100	Sales Expenses	(47,095)	(10)	(58,578)	(9)
6200	Administrative expenses	(162,966)	(34)	(71,439)	(11)
6300	Research and development expenses	(18,006)	(4)	(24,546)	(4)
6450	Reversal of expected credit loss (impairment loss)	44,556	9	(52,294)	(8)
6000	Total operating expenses	(183,511)	(39)	(206,857)	(32)
6900	Operating loss	(235,682)	(50)	(250,383)	(39)
	Non-operating income and expenses (Notes 20 and 26)				
7100	Interest income	2,003	-	496	-
7010	Other income	2,053	1	1,158	-
7020	Other gains and losses	(6,750)	(1)	(19,997)	(3)
7050	Finance costs	(9,031)	(2)	(11,517)	(2)
7000	Total non-operating income and expenses	(11,725)	(2)	(29,860)	(5)
7900	Net loss before tax	(247,407)	(52)	(280,243)	(44)
7950	Income tax expense (Notes 4 and 21)	(3,003)	(1)	(653)	-
8200	Net loss for the period	(250,410)	(53)	(280,896)	(44)

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C o d e		2025		2024	
		a m o u n t	%	a m o u n t	%
	Other comprehensive income (Note 18)				
8310	Items that are not reclassified into profit and loss				
8316	Unrealized loss on financial assets at FVOCI	(\$ 32,250)	(7)	(\$ 24,684)	(4)
8360	Items that may be reclassified into profit and loss in the future				
8361	Exchange differences on translation of foreign operations	(5,751)	(1)	8,034	2
8300	Other comprehensive income (loss), net of tax	(38,001)	(8)	(16,650)	(2)
8500	Total comprehensive profit or loss for the period	(\$ 288,411)	(61)	(\$ 297,546)	(46)
	Net loss attributable to:				
8610	Parent Company Owner	(\$ 250,410)	(53)	(\$ 280,896)	(44)
	The total comprehensive profit or loss is attributable to:				
8710	Parent Company Owner	(\$ 288,411)	(61)	(\$ 297,546)	(46)
	Loss per share (Note 22)				
9750	Foundation	(\$ 3.45)		(\$ 5.29)	

The notes attached below are part of this consolidated financial report.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan Manager: He Binghai Accounting supervisor: Huang Shengwei

Optivision Technology Incorporation and Subsidiaries

Consolidated statement of changes in equity

January 1 to December 31, 2025 and 2024

Unit: NT\$thousands

		E q u i t y A t t r i b u t a b l e t o O w n e r s o f t h e C o m p a n y				O t h e r e q u i t y			
		R e t a i n e a r n i n g s				Foreign operating institutions Financial statement c o n v e r s i o n	Through other synthesis Profit and loss are at fair v a l u e f i n a n c i a l a s s e t s t o b e m e a s u r e d U n r e a l i z e d p r o f i t a n d l o s s		
Code		S h a r e c a p i t a l	C a p i t a l r e s e r v e	Special surplus reserve	Undistributed earnings (To be covered by l o s s e s)	exchange difference	l o s s e s	Treasury stocks	T o t a l e q u i t y
A1	2024/1/1 balance	\$ 587,196	\$ 563,596	\$ 14,379	(\$ 298,604)	(\$ 8,299)	(\$ 24,275)	(\$ 174,512)	\$ 659,481
C11	Capital reserve makes up for losses	-	(298,604)	-	298,604	-	-	-	-
D1	Net loss in 2024	-	-	-	(280,896)	-	-	-	(280,896)
D3	Other comprehensive profit and loss after tax in 2024	-	-	-	-	8,034	(24,684)	-	(16,650)
D5	Total comprehensive profit and loss in 2024	-	-	-	(280,896)	8,034	(24,684)	-	(297,546)
N1	Share-based payment transactions	2,263	2,104	-	-	-	-	-	4,367
Z1	Balance on December 31, 2024	589,459	267,096	14,379	(280,896)	(265)	(48,959)	(174,512)	366,302
C11	Capital reserve makes up for losses	-	(267,096)	-	267,096	-	-	-	-
D1	2025 net loss	-	-	-	(250,410)	-	-	-	(250,410)
D3	Other comprehensive profit and loss after tax in 2025	-	-	-	-	(5,751)	(32,250)	-	(38,001)
D5	Total comprehensive profit and loss in 2025	-	-	-	(250,410)	(5,751)	(32,250)	-	(288,411)
E1	Cash capital increase	800,040	823,063	-	-	-	-	-	1,623,103
N1	Share-based payment transactions	-	2,083	-	-	-	-	47,741	49,824
Z1	Balance on December 31, 2025	\$ 1,389,499	\$ 825,146	\$ 14,379	(\$ 264,210)	(\$ 6,016)	(\$ 81,209)	(\$ 126,771)	\$ 1,750,818

The notes attached below are part of this consolidated financial report.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan

Manager: He Binghai

Accounting supervisor: Huang Shengwei

Optivision Technology Incorporation and Subsidiaries

Consolidated statement of cash flows

January 1 to December 31, 2025 and 2024

Unit: NT\$thousands

C o d e		2025	2024
	Cash flow from operating activities		
A10000	net loss before tax for the current period	(\$ 247,407)	(\$ 280,243)
A20010	Income expense and loss items		
A20100	Depreciation expense	46,361	66,586
A20200	Amortization expenses	1,460	1,487
A20300	Expected credit impairment		
	(reversal gain) loss	(44,556)	52,294
A20900	Interest expense	9,031	11,517
A21200	Interest income	(2,003)	(496)
A21900	Share-based remuneration costs	34,141	-
A22500	Dispose of real estate, plant and		
	equipment interests	-	(2)
A23700	Inventory prices fell and were		
	sluggish	17,211	3,866
A23700	Impairment losses on non-financial		
	assets	-	38,237
A29900	Lease modification benefits	(332)	-
A30000	Net changes in operating assets and		
	liabilities		
A31130	Notes receivable	(11,919)	7,148
A31150	Accounts receivable	114,921	7,351
A31180	Other receivables	(1,368)	2,203
A31200	Inventory	9,531	8,732
A31230	Advance payments increased	(549)	-
A31240	Other current assets	(8,117)	761
A32150	Accounts payable	(30,498)	11,924
A32180	Other payables	66,395	(19,497)
A32200	Refund liability provision		
	(decreased) increased	(4,817)	7,737
A32230	Other current liabilities	(146)	221
A33000	Cash outflow from operations	(52,661)	(80,174)
A33100	Interest charged	2,003	496
A33300	Interest paid	(9,031)	(11,301)
A33500	Income tax paid	(3,094)	(29)
AAAA	Net cash outflow from operating		
	activities	(62,783)	(91,008)
	Cash flows from investment activities		
B02700	Acquisition of real estate, plant and		
	equipment	(389)	(1,876)
B02800	Dispose of real estate, plant and		
	equipment	-	2

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C o d e		2025	2024
B03800	Deposit margin decreased	\$ 4	\$ 1,754
B04500	Purchase other intangible assets	(1,425)	(1,359)
B06500	Other financial assets increased	(22,103)	-
BBBB	net cash outflow from investment activities	(23,913)	(1,479)
	Cash flow from fundraising activities		
C00100	Short-term borrowing increased	-	99,674
C00200	Short-term borrowing decreased	(284,635)	-
C03000	Deposit margin increases	200	-
C04020	Repayment of the principal of lease liabilities	(32,057)	(32,937)
C04600	Cash capital increase	1,623,103	-
C04800	Employees exercise stock options	-	4,367
C04900	Employees buy treasury shares	15,683	-
CCCC	net cash inflow from fundraising activities	1,322,294	71,104
DDDD	The impact of exchange rate changes on cash and cash equivalents	(4,220)	4,000
EEEE	Increase (decrease) in cash and cash equivalents in the current period	1,231,378	(17,383)
E00100	Cash at the beginning of the period and cash equivalents	60,249	77,632
E00200	Cash and cash equivalents at the end of the period	\$ 1,291,627	\$ 60,249

The notes attached below are part of this consolidated financial report.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan Manager: He Binghai Accounting supervisor: Huang Shengwei

Independent Auditors' Report

Guangyao Technology Co., Ltd. Publicity:

Audit opinions

We have audited the accompanying consolidated balance sheets of Optivision Technology Incorporation and its subsidiaries (the "Group") as of December 31, 2025, and the related individual statements of comprehensive income, changes in equity, and cash flows for the year from January 1, 2025 to December 31, 2025, and the notes to the individual financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the financial position of Optivision Technology Incorporation as of December 31, 2025, and its financial performance and its cash flows for the year from January 1, 2025 to December 31, 2025, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for the audit opinion

We conducted our audit in accordance with the Regulations Governing Auditing and Attestation 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 Parent Company Only Financial Statements section of our report. We are independent of Optivision Technology Incorporation in accordance with the Code of Professional Ethics for Certified Public Accountants, 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 parent company only financial statements of Optivision Technology Incorporation for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole and in forming our audit opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters in the audit of the parent company only financial statements of Optivision Technology Incorporation for the year ended December 31, 2025 are described as follows:

Revenue Recognition

Optivision Technology Incorporation primarily manufactures a single product, prism sheets, which are applied in backlight modules of liquid crystal displays (LCDs) of various sizes. As sales to certain customers increased significantly during the year and the amounts involved were material, the occurrence of sales revenue has a significant impact on the consolidated financial statements. Accordingly, we have identified such revenue as a key audit matter.

