

Stock Code : 3406

# GENIUS ELECTRONIC OPTICAL CO., LTD.

## Handbook for the 2026 Annual Shareholders' Meeting

29 May 2026

**GENIUS ELECTRONIC OPTICAL CO., LTD.**  
**2026 Annual Shareholders' Meeting**  
**Table of Contents**

I.	2026 Annual Shareholders' Meeting Agenda-----	1
II.	Report Items	
1.	2025 Business Report-----	2
2.	Report on the Distribution of Cash Dividends from Earnings in 2025-----	2
3.	Audit Committee's Review Report on the 2025 Financial Statements-----	2
4.	Reinvestment report-----	3
5.	Implementation of Investments in the PRC- -----	3
6.	Report on the Distribution of Employees' and Directors' Remuneration-----	3
III.	Proposed Resolutions	
1.	2025 Business Report and Financial Statements-----	4
2.	2025 Earnings Distribution Case-----	4
IV.	Discussions	
1.	Proposal for the issuance of employee stock warrants at a price below market value-----	6
2.	Proposal for the private placement of common shares -----	8
V.	Attachments	
1.	Business Report-----	11
2.	Audit Committee's Review Report-----	13
3.	Information on Investees -----	14
4.	Information on Investments in Mainland China-----	16
5.	Financial Statements and Independent Auditors' Report-----	18
6.	Rules Governing the Issuance and Exercise of Employee Stock Warrants (2026)-----	39
VI.	Appendices	
1.	Articles of Incorporation-----	47
2.	Convention Rules for Shareholders' Meetings-----	55
3.	Impact of Stock dividend Distribution on Operating Results, Earnings per Share, and Shareholders' Return on Investment -----	69
4.	Directors' and Supervisors' Shareholdings-----	69
5.	Other Matters-----	70

# **GENIUS ELECTRONIC OPTICAL CO., LTD.**

## **I. 2026 Annual Shareholders' Meeting Agenda**

1. Time: Friday, 29 May 2026 at 09:00 a.m.
2. Location: No. 306, Houzhuang Rd., Beitun Dist., Taichung City, Taiwan (R.O.C.)  
(Golden Tulip Zhong Xin Hotel Taichung)
3. Calling of the Meeting to Order. (Announcement of total shares held by shareholders present in person or by proxy)
4. Chairman's Address
5. Report Items
  - (1) 2025 Business Report
  - (2) Report on the Distribution of Cash Dividends from Earnings in 2025
  - (3) Audit Committee's Review Report on the 2025 Financial Statements
  - (4) Reinvestment Report
  - (5) Implementation of Investments in the PRC
  - (6) Report on the Distribution of Employees' and Directors' Remuneration
6. Proposed Resolutions
  - (1) 2025 Business Report and Financial Statements
  - (2) 2025 Earnings Distribution Case
7. Discussions
  - (1) Proposal for the issuance of employee stock warrants at a price below market value
  - (2) Proposal for the private placement of common shares
8. Extempore Motions
9. Adjournment

## II. Report Items

### Report No. 1

Subject: 2025 Business Reports (Proposed by the Board of Directors)

Explanation: For the 2025 business reports, please refer to p.11 of this handbook, Attachment 1.

### Report No. 2

Subject: Report on the Distribution of Cash Dividends from Earnings in 2025 (Proposed by the Board of Directors)

Explanation:

- (1) According to Article 27-1 in the Company's Articles of Incorporation to authorize the distributable dividends and bonuses in whole or in part may be paid in cash after a resolution has been adopted by the board of directors, and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.
- (2) Cash dividend contribution of NTD1,916,632,071 and NTD17 per share. The cash dividend shall be distributed up to NTD1, with the amount below NTD1 being rounded off; for those total fractional amount of less than NTD1, the amount after the decimal point shall be included in the employee welfare committee.
- (3) This report has been approved by the resolution of the board of directors, and the chairman is authorized to set up another ex-dividend record date, distribution date, and other related matters. If there is a change in the number of outstanding common stock of the Company, resulting in a change in the distribution yield, the chairman is also authorized to fully adjust it.

### Report No. 3

Subject: Audit Committee's Review Report on the 2025 Financial Statements (Proposed by the Board of Directors)

Explanation: For the Audit Committee's Review Report, please refer to p.13 of this handbook, Attachment 2.

**Report No. 4**

**Subject:** Reinvestment report (Proposed by the Board of Directors)

**Explanation:**

- (1) Based on business needs, the Company has a reinvestment business. As of 31 December 2025, the original investment amount was NTD9,830,483 thousand.
- (2) For the reinvestment report, please refer to pp.14-15 of this handbook, Attachment 3.

**Report No. 5**

**Subject:** Implementation of Investments in the PRC (Proposed by the Board of Directors)

**Explanation:**

- (1) As of 31 December 2025, the investment amount approved by the MOEAIC in China was USD339,932 thousand, and the cumulative investment amount remitted from Taiwan to China was USD 318,034 thousand.
- (2) For Implementation of Investments in the PRC, please refer to pp.16-17 of this handbook, Attachment 4.

**Report No.6**

**Subject:** Report on the Distribution of Employees' and Directors' Remuneration (