In response to management's assessment of the aforementioned revenue, we performed the following principal audit procedures:

1. We obtained an understanding of and tested the key internal controls over such revenue and evaluated the design and operating effectiveness of those controls.
2. We obtained detailed listings of revenue from such customers, selected samples for substantive testing, examined relevant supporting documents, and sent confirmations of sales revenue to verify whether any irregularities existed in the occurrence of such revenue.

Other matters

The parent company only financial statements of Optivision Technology Incorporation for the year ended December 31, 2024 were audited by other auditors, who expressed an unmodified opinion on March 14, 2025.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations, and Interpretative Bulletins endorsed and issued into effect by the Financial Supervisory Commission, and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is also responsible for assessing the ability of Optivision Technology Incorporation 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 Optivision Technology Incorporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) of Optivision Technology Incorporation are responsible for overseeing the financial reporting process.

CPA's responsibility to audit individual financial statements

The purpose of the CPA's audit of the individual financial report is to obtain reasonable confidence as to whether there are material misrepresentations leading to fraud or error in the overall individual financial report, and to issue an audit report. Reasonable confidence is a high degree of certainty, but auditing work carried out in accordance with auditing standards cannot guarantee that material misrepresentations in individual financial reports will be

detected. Misrepresentation may result from fraud or error. If the misrepresented individual amounts or aggregate numbers can reasonably be expected to affect the economic decisions made by individual financial reporting users, they are considered material.

When auditing in accordance with auditing standards, the accountant uses professional judgment and professional doubt. The CPA also performs the following tasks:

1. Identify and assess the risk of material misrepresentation of individual financial reports attributable to fraud or error; design and implement appropriate response measures for the assessed risks; and obtain sufficient and appropriate audit evidence as the basis for the audit opinion. Because fraud may involve collusion, forgery, intentional omission, misrepresentation, or exceeding internal controls, the risk of material misrepresentation caused by fraud is higher than that of those caused by errors.
2. Obtain the necessary understanding of the internal controls related to the audit to design the audit procedures appropriate under the circumstances, but the purpose is not for Shining Technology Shares. The effectiveness of the internal controls of the limited company.
3. Evaluate the appropriateness of the accounting policies adopted by management and the reasonableness of the accounting estimates and related disclosures made.
4. Based on the audit evidence obtained, conclusions are made about the appropriateness of management's adoption of the going concern accounting basis and whether there are significant uncertainties about events or circumstances that may cause material doubts about Shining Technology Co., Ltd.'s ability to continue operating. If the CPA believes that there is material uncertainty in such events or circumstances, it must remind users of individual financial reports in the audit report to pay attention to the relevant disclosures in the individual financial report, or amend the audit opinion when such disclosures are inappropriate. The CPA's conclusions are based on the audit evidence obtained as of the audit report date. However, future events or circumstances may lead to Shining Technology stocks. Limited Company shall no longer have the ability to continue to continue.
5. Evaluate the overall presentation, structure and content of the individual financial report (including relevant notes) and whether the individual financial report appropriately represents relevant transactions and events.
6. For Shining Technology Co., Ltd. obtain sufficient and appropriate audit evidence for the financial information of the constituent entities to express opinions on the financial reports of the individual. The CPA is responsible for the guidance, supervision and execution of audit cases, and is responsible for forming audit opinions of Shining Technology Co., Ltd.

The CPA communicates with the governance unit, including the planned audit scope and time, as well as major audit findings (including significant internal control deficiencies identified during the audit process).

The CPA also provides the governance unit with the statement that the personnel of the CPA's firm subject to the independence regulation have complied with the CPA's professional ethics code, and communicates with the governance unit all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of the CPA.

The CPA decided on the key audit matters for the audit of the individual financial report of Guangyao Technology Co., Ltd. in the 114th year of the Republic of China from the matters communicated with the governance unit. The CPA specifies these matters in the audit report, unless the law does not allow the public disclosure of specific matters, or in very rare cases, the CPA decides not to communicate specific matters in the audit report, because it can reasonably be expected that the negative impact of such communication will outweigh the public interest enhanced.

Deloitte & Touche Firm

CPA Li Suiqing

CAP Gong Zeli

Financial Supervisory Commission approval
number
FSC Review No. 1100356048

Financial Supervisory Commission approval number
FSC Review No. 1000028068

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Optivision Technology Incorporation
Individual balance sheet
December 31, 2025 and 2024

Unit: NT\$thousand

C o d e	A s s e t s	December 31, 2025		December 31, 2024	
		A m o u n t	%	A m o u n t	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 1,286,051	67	\$ 43,479	5
1150	Notes receivable (Notes 4 and 7)	40	-	80	-
1170	Accounts receivable (Notes 4 and 7)	85,187	4	91,145	11
1180	Trade receivables - related parties (Notes 4, 7 and 25)	116,645	6	132,399	15
1200	Other receivables	3,023	-	1,685	-
1220	Income tax assets for the period (Notes 4 and 20)	196	-	105	-
130X	Inventories (Notes 4 and 8)	101,467	5	107,123	12
1410	Prepayment	1,350	-	2,288	-
1479	Other current assets	434	-	151	-
11XX	Total current assets	<u>1,594,393</u>	<u>82</u>	<u>378,455</u>	<u>43</u>
	Non-current assets				
1550	Investments using the equity method (Notes 4 and 9)	-	-	117,501	13
1600	Property, plant and equipment (Notes 4 and 10)	19,793	1	32,848	4
1755	Right-of-use assets (Notes 4, 11 and 25)	19,680	1	48,438	6
1760	Investment properties (Notes 4 and 12)	292,049	15	292,049	33
1821	Intangible assets (Notes 4 and 13)	1,391	-	1,426	-
1920	Refundable deposits (Note 25)	6,419	1	6,395	1
15XX	Total non-current assets	<u>339,332</u>	<u>18</u>	<u>498,657</u>	<u>57</u>
1XXX	Total assets	<u>\$ 1,933,725</u>	<u>100</u>	<u>\$ 877,112</u>	<u>100</u>
C o d e	l i a b i l i t i e s a n d e q u i t y				
	Current liabilities				
2100	Short-term borrowings (Notes 14 and 25)	\$ 53,094	3	\$ 337,729	39
2170	Accounts payables (Note 25)	27,901	1	55,702	6
2180	Accounts payable - related parties	-	-	13	-
2200	Other payables (Notes 15 and 25)	50,768	3	54,696	6
2220	Other payables - related parties	-	-	14	-
2280	Lease liabilities – current (notes 4, 11 and 25)	18,123	1	28,440	3
2365	Refund liabilities - current	6,996	-	12,229	2
2399	Other current liabilities	923	-	1,069	-
21XX	Total current liabilities	<u>157,805</u>	<u>8</u>	<u>489,892</u>	<u>56</u>
	Non-current liabilities				
2580	Lease liabilities – non-current (notes 4, 11 and 25)	2,030	-	20,918	2
2650	Investment loans using the equity method (Notes 4 and 9)	22,872	1	-	-
2645	Deposit a margin	200	-	-	-
25XX	Total non-current liabilities	<u>25,102</u>	<u>1</u>	<u>20,918</u>	<u>2</u>
2XXX	Total liabilities	<u>182,907</u>	<u>9</u>	<u>510,810</u>	<u>58</u>
	Interests (Notes 4 and 17)				
	Share capital				
3110	Common share capital	1,389,499	72	589,459	67
3200	Capital reserve	825,146	43	267,096	31
	Retain earnings				
3320	Special surplus reserve	14,379	1	14,379	2
3350	To make up for the loss	(264,210)	(14)	(280,896)	(32)
3300	Total retained earnings	(249,831)	(13)	(266,517)	(30)
	Other Interests				
3410	The exchange difference between the financial statements of the foreign operating institution	(6,016)	-	(265)	-
3420	Unrealized valuation gain or loss on financial assets measured at fair value through other comprehensive income	(81,209)	(4)	(48,959)	(6)
3400	Other Interests	(87,225)	(4)	(49,224)	(6)
3500	Treasury stocks	(126,771)	(7)	(174,512)	(20)
3XXX	Total equity	<u>1,750,818</u>	<u>91</u>	<u>366,302</u>	<u>42</u>
	Total liabilities and equity	<u>\$ 1,933,725</u>	<u>100</u>	<u>\$ 877,112</u>	<u>100</u>

The attached notes are part of the financial reports of the Entity.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan

Manager: He Binghai

Accounting supervisor: Huang Shengwei

Optivision Technology Incorporation
Individual consolidated income statement
January 1 to December 31, 2025 and 2024

Unit: NT\$thousands, only
The loss per share was dollars

C o d e		2025		2024	
		A m o u n t	%	A m o u n t	%
4000	Operating income (Notes 4 and 18)	\$ 412,584	100	\$ 519,556	100
5000	Operating costs (Notes 4, 8 and 19)	(467,368)	(113)	(616,251)	(119)
5900	Operating gross loss	(54,784)	(13)	(96,695)	(19)
5910	Unrealized sales benefits	(3,540)	(1)	(1,595)	-
5920	Sales benefits have been realized	<u>1,595</u>	<u>-</u>	<u>1,479</u>	<u>-</u>
5950	Gross loss from operations has been realized	(56,729)	(14)	(96,811)	(19)
	Operating expenses (Notes 4 and 19)				
6100	Sales Expenses	(28,366)	(7)	(26,208)	(5)
6200	Administrative expenses	(80,813)	(20)	(48,273)	(9)
6300	Research and development expenses	(18,006)	(4)	(24,546)	(5)
6450	Expected credit impairment reversal gain (impairment loss)	<u>45,244</u>	<u>11</u>	(52,294)	(10)
6000	Total operating expenses	(81,941)	(20)	(151,321)	(29)
6900	Operating loss	(138,670)	(34)	(248,132)	(48)
	Non-operating income and expenses (Notes 4 and 19)				
7100	Interest income	1,994	1	481	-
7190	Other income	1,877	-	995	-
7020	Other benefits and losses	(6,450)	(2)	(19,874)	(4)
7050	Finance costs	(8,734)	(2)	(11,146)	(2)
7070	The share of the subsidiary recognized using the equity method	(100,427)	(24)	(3,220)	-
7000	Total non-operating income and expenses	(111,740)	(27)	(32,764)	(6)

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C o d e		2025		2024	
		A m o u n t	%	A m o u n t	%
7900	Net loss before tax	(\$ 250,410)	(61)	(\$ 280,896)	(54)
7950	Income tax expense (Notes 4 and 20)	-	-	-	-
8200	Bet loss for the year	(250,410)	(61)	(280,896)	(54)
	Other comprehensive income (Note 17)				
8310	Items that are not reclassified into profit and loss				
8330	Share of other comprehensive income of subsidiaries, affiliates, and joint ventures recognized using the equity method	(32,250)	(8)	(24,684)	(5)
8360	Items that may be reclassified into profit and loss in the future				
8361	The exchange difference between the financial statements of the foreign operating institution	(5,751)	(1)	8,034	2
8300	Other comprehensive income sum	(38,001)	(9)	(16,650)	(3)
8500	Total comprehensive profit or loss for the year	(\$ 288,411)	(70)	(\$ 297,546)	(57)
9710	Loss per share (Note 21) Foundation	(\$ 3.45)		(\$ 5.29)	

The attached notes are part of the financial reports of the Entity.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan Manager: He Binghai Accounting supervisor: Huang Shengwei

Optivision Technology Incorporation
Statement of changes in individual equity
January 1 to December 31, 2025 and 2024

Unit: NT\$thousands

Code		Share capital	Capital reserve	R e t a i n e a r n i n g s		O t h e r e q u i t y i t e m s		Treasury stocks	Total equity
				Special surplus r e s e r v e	Undistributed e a r n i n g s (To be covered by l o s s e s)	Foreign operating i n s t i t u t i o n s Financial statement c o n v e r s i o n exchange difference	Through other s y n t h e s i s Profit and loss are based on fairness Value measurement financial assets Unrealized profit and l o s s e s		
A1	2024/1/1 balance	\$ 587,196	\$ 563,596	\$ 14,379	(\$ 298,604)	(\$ 8,299)	(\$ 24,275)	(\$ 174,512)	\$ 659,481
C11	Capital reserve makes up for losses	-	(298,604)	-	298,604	-	-	-	-
D1	Net loss in 2024	-	-	-	(280,896)	-	-	-	(280,896)
D3	Other comprehensive profit and loss after tax in 2024	-	-	-	-	8,034	(24,684)	-	(16,650)
D5	Total comprehensive profit and loss in 2024	-	-	-	(280,896)	8,034	(24,684)	-	(297,546)
N1	Share-based payment transactions	2,263	2,104	-	-	-	-	-	4,367
Z1	Balance on December 31, 2024	589,459	267,096	14,379	(280,896)	(265)	(48,959)	(174,512)	366,302
C11	Capital reserve makes up for losses	-	(267,096)	-	267,096	-	-	-	-
D1	2025 net loss	-	-	-	(250,410)	-	-	-	(250,410)
D3	Other comprehensive profit and loss after tax in 2025	-	-	-	-	(5,751)	(32,250)	-	(38,001)
D5	Total comprehensive profit and loss in 2025	-	-	-	(250,410)	(5,751)	(32,250)	-	(288,411)
E1	Cash capital increase	800,040	823,063	-	-	-	-	-	1,623,103
N1	Share-based payment transactions	-	2,083	-	-	-	-	47,741	49,824
Z1	Balance on December 31, 2025	<u>\$ 1,389,499</u>	<u>\$ 825,146</u>	<u>\$ 14,379</u>	<u>(\$ 264,210)</u>	<u>(\$ 6,016)</u>	<u>(\$ 81,209)</u>	<u>(\$ 126,771)</u>	<u>\$ 1,750,818</u>

The attached notes are part of the financial reports of the Entity.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan Manager: He Binghai Accounting supervisor: Huang Shengwei

Optivision Technology Incorporation
Individual cash flow statement
January 1 to December 31, 2025 and 2024

Unit: NT\$thousands

C o d e		2025	2024
	Cash flow from operating activities		
A10000	Net loss before tax for the year	(\$ 250,410)	(\$ 280,896)
A20010	Income expense and loss items		
A20100	Depreciation expense	41,027	60,742
A20200	Amortization expenses	1,460	1,487
A20300	Expected credit impairment loss		
	(reversal gain)	(45,244)	52,294
A20900	Interest expense	8,734	11,146
A21200	Interest income	(1,994)	(481)
A21900	Share-based remuneration costs	34,141	-
A22400	The share of the profits of the subsidiary using the equity method	100,427	3,220
A22500	Dispose of real estate, plant and equipment interests	-	(2)
A23700	Inventory price decline and sluggish loss	14,818	1,137
A23700	Impairment losses on non-financial assets	-	38,237
A23900	Affiliates did not realize sales benefits	3,540	8,280
A24000	Affiliates have realized sales benefits	(1,595)	(8,164)
A29900	Lease modification benefits	(332)	-
A30000	Net changes in operating assets and liabilities		
A31130	Notes receivable	40	40
A31150	Accounts receivable	49,748	30,020
A31160	Accounts receivable - related parties	17,208	(13,701)
A31180	Other receivables	(1,338)	1,807
A31200	Inventory	(9,162)	9,645
A31230	Reduced prepayments	938	-
A31240	Other current assets	(283)	2,297
A32150	Accounts payable	(27,814)	10,670
A32160	Accounts payable - related parties	-	3
A32180	Other payables	(3,942)	(16,291)
A32190	Other payables - related parties	-	(4,597)
A32200	Refund liabilities	(5,233)	5,184
A32230	Other current liabilities	(146)	221
A33000	Cash outflow from operations	(75,412)	(87,702)
A33100	Interest charged	1,994	481

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C o d e		2025	2024
A33300	Interest paid	(\$ 8,734)	(\$ 10,930)
A33500	Income tax collected (paid).	(91)	624
AAAA	net cash outflow from operating activities	(82,243)	(97,527)
	Cash flows from investment activities		
B02700	Acquisition of real estate, plant and equipment	(389)	(1,854)
B02800	Dispose of real estate, plant and equipment	-	2
B03700	Deposit margin increases	(24)	-
B03800	Deposit margin decreased	-	1,818
B04500	Purchase intangible assets	(1,425)	(1,359)
BBBB	Net cash outflow from investment activities	(1,838)	(1,393)
	Cash flow from fundraising activities		
C00100	Short-term borrowing increased	-	99,674
C00200	Short-term borrowing decreased	(284,635)	-
C03000	Deposit margin increases	200	-
C04020	Repayment of lease principal	(27,698)	(29,345)
C04600	Cash capital increase	1,623,103	-
C04800	Employees exercise stock options	-	4,367
C05100	Employees buy treasury shares	15,683	-
CCCC	Net cash inflow from fundraising activities	1,326,653	74,696
EEEE	Increase (decrease) in cash and cash equivalents for the year	1,242,572	(24,224)
E00100	Cash and cash equivalents at the beginning of the year	43,479	67,703
E00200	Cash and cash equivalents at the end of the year	\$ 1,286,051	\$ 43,479

The attached notes are part of the financial reports of the Entity.
(Please refer to the audit report of Deloitte & Touche on March 23, 2026).

Chairman: Huang Zongyuan Manager: He Binghai Accounting supervisor: Huang Shengwei

[Attachment 5]

Optivision Technology Incorporation.

Loss compensation statement
2025

Project	Unit: NT\$thousand amount
Beginning balance of unappropriated retained earnings	\$ (13,800)
Less: Net loss after tax for 2025	(250,410)
Accumulated deficit to be compensated	(264,210)
Items for deficit compensation:	
Capital surplus used to offset accumulated deficit	-
Ending balance of unappropriated retained earnings	\$ (264,210)

Chairman: Huang Zongyuan Manager: He Binghai Organizer accountant: Huang Shengwei

[Attachment 6]

Comparison table of amended provisions in the procedures for acquiring or disposing of assets

Amendments	amended the previous provisions	Description
Article 46 In the event of any of the following circumstances when a company acquires or disposes of assets, it shall, in accordance with its nature and in the prescribed format, publish and report the relevant information on the website designated by the FSC within two days from the date of occurrence of the event: 1. Acquisition or disposal of real estate or right-of-use assets from a related party, or acquisition or disposal of assets other than real estate or right-of-use assets with a related party, and the transaction amount is 20% of the company's paid-in capital, 10% of the total assets, or NT\$300 million or more. However, this does not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or	Article 46 In the event of any of the following circumstances when a company acquires or disposes of assets, it shall, in accordance with its nature and in the prescribed format, publish and report the relevant information on the website designated by the FSC within two days from the date of occurrence of the event: 1. Acquisition or disposal of real estate or right-of-use assets from a related party, or acquisition or disposal of assets other than real estate or right-of-use assets with a related party, and the transaction amount is 20% of the company's paid-in capital, 10% of the total assets, or NT\$300 million or more. However, this does not apply to the trading of domestic government bonds, bonds with repurchase or resale conditions, or the subscription or repurchase of money market funds issued by domestic securities investment trust enterprises. 2. Conducting a merger, divestiture, acquisition, or transfer of shares.	1. The acquisition or disposal of equipment for business use is necessary for the normal operation of the company, and considering the materiality of information disclosure, Item 3 has been added to Subparagraph 4 of Paragraph 1, and for public companies with paid-in capital of NT\$50 billion or more, the publication standard for acquiring or disposing of equipment for business use and the transaction counterparty is not a related party has been raised to 5% or more of the company's paid-in capital, and Item 2 of Subparagraph 4, Paragraph 1 has been amended to apply for paid-in capital of NT\$10 billion or more. For a public

Amendments	amended the previous provisions	Description
the subscription or repurchase of money market funds issued by domestic securities investment trust enterprises. 2. Conducting a merger, divestiture, acquisition, or transfer of shares. 3. Losses from derivatives transactions up to the maximum amount of losses for all or individual contracts as stipulated in the prescribed procedures. 4. If the equipment or right-of-use assets for business use are acquired or disposed of, and the counterparty is not a related party, the transaction amount meets one of the following requirements: (1) If the paid-in capital does not reach NT\$10 billion, the	3. The loss from engaging in derivatives trading reaches the maximum amount of loss for all or individual contracts as prescribed in the prescribed procedures. 4. Acquisition or disposal of equipment or right-of-use assets for business use, and the transaction counterparty is not a related party, and the transaction amount meets one of the following requirements: (1) If the paid-in capital does not reach NT\$10 billion, the transaction amount shall exceed NT\$500 million. (2) If the paid-in capital reaches NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more. 5. Real estate acquired by means of self-commissioned construction, lease of land, joint	company that acquires or disposes of equipment for business use and the counterparty is not a related party, the standard for publication of the transaction amount is NT\$1 billion. 2. Considering that the company needs to increase cash yield by investing in fixed-income products in order to make good use of its working capital, but the current announcement threshold of NT\$300 million in transaction amount may expose large enterprises to frequent announcements, based on the materiality of information disclosure and taking into account the risk attributes of the product, Subparagraph 7 is added to Paragraph 1 to provide for public companies with paid-in capital of NT\$50 billion or

Amendments	amended the previous provisions	Description
transaction amount shall exceed NT\$500 million. (2) When the paid-in capital reaches NT\$10 billion or more, <u>less than 50 billion yuan</u>, the transaction amount is NT\$1 billion or more. (3) The <u>paid-in capital is NT\$50 billion or more, and the transaction amount is more than 5% of the company's paid-in capital.</u> 5. Real estate is acquired by means of self-commissioned construction, lease of land, joint construction and subdivision, joint construction and division, and joint construction and sale, and	construction and subdivision, joint construction and division, and joint construction and sale, and the transaction counterparty is not a related party, and the transaction amount is NT\$500 million or more. (Based on the company's expected investment) 6. Asset transactions other than those in the preceding five subparagraphs, or investment in the Mainland area, with a transaction amount of 20% of the company's paid-in capital or NT\$300 million or more. However, this does not apply under the following circumstances: (1) Buying and selling domestic government bonds or foreign government bonds with a credit rating not lower than the sovereign rating of the Republic of China. (2) Trading of bonds subject to repurchase or resale conditions, or	more that are traded on the stock exchange or securities firm's business floor. Ordinary corporate bonds and general financial bonds (excluding subordinated bonds) that do not involve equity are not subject to the circumstances set forth in the proviso of Subparagraph 8, and the trading counterparty is not a related party, and the announcement standard is raised to 5% or more of the paid-in capital. 3. The current subparagraph 5 of paragraph 1 is transferred to subparagraph 6, and the text is amended as appropriate.

Amendments	amended the previous provisions	Description
the transaction counterparty is not a related party, and the transaction amount reaches NT\$500 million or more. (Based on the company's expected investment) 6. Asset transactions other than those in the preceding five subparagraphs, or investment in the Mainland Area, where the transaction amount exceeds 20% of the company's paid-in capital or NT\$300 million. However, this does not apply under the following circumstances: (1) Trading domestic government bonds or foreign government bonds with credit ratings not lower than the sovereign rating of the Republic of China. (2) Trading of bonds	subscription or repurchase of money market funds issued by domestic securities investment trust enterprises. The transaction amount referred to in the preceding paragraph shall be calculated in the following manner: I. Amount per transaction. II. The cumulative amount of transactions of the same nature acquired or disposed of with the same counterparty within one year. III. The cumulative amount of real estate acquired or disposed of (acquisition and disposal respectively) of the same development project or its right-of-use assets within one year. IV. The cumulative amount of acquisition or disposal of the same securities within one year. The term "one year" is based on the date of the	

Amendments	amended the previous provisions	Description
subject to repurchase or resale conditions, or subscription or repurchase of money market funds issued by domestic securities investment trust enterprises. The transaction amount referred to in the preceding paragraph shall be calculated in the following manner: I. Amount per transaction. II. The cumulative amount of transactions of the same nature acquired or disposed of with the same counterparty within one year. III. The cumulative amount of acquisition or disposal (acquisition and disposal respectively) of real estate or right-of-use assets of the same development project within one year.	occurrence of the current transaction, and is retroactively calculated for one year, and the part announced in accordance with the provisions of these Regulations is exempt from further inclusion.	

Amendments	amended the previous provisions	Description
IV. The cumulative amount of acquisition or disposal of the same securities within one year. The term "one year" is based on the date of the occurrence of the current transaction fact, and is calculated retroactively for one year, and the part announced in accordance with these Regulations is exempt from re-inclusion.		

[Attachment 7]

The proposed transfer to employees at a price lower than the average price of the shares actually repurchased is explained as follows:

(1) The set transfer price, discount ratio, calculation basis and reasonableness:

The number of times treasury shares are repurchased	The second time	The third time
The total number of shares repurchased	2,750,000 shares	3,000,000 shares
The total amount of the buyback	NT\$91,961,298	NT\$82,713,328
Buy back the average price	NT\$33.44/per share	NT\$27.57/per share
The actual transfer price is to be made	NT\$10/per share	NT\$10/per share
discount ratio	70.10%	63.73%
Calculation basis and reasonableness	The transfer price is reasonable based on the current economic conditions and the company's future operations.	

(2) Number of shares, purpose and reasonableness of the transfer:

The number of times treasury shares are repurchased	The second time	The third time
Number of shares transferred	396,000 shares	1,000,000 shares
Purpose	Motivate employees and enhance employee centripetal force	

Rationality	This time, it is expected to transfer 396,000 shares to employees, accounting for 0.28% of the issued shares, which does not exceed Article 10-1 of the "Regulations Governing the Repurchase of the Company's Shares by Listed and OTC Listed Companies", and the cumulative amount shall not exceed 5% of the total issued shares of the company.	The expected transfer of 1,000,000 shares to employees, accounting for 0.72% of the issued shares, does not exceed Article 10-1 of the "Regulations Governing the Repurchase of Shares of the Company by Listed and OTC Listed Companies", and the cumulative amount shall not exceed 5% of the total issued shares of the company.
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(3) Qualifications of stock subscription employees and the number of shares that can be subscribed:

Employee qualifications: Handle in accordance with Article 4 of the "Regulations for the Second Share Repurchase and Transfer of Employees" and the "Measures for the Third Repurchase of Shares to Transfer Employees".

Number of shares that may be subscribed: Shall be handled in accordance with Article 5 of the "Regulations Governing the Transfer of Employees for the Second Repurchase of Shares" and "Regulations Governing the Transfer of Employees for the Third Repurchase of Shares".

(4) Matters affecting shareholders' equity:

The number of times treasury shares are repurchased	The second time	The third time
the amount that may be expensed and the dilution of the company's earnings per share	The possible expense amount calculated based on the closing price of NT\$26.20 and the transfer price of NT\$10 on the day before the seventh board of directors of the company (April 29, 2026) is approximately NT\$6,415 thousand (at that time, an additional expense amount shall be charged based on the actual transfer record date); Earnings per share dilution is calculated by dividing the amount of possible expense by the number of outstanding shares of the Company to NT\$0.0462.	The possible expense amount calculated based on the closing price of NT\$26.20 and the transfer price of NT\$10 on the day before the seventh board of directors of the company (April 29, 2026) is approximately NT\$16,200 thousand (at that time, an additional expense amount shall be calculated based on the actual transfer record date); The dilution of earnings per share is calculated by dividing the amount of possible expense by the number of outstanding shares of the Company to NT\$0.1166.

The financial burden on the company caused by the transfer of shares to employees at a lower average price than the actual repurchased shares	The Company will transfer treasury shares to employees at a price below the acquisition cost. The expected difference between the transfer price and the acquisition cost is approximately NT\$9,282,000. Since there is no capital surplus arising from treasury share transactions in the Company's books, the portion of the difference remaining after deducting the expensing amount, NT\$2,867,000, will be offset against retained earnings, which currently stand at (NT\$264,210,000). Following the transfer of treasury shares to employees, the Company will have an additional NT\$3,960,000 in available funds, which is not expected to impose a material financial burden on the Company.	The Company will transfer treasury shares to employees at a price below the acquisition cost. The expected difference between the transfer price and the acquisition cost is approximately NT\$17,570,000. Since there is no capital surplus arising from treasury share transactions in the Company's books, the portion of the difference remaining after deducting the expensing amount, NT\$1,370,000, will be offset against retained earnings, which currently stand at (NT\$264,210,000). Following the transfer of treasury shares to employees, the Company will have an additional NT\$10,000,000 in available funds, which is not expected to impose a material financial burden on the Company.
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Appendix

[Appendix 1]

Optivision Technology Incorporation.

Articles of Incorporation

Chapter 1 General Provisions

Article1: The Company is organized in accordance with the provisions of the Company Act and is named “Optivision Technology Incorporation” in English, and 「光耀科技股份有限公司」 in Chinese.

Article2: The business scope of the Company is as follows:

1. CC01080 Electronic Components Manufacturing.

2. F401010 International Trade Business.

(Research, design, development, manufacture, and sale of optical films (Optical Films)).

3. ZZ99999 Except for businesses requiring permission, the Company may engage in any business not prohibited or restricted by law (restricted to operations outside the region).

Article3: The Company may, as required by its business operations, provide endorsements, guarantees, and make equity investments in other companies. The total amount of such investments in other companies shall not be subject to the limitation on total investments set forth in Article 13 of the Company Act.

Article4: The Company shall have its head office in the Hsinchu Science and Industrial Park, and may, when necessary, establish branches at suitable locations domestically or abroad upon resolution of the Board of Directors.

Article5: The Company shall make announcements in accordance with the provisions of Article 28 of the Company Act.

Chapter 2 Issued shares

Article6: The total capital of the Company shall be NT\$3,000,000,000, divided into 300,000,000 shares with a par value of NT\$10 per share. The unissued shares are authorized to be issued

by the Board of Directors in
installments.

Of the aforementioned capital, NT\$50,000,000, divided into 5,000,000 shares, shall be reserved for the issuance of employee stock warrants.

Article6-1: The treasury shares acquired by the Company in accordance with the Company Act may be transferred to employees of its controlled or subsidiary companies who meet the conditions prescribed by the Board of Directors.

The recipients of the employee stock warrants of the Company shall include employees of its controlled or subsidiary companies who meet certain conditions, as determined by the Board of Directors.

When the Company issues new shares, employees eligible to subscribe shall include employees of its controlled or subsidiary companies who meet certain conditions, as determined by the Board of Directors.

The recipients of new shares with restricted employee rights shall include employees of its controlled or subsidiary companies who meet certain conditions, as determined by the Board of Directors.

Article6-2: If the Company transfers shares to employees at a price below the average repurchase price, such transfer shall, prior to execution, be submitted to the most recent shareholders' meeting attended by shareholders representing more than half of the total issued shares, and approved by at least two-thirds of the voting rights of the attending shareholders.

When the Company applies to issue employee stock warrants at a subscription price lower than the closing price of the Company's common shares at issuance, such issuance shall be approved by a shareholders' meeting attended by shareholders representing more than half of the total issued shares, with at least two-thirds of the voting rights of the attending shareholders in favor. The Company may submit the application in installments within one year from the date of the shareholders' meeting resolution.

Article7: The Company's shares shall be registered shares, issued with the signature or seal of the directors representing the Company and endorsed by a bank legally authorized to act as stock issuing verifier.

The Company's shares may be issued without physical stock certificates,

provided that they are registered with a centralized securities depository institution.

Article8: After the Company's shares are publicly issued, any plan to cancel the public issuance shall require the approval of a shareholders' meeting before execution.

Article9: The transfer of the Company's shares shall be conducted in accordance with the provisions of Article 165 of the Company Act.

Chapter 3 Shareholders' Meeting

Article10: The shareholders' meetings of the Company shall be of two types: regular and extraordinary. The regular shareholders' meeting shall be convened at least once a year by the Board of Directors within six months after the end of each fiscal year in accordance with the law. The extraordinary shareholders' meeting shall be convened as necessary in accordance with the law. Shareholders' meetings of the Company may be held via video conference or by other methods announced by the competent authority.

Article11: If a shareholder is unable to attend a shareholders' meeting for any reason, the shareholder may issue a proxy statement prepared by the Company specifying the scope of authorization, and, after signing and sealing, lawfully authorize a proxy to attend on their behalf.

Shareholders of the Company may also exercise their voting rights electronically. Shareholders exercising their voting rights electronically shall be deemed to have attended in person, and all related matters shall be handled in accordance with applicable laws and regulations.

Article12: Each share of the Company shall carry one voting right; however, shareholders who fall under the circumstances specified in Article 179 of the Company Act shall have no voting rights.

Article13: Except as otherwise provided by the Company Act, resolutions of the shareholders' meeting shall require the attendance of shareholders representing more than half of the total issued shares and shall be adopted by the approval of a majority of the voting rights of the attending shareholders.:

Chapter 4 Director

Article14: The Company shall have five to nine Directors, each serving a term of three years.

Directors shall be elected by the shareholders' meeting from among persons with full legal capacity and may be re-elected. The number of Directors for the next term shall be determined by the then current Board of Directors.

The election of Directors shall follow a nomination system. Independent Directors and non-independent Directors shall be elected together, but the number of elected Directors in each category shall be calculated separately.

The Company shall have at least three Independent Directors among its Directors. The qualifications, shareholding, restrictions on concurrent positions, nomination and election procedures, and other matters concerning Independent Directors shall be governed in accordance with applicable laws and regulations.

The Company shall establish an Audit Committee composed entirely of Independent Directors. The first Audit Committee shall be established on the date the Independent Directors elected under the preceding article assume office for the first time. From the date of establishment of the Audit Committee, the provisions regarding Supervisors shall cease to apply. The term of any elected Supervisors shall continue until the date on which the provisions regarding Supervisors cease to apply.

The Company may, during the term of office of its Directors, purchase liability insurance for Directors in respect of liabilities arising from the performance of their duties in accordance with the law.

Article15: The Board of Directors shall be composed of the Directors. With the attendance of at least two-thirds of the Directors and the approval of a majority of the attending Directors, the Board shall elect one Director as the Chairman. The Chairman shall represent the Company externally.

Article15-1: The convening of the Company's Board of Directors shall state the purpose and be notified to all Directors at least seven days in advance; however, in cases of emergency, the Board may be convened at any time. Notices for convening the Board of Directors may be delivered in writing, by fax, or by electronic mail (E-mail).

Article16: When the Chairman is on leave or otherwise unable to perform his/her duties, a proxy shall be designated in accordance with the provisions of Article 208 of the Company Act.

Article16-1: Except as otherwise provided by the Company Act, resolutions of the Board of Directors shall require the attendance of a majority of the Directors and shall be adopted by the approval of a majority of the attending Directors. If a Director is unable to attend, he/she may issue a written proxy specifying the scope of authorization for the matters to be discussed, authorizing another Director to attend on his/her behalf; however, each Director may act as proxy for only one other Director.

Article17: The remuneration and compensation of the company's directors shall be determined by the Board of Directors in accordance with each director's level of involvement in the company's operations, contribution value, and industry standards.

Chapter 5 Manager

Article18: The company may appoint a manager, whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article19: "The company's fiscal year shall commence on January 1 and end on December 31 of each year.

At the end of each fiscal year, the company shall prepare the annual financial statements. After the preparation of the annual financial statements, the Board of Directors shall, in accordance with the Company Act, prepare the following reports and submit them to the shareholders' meeting for approval.

1. Business Report.
2. Financial Statements
3. Proposal for the Distribution of Profits or the Coverage of Losses

Article20: If the company generates a profit in a given fiscal year, four to eight percent of such profit shall be allocated as employee remuneration (of which not less than 10% shall be distributed to rank-and-file employees). The Board of Directors shall resolve whether such remuneration shall be distributed in cash or in shares. The recipients may include employees of the company's controlled or subsidiary companies who meet certain conditions, with such conditions to be determined by the Board of Directors. The company may also, by resolution of the Board of Directors, allocate up to two percent of the aforementioned profit as directors' remuneration. The proposals for distribution of employee and directors'

remuneration shall be reported to the shareholders' meeting.

However, if the company has accumulated losses, an amount sufficient to cover such losses shall be reserved first, and the remaining profit shall then be allocated for employee and directors' remuneration in accordance with the proportions stated above.

Article20-1: For the distribution of shareholders' dividends under the preceding paragraph, if the dividends are to be distributed in cash, the Board of Directors is authorized to approve such distribution with the attendance of at least two-thirds of the directors and the affirmative vote of a majority of the directors present, and shall report the matter to the shareholders' meeting.

Article20-2: In accordance with Article 241 of the Company Act, the company may distribute all or part of the legal reserve and capital reserve to shareholders in proportion to their existing shareholdings, either in the form of new shares or cash. If such distribution is made in cash, the Board of Directors is authorized to approve it with the attendance of at least two-thirds of the directors and the affirmative vote of a majority of the directors present, and shall report the matter to the shareholders' meeting.

Article21: Based on the operational needs of the company and the objective of maximizing shareholder interests, the company shall adopt a balanced dividend policy, taking into account future capital expenditure budgets and funding requirements, and may distribute dividends in the form of either stock or cash as appropriate. As a general principle, the payout ratio of cash dividends shall not be less than 20% of the dividends distributed for the year, subject to adjustment in consideration of future earnings.

Chapter 6 Additional Provisions

Article22: Matters not provided for in these Articles of Association shall be governed in accordance with the provisions of the Company Act.

Article23: These Articles of Association were established on July 6, 2004.

First amendment adopted on August 2, 2004.

Second amendment adopted on September 6, 2004.

Third amendment adopted on April 1, 2005.

Fourth amendment adopted on July 2, 2005.

Fifth amendment adopted on May 25, 2006.

Sixth amendment adopted on April 15, 2008.

Seventh amendment adopted on December 12, 2008.

Eighth amendment adopted on June 29, 2009.

Ninth amendment adopted on June 23, 2010.

Tenth amendment adopted on November 5, 2013.

Eleventh amendment adopted on June 28, 2016.

Twelfth amendment adopted on June 8, 2018.

Thirteenth amendment adopted on June 6, 2019.

Fourteenth amendment adopted on June 8, 2022.

Fifteenth amendment adopted on May 26, 2023.

Sixteenth amendment adopted on June 24, 2024.

Seventeenth amendment adopted on June 20, 2025.

Eighteenth amendment adopted on September 9, 2025.

Nineteenth amendment adopted on November 28, 2025.

[Appendix 2]

Optivision Technology Incorporation.

Rules of procedure for shareholders' meetings

Article 1: In order to establish a sound governance system for the Company's shareholders' meetings, strengthen supervisory functions, and enhance management capabilities, these Rules are formulated in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies for compliance purposes.

Article 2: The procedures of the Company's shareholders' meetings shall be governed by these Rules, unless otherwise stipulated by laws, regulations, or the Articles of Incorporation.

Article 3: Unless otherwise provided by law, the Company's shareholders' meetings shall be convened by the Board of Directors.

If the Company holds shareholders' meetings via video conferencing, unless otherwise provided in the Guidelines for Shareholder Services of Public Companies, such meetings shall be stipulated in the Articles of Incorporation and approved by the Board of Directors. Moreover, a video-conferenced shareholders' meeting shall be conducted only if at least two-thirds of the directors attend the meeting and a majority of the attending directors approve the resolution.

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

The Company shall, at least 30 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, and explanatory materials regarding proposals for ratification, discussion, or the election or removal of directors, and transmit them to the Market Observation Post System (MOPS). Furthermore, at least 21 days before a regular shareholders' meeting or 15 days before a special shareholders' meeting, the Company shall prepare electronic files of the shareholders' meeting handbook and any supplementary meeting materials and transmit them to MOPS. However, if the Company's paid-in capital as of the end of the most recent fiscal year reaches NT\$10 billion or

more, or if, at the most recent regular shareholders' meeting, the combined shareholding of foreign and Mainland Chinese shareholders recorded in the shareholders' register reaches 30% or more, the electronic files shall be transmitted to MOPS at least 30 days before the regular shareholders' meeting. At least 15 days before the shareholders' meeting, the Company shall make the meeting handbook and supplementary materials available for shareholders' inspection at any time, and display them at the Company and at the professional shareholder service agent designated by the Company.

The shareholders' meeting handbook and supplementary materials referred to in the preceding paragraph shall be made available for shareholders' inspection on the day of the shareholders' meeting in accordance with the following methods:

1. When a physical shareholders' meeting is held, the materials shall be distributed at the meeting venue.
2. When a shareholders' meeting assisted by video conferencing is held, the materials shall be distributed at the meeting venue and transmitted in electronic form to the video conferencing platform.
3. When a shareholders' meeting is held entirely via video conferencing, the materials shall be transmitted in electronic form to the video conferencing platform.

The notice and announcement of a shareholders' meeting shall specify the purpose of the meeting; with the consent of the recipient, such notice may be given electronically. Matters including the election or removal of directors, amendments to the Articles of Incorporation, capital reduction, application for suspension of public issuance, approval for directors' competition, capitalization of earnings, capitalization of capital surplus, dissolution of the company, merger, demerger, matters under Article 185, Paragraph 1 of the Company Act, matters under Articles 26-1 and 43-6 of the Securities and Exchange Act, and matters under Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be enumerated in the notice and the main content of each matter explained; they shall not be proposed as ad hoc motions.

If the purpose of the shareholders' meeting already specifies a complete election of directors and indicates the commencement date of their terms, after such election is completed at the meeting, the commencement date of the directors' terms shall not

be changed during the same meeting, whether by ad hoc motion or any other means.

Shareholders holding more than one percent of the total issued shares of the Company may submit a proposal for a regular shareholders' meeting, limited to one proposal per shareholder. Proposals exceeding one shall not be included as agenda items. However, if the shareholder proposal aims to encourage the Company to promote public interest or fulfill social responsibility, the Board of Directors may still include it as an agenda item. In addition, if a shareholder proposal falls under any of the circumstances set forth in Article 172-1, Paragraph 4 of the Company Act, the Board of Directors may decide not to include it as an agenda item.

The Company shall announce, prior to the record date for suspension of share transfers before the regular shareholders' meeting, the acceptance of shareholder proposals, the methods for submitting proposals (in writing or electronically), the locations for submission, and the acceptance period, which shall not be less than ten days.

Shareholder proposals shall be limited to 300 words; proposals exceeding this limit shall not be included as agenda items. The proposing shareholder shall attend the regular shareholders' meeting in person or by proxy and participate in the discussion of the proposal.

The Company shall notify the proposing shareholder of the handling result prior to the dispatch of the notice of the shareholders' meeting and shall include proposals that comply with the provisions of this Article in the meeting notice. For shareholder proposals not included as agenda items, the Board of Directors shall explain the reasons for exclusion at the shareholders' meeting.

Article 4: Shareholders may, at each shareholders' meeting, submit a proxy form issued by the Company, specifying the scope of authorization and the appointed proxy, to attend the shareholders' meeting.

A shareholder may submit only one proxy form and appoint only one proxy. The proxy form shall be delivered to the Company no later than five days before the shareholders' meeting. In case of duplicate proxy forms, the first one received by the Company shall prevail. However, this shall not apply to a proxy

whose authorization has been revoked prior to the submission of a new proxy form.

After a proxy form has been delivered to the Company, if a shareholder wishes to attend the shareholders' meeting in person or exercise voting rights in writing or electronically, the shareholder shall notify the Company in writing of the revocation of the proxy at least two days prior to the shareholders' meeting. If the revocation is made after this deadline, the voting rights shall be exercised by the appointed proxy.

After a proxy form has been delivered to the Company, if a shareholder wishes to attend the shareholders' meeting via video conferencing, the shareholder shall notify the Company in writing of the revocation of the proxy at least two days prior to the shareholders' meeting. If the revocation is made after this deadline, the voting rights shall be exercised by the appointed proxy.

Article 5: The venue of the shareholders' meeting shall be located either at the Company's registered office or at a place convenient for shareholders to attend and suitable for holding the meeting. The meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m. The choice of venue and meeting time shall give due consideration to the opinions of the independent directors.

When the Company holds a shareholders' meeting via video conferencing, it shall not be subject to the location restrictions set forth in the preceding paragraph.

Article 6: The Company shall specify in the notice of the meeting the check-in time and location for shareholders, solicitors, and appointed proxies (hereinafter collectively referred to as 'shareholders'), as well as other matters that require attention.

The check-in for shareholders referred to in the preceding paragraph shall commence at least thirty minutes prior to the start of the meeting. The check-in location shall be clearly marked and staffed with sufficient and competent personnel. For shareholders' meetings held via video conferencing, check-in shall be conducted on the video conferencing platform at least thirty minutes prior to the start of the meeting, and shareholders who complete the check-in shall be

deemed to have attended the meeting in person.

Shareholders shall attend the shareholders' meeting using an attendance certificate, sign-in card, or other attendance document. The Company shall not arbitrarily require shareholders to provide additional documents beyond those specified. Solicitors of proxy forms shall also carry identification documents for verification purposes.

The Company shall maintain a sign-in register for shareholders or their appointed proxies (hereinafter referred to as 'shareholders') to sign in, or allow attending shareholders to submit their sign-in cards in lieu of signing the register.

The Company shall provide attending shareholders with the meeting handbook, annual report, attendance certificate, speaking cards, ballots, and other meeting materials. For meetings involving the election of directors, election ballots shall also be provided.

When a government entity or a juridical person is a shareholder, the number of representatives attending the shareholders' meeting is not limited to one.

However, when a juridical person attends the shareholders' meeting by proxy, it may appoint only one person to represent it.

For shareholders' meetings held via video conferencing, shareholders who wish to attend via video shall register with the Company at least two days prior to the meeting.

For shareholders' meetings held via video conferencing, the Company shall upload the meeting handbook, annual report, and other relevant materials to the video conferencing platform at least thirty minutes prior to the start of the meeting, and shall continue to make them available until the conclusion of the meeting.

Article 6-1: **1.** When the Company holds a shareholders' meeting via video conferencing, the notice of the meeting shall specify the following matters:

1. The methods for shareholders to participate in the video conference and exercise their rights.
2. The procedures for handling any disruptions to the video conferencing platform or participation via video due to natural disasters, emergencies, or other force majeure events, which shall include at least the following items:

(1) The duration of the disruption mentioned above if it cannot be resolved, and the date for postponing or continuing the meeting, if such postponement or continuation is necessary.

(2) Shareholders who did not register to participate in the original shareholders' meeting via video conferencing shall not participate in any postponed or continued meeting.

(3) If a shareholders' meeting is held with video conferencing as an auxiliary means and the video conference cannot continue, the meeting shall proceed provided that, after excluding the shares of shareholders attending via video, the total number of shares present still meets the quorum required by law. Shares of shareholders who were participating via video shall be counted in the total number of shares present, but such shareholders shall be deemed to have abstained from all matters on the agenda of that meeting.

(4) The procedures to be followed when all matters on the agenda have been concluded and no ad hoc motions are raised.

3. When holding a shareholders' meeting via video conferencing, the notice shall specify appropriate alternative measures for shareholders who encounter difficulties participating via video. Except in the circumstances provided in Article 44-9, Paragraph 6 of the Guidelines for Shareholder Services of Publicly Listed Companies, the Company shall at a minimum provide connection equipment and necessary assistance, and shall indicate the period during which shareholders may request such assistance from the Company as well as other relevant matters requiring attention.

Article 7: If a shareholders' meeting is convened by the Board of Directors, the Chairman of the Board shall preside as the meeting chair. If the Chairman takes leave or is otherwise unable to exercise his/her powers, the Vice Chairman shall act as the chair. If there is no Vice Chairman, or the Vice Chairman is on leave or otherwise unable to exercise his/her powers, the Chairman shall designate one Executive Director to act as chair. If there is no Executive Director, the Chairman shall designate one Director to act as chair. If the Chairman does not designate a proxy, one of the Executive Directors or Directors shall be elected among themselves to act as chair.

If the chair in the preceding paragraph is acted by an Executive Director or a Director, such Executive Director or Director shall have held office for at least six months and be familiar with the Company's financial and business conditions. The same shall apply if the chair is the representative of a corporate director.

For shareholders' meetings convened by the Board of Directors, it is advisable that more than half of the Directors participate and attend.

If a shareholders' meeting is convened by a person or persons other than the Board of Directors, the chair shall be held by such convener. If there is more than one convener, they shall elect one among themselves to serve as chair.

The Company may appoint its retained lawyers, accountants, or relevant personnel to attend the shareholders' meeting.

Article 8: The Company shall record the entire proceedings of the shareholders' meeting by audio or video and retain such records for at least one year. However, if a shareholder initiates legal action in accordance with Article 189 of the Company Act, the records shall be retained until the conclusion of the litigation.

For shareholders' meetings held via video conferencing, the Company shall record and retain data regarding shareholders' registration, check-in, attendance, questions, voting, and the Company's vote counting results, and shall continuously record the entire video conference by audio and video without interruption.

The data and audio-video recordings mentioned in the preceding paragraph shall be properly retained by the Company during their retention period, and the recordings shall also be provided to any entrusted party handling the video conferencing affairs for safekeeping.

For shareholders' meetings held via video conferencing, the Company is advised to record the operations on the back-end interface of the video conferencing platform by audio and video.

Article 9: Attendance at the shareholders' meeting shall be calculated based on the number of shares. The number of shares present shall be determined by the signature book, submitted check-in cards, and the check-in records on the video conferencing platform, plus the number of shares exercising voting rights in writing or electronically. Once the meeting time has arrived, the chair shall immediately declare the meeting open and simultaneously announce the number of shares

without voting rights and the total number of shares present, along with other relevant information.

However, if shareholders representing more than half of the total issued shares are not present, the chair may announce a postponement of the meeting. The number of postponements shall be limited to two, and the total postponement time shall not exceed one hour. If, after two postponements, shareholders representing at least one-third of the total issued shares are still not present, the chair shall declare the meeting adjourned due to lack of quorum. For shareholders' meetings held via video conferencing, the Company shall additionally announce the adjournment on the video conferencing platform.

“If, after two postponements as described in the preceding paragraph, shareholders representing more than one-third of the total issued shares are present, a provisional resolution may be adopted in accordance with Article 175, Paragraph 1 of the Company Act. The provisional resolution shall be notified to all shareholders, and a shareholders' meeting shall be reconvened within one month. For shareholders' meetings held via video conferencing, shareholders wishing to attend via video shall re-register with the Company in accordance with Article 6.

Before the conclusion of the current meeting, if the number of shares represented by attending shareholders reaches more than half of the total issued shares, the chair may submit the provisional resolution for a new vote at the shareholders' meeting in accordance with Article 174 of the Company Act.

Article 10: If a shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the Board. All related proposals, including provisional motions and amendments to original proposals, shall be voted on item by item. The meeting shall proceed according to the scheduled agenda and may not be changed without the resolution of the shareholders' meeting.

If a shareholders' meeting is convened by a person or persons other than the Board of Directors who have the right to convene, the provisions of the preceding paragraph shall apply *mutatis mutandis*.

Before the conclusion of the agendas scheduled in the preceding two paragraphs, including provisional motions, the chair shall not declare the meeting adjourned without a resolution. If the chair violates the rules of procedure and declares the

meeting adjourned, the other members of the Board of Directors shall promptly assist the attending shareholders to, in accordance with the statutory procedure, elect one person as chair with the consent of shareholders representing a majority of voting rights present and continue the meeting.

The chair shall provide sufficient explanation and discussion for each proposal, as well as for amendments or provisional motions submitted by shareholders. When the chair considers that the discussion has reached a level sufficient for voting, the chair may announce the end of the discussion, submit the matter to a vote, and allocate adequate time for voting.

Article 11: Before speaking, attending shareholders shall fill out a speaking slip indicating the main points of their speech, their shareholder account number (or attendance certificate number), and their name. The chair shall determine the order of speeches. If an attending shareholder submits a speaking slip but does not speak, it shall be considered as not having spoken. If the content of the speech differs from what is indicated on the speaking slip, the actual content of the speech shall prevail. For each proposal, a shareholder may speak no more than twice without the chair's consent, and each speech shall not exceed five minutes. However, if a shareholder's speech violates the rules or exceeds the scope of the agenda, the chair may stop the speech.

When a shareholder is speaking, other shareholders shall not speak or cause any disturbance without the consent of both the chair and the speaking shareholder. The chair shall stop any violations.

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

After an attending shareholder has spoken, the chair may respond personally or designate a relevant person to reply.

For shareholders' meetings held via video conferencing, shareholders participating via video may submit questions in writing on the video conferencing platform from the time the chair declares the meeting open until the chair declares the meeting adjourned. For each proposal, the number of questions shall not exceed two, and each question shall be limited to 200 words. The provisions of Paragraphs 1 to 5 shall not apply.

Questions submitted pursuant to the preceding paragraph that do not violate the rules or exceed the scope of the proposal should be disclosed on the video conferencing platform for the shareholders' meeting for general reference.

Article 12: Voting at the shareholders' meeting shall be calculated on the basis of shares.

For resolutions of the shareholders' meeting, the shares held by shareholders without voting rights shall not be counted toward the total number of issued shares. If a shareholder has a personal interest in a matter of the meeting that may be detrimental to the interests of the company, the shareholder shall not participate in the vote and shall not act as a proxy for another shareholder to exercise voting rights.

The shares for which voting rights may not be exercised under the preceding paragraph shall not be counted toward the voting rights of the shareholders present. Except for trust enterprises or shareholder services agencies approved by the competent securities authority, if one person is simultaneously appointed as proxy by two or more shareholders, the voting rights exercised as proxy shall not exceed three percent of the total voting rights of issued shares. Any voting rights exceeding this limit shall not be counted.

Article 13: Each share shall carry one vote; however, this shall not apply to shares with restricted voting rights or those that have no voting rights as specified in Article 179, Paragraph 2 of the Company Act.

When the company holds a shareholders' meeting, shareholders shall exercise their voting rights electronically and may also do so in writing. The methods for exercising voting rights in writing or electronically shall be specified in the notice of the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically shall be deemed to have attended the meeting in person. However, for any provisional motions or amendments to the original proposals at the meeting, such shareholders shall be deemed to have abstained. Therefore, the company should avoid submitting provisional motions or amendments to the original proposals.

For shareholders who exercise their voting rights in writing or electronically pursuant to the preceding paragraph, their indication of intent shall be delivered to the company no later than two days before the shareholders' meeting. If multiple

submissions are made, the earliest received shall prevail. However, this shall not apply to indications of intent that are revoked before the revocation statement is submitted.

After a shareholder has exercised voting rights in writing or electronically, if the shareholder wishes to attend the shareholders' meeting in person or via video, the shareholder shall revoke the prior indication of intent to exercise voting rights in the same manner as previously used no later than two days before the meeting. If the revocation is made after the deadline, the voting rights exercised in writing or electronically shall prevail. If the shareholder has exercised voting rights in writing or electronically and has also appointed a proxy to attend the meeting, the voting rights exercised by the proxy shall prevail.

Unless otherwise provided by the Company Act or the company's articles of association, a proposal shall be approved if it receives the consent of more than half of the voting rights of the shareholders present. During voting, if the chair inquires of the attending shareholders and no objection is raised, the proposal shall be deemed approved, and such approval shall have the same effect as a vote. If there are objections, voting shall be conducted in accordance with the preceding paragraph.

If there are amendments or alternative proposals to the same motion, the chair shall determine the order of voting together with the original proposal. Once any one of the proposals has been approved, the other proposals shall be deemed rejected and need not be voted on again.

The inspectors and vote counters for the proposal voting shall be designated by the chair, provided that the inspectors must be shareholders. The counting of votes for proposals or elections at the shareholders' meeting shall be conducted publicly within the meeting venue, and the results of the vote, including the tally of voting rights, shall be announced on-site immediately after counting is completed and recorded.

“When the company holds a shareholders' meeting via video conference, shareholders participating through the video platform shall cast their votes on each proposal and any election proposals via the platform after the chair announces the commencement of the meeting. All voting shall be completed before the chair

announces the end of voting; any votes submitted after the deadline shall be deemed abstentions.

When the shareholders' meeting is held via video conference, the votes shall be counted once after the chair announces the end of voting, and the results of both the proposal and election votes shall be announced.

When the company holds a physically assisted video shareholders' meeting, shareholders who have registered to attend via video in accordance with Article 6 and wish to attend the physical meeting in person must revoke their registration in the same manner as the original registration no later than two days before the meeting. If the revocation is made after the deadline, the shareholder may only attend the meeting via video.

Shareholders who have exercised their voting rights in writing or electronically and have not revoked such indication of intent, and who participate via video, shall not exercise voting rights on the original proposals, submit amendments, or vote on amendments to the original proposals, except for temporary motions.

Article 14: When the shareholders' meeting involves the election of directors, the election shall be conducted in accordance with the company's relevant election regulations, and the results of the election, including the list of elected directors and the number of votes each received, as well as the list of unsuccessful candidates and the number of votes they received, shall be announced on-site.

The ballots for such elections shall be sealed and signed by the inspectors and properly preserved for at least one year. However, if shareholders file a lawsuit in accordance with Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15: Resolutions of the shareholders' meeting shall be recorded in the minutes, which shall be signed or sealed by the chair. The minutes shall be distributed to all shareholders within twenty days after the meeting. The preparation and distribution of the minutes may be conducted electronically.

For the distribution of the minutes referred to in the preceding paragraph, the company may also use the announcement system of the Market Observation Post System (MOPS) for disclosure.

The minutes shall accurately record the year, month, day, and location of the

meeting, the name of the chair, the method of resolution, the essentials of the proceedings, and the voting results (including the number of voting rights counted). When directors are elected, the number of votes received by each candidate shall also be disclosed. The minutes shall be permanently preserved during the company's existence.

When the shareholders' meeting is held via video conference, in addition to the matters required in the preceding paragraph, the minutes shall also record the start and end time of the meeting, the method of convening, the names of the chair and recorder, and the handling measures and circumstances in case of disruptions to the video conference platform or participation via video due to natural disasters, emergencies, or other force majeure events.

When the company holds a video shareholders' meeting, in addition to complying with the provisions of the preceding paragraph, the minutes shall also record the alternative measures provided for shareholders who have difficulty participating via video.

Article 16: On the day of the shareholders' meeting, the company shall prepare a statistical table in the prescribed format showing the number of shares solicited by the solicitors, the number of shares represented by the proxies, and the number of shares exercised in writing or electronically by shareholders, and shall clearly display it at the meeting venue.

When the shareholders' meeting is held via video conference, the company shall upload the aforementioned information to the video meeting platform at least thirty minutes before the meeting begins and keep it disclosed continuously until the conclusion of the meeting.

When the company holds a shareholders' meeting via video conference, the total number of shares represented by attending shareholders shall be disclosed on the video meeting platform at the time the meeting is declared open. If the total number of shares represented by attending shareholders and their voting rights is subsequently tallied during the meeting, the same disclosure shall apply.

For resolutions of the shareholders' meeting that constitute material information as required by laws or regulations or by the Taiwan Stock Exchange Corporation (or the Taipei Exchange), the company shall transmit the content to the Market

Observation Post System (MOPS) within the prescribed period.

Article 17: Personnel handling shareholders' meeting affairs shall wear identification badges or armbands.

The chairperson may direct marshals or security personnel to assist in maintaining order at the meeting venue. Marshals or security personnel assisting in maintaining order shall wear armbands or identification badges bearing the words "Marshal."

Where amplification equipment is provided at the meeting venue, the chairperson may prohibit shareholders from speaking unless they use the equipment provided by the Company.

If a shareholder violates the rules of procedure, refuses to comply with the chairperson's correction, and obstructs the progress of the meeting despite being ordered to stop, the chairperson may direct marshals or security personnel to escort such shareholder out of the meeting venue.

Article 18: During the meeting, the chairperson may, at their discretion, announce a recess. In the event of force majeure or other unavoidable circumstances, the chairperson may rule to temporarily suspend the meeting and announce the time for resumption of the meeting as circumstances permit.

If the meeting venue cannot continue to be used before the scheduled agenda of the shareholders' meeting (including extraordinary motions) has been concluded, the shareholders' meeting may resolve to relocate to another venue to continue the meeting.

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

Article 19: Where a shareholders' meeting is convened by video conference, the Company shall, immediately after the close of voting, disclose in real time the voting results of each proposal and the election results on the shareholders' meeting video conference platform in accordance with applicable regulations, and shall continue such disclosure for at least fifteen (15) minutes after the chairperson announces the adjournment of the meeting.

Article 20: When the Company convenes a shareholders' meeting by video conference, the chairperson and the recording officer shall be present at the same location within the Republic of China, and the chairperson shall announce the address of such location

at the commencement of the meeting.

Article 21: Where a shareholders' meeting is convened by video conference, the Company may provide shareholders with a simple connection test prior to the meeting and shall provide real-time support services before and during the meeting to assist in resolving technical communication issues.

Where a shareholders' meeting is convened by video conference, the chairperson shall, when announcing the commencement of the meeting, additionally announce that—except for the circumstances under which postponement or resumption of the meeting is not required as prescribed in Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies—if, prior to the chairperson's announcement of adjournment, the video conference platform or participation by video conference is disrupted due to natural disasters, incidents, or other force majeure events for a continuous period of thirty (30) minutes or more, the meeting shall be postponed or resumed within five (5) days, and the provisions of Article 182 of the Company Act shall not apply.

In the event that the meeting is postponed or resumed as provided in the preceding paragraph, shareholders who did not register to participate in the original shareholders' meeting by video conference shall not be entitled to participate in the postponed or resumed meeting.

Where a meeting is postponed or resumed pursuant to the provisions of Paragraph 2, shareholders who had registered to participate in the original shareholders' meeting by video conference and had completed check-in, but did not participate in the postponed or resumed meeting, shall have the number of shares represented by their attendance at the original shareholders' meeting, as well as the voting rights and election rights already exercised, counted toward the total number of shares represented, voting rights, and election rights of shareholders present at the postponed or resumed meeting.

Where a shareholders' meeting is postponed or resumed pursuant to the provisions of Paragraph 2, proposals for which voting and vote counting have been completed and the voting results or the list of directors and supervisors elected have already been announced need not be re-discussed or re-resolved.

Where the Company convenes a shareholders' meeting with video assistance and is unable to continue the video conference due to the circumstances set forth in Paragraph 2, if, after excluding the shares represented by shareholders participating by video conference, the total number of shares represented by shareholders present still meets the statutory quorum for convening a shareholders' meeting, the shareholders' meeting shall continue and need not be postponed or resumed pursuant to the provisions of Paragraph 2.

In the event that the meeting continues under the circumstances set forth in the preceding paragraph, the number of shares represented by shareholders participating in the shareholders' meeting by video conference shall be included in the total number of shares represented by shareholders present; however, with respect to all proposals at such shareholders' meeting, such shareholders shall be deemed to have abstained from voting.

Where the Company postpones or resumes a shareholders' meeting pursuant to the provisions of Paragraph 2, it shall, in accordance with the requirements set forth in Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies, carry out the relevant preparatory procedures based on the original date of the shareholders' meeting and in compliance with the provisions of the respective subparagraphs thereof.

With respect to the periods prescribed in the latter part of Article 12 and Paragraph 3 of Article 13 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Paragraph 2 of Article 44-5, Article 44-15, and Paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle such matters based on the date of the shareholders' meeting postponed or resumed pursuant to the provisions of Paragraph 2.

Article 22: When the Company convenes a shareholders' meeting by video conference, it shall provide appropriate alternative measures for shareholders who encounter difficulties in participating in the shareholders' meeting by video conference. Except for the circumstances prescribed in Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall, at a minimum, provide shareholders with connection equipment and necessary assistance, and shall specify the period during which shareholders may apply to the Company for such assistance, as well as other relevant matters requiring attention.

Article 23: These Rules, and any amendments hereto, shall take effect upon approval by the shareholders' meeting.

Article 24: Any matters not provided for herein shall be governed by the applicable laws and regulations.

These Procedures were established on June 15, 2015.

First amended on June 5, 2020.

Second amended on July 2, 2021.

Third amended on June 8, 2022.

Fourth amended on June 24, 2024.

[Appendix 3]

Optivision Technology Incorporation

Shareholding of all directors

- 1、The paid-in capital of the Company is NT\$1,389,498,500, and the total number of issued shares is 138,949,850 shares (including 3,396,000 treasury shares).
- 2、According to Article 26 of the Securities and Exchange Act, the statutory minimum number of shares held by all directors is 8,336,991 shares.
- 3、As of the date of closure of the next regular general meeting of shareholders on April 20, 2015, the actual number of shares held by all directors of the Company was 46,018,211 shares, accounting for 33.11% of the total number of shares of the Company.

Book closure date: April 20, 2026

Type of shares held: common stock

Job title	Name	The number of shares held on the closing date	
		Number of shares	shareholding ratio
Director	Yuande Investment Co., Ltd Representative: Huang Zongyuan	19,373,336	13.94%
Director	Jiajun Investment Co., Ltd Representative: Jian Yunchun	23,220,250	16.71%
Director	Phoenix Hotel Co., Ltd Representative: Chen Jianfu	3,424,625	2.46%
Director	Zheng Yuzhe	0	0.00%
Independent Director	Lin Wenpeng	0	0.00%
Independent Director	Xu Lianjin	0	0.00%
Independent Director	Li Yiming	0	0.00%
All directors combined		46,018,211	33.11%

Note: The Company has established an audit committee, so there is no application of the statutory number of shares held by supervisors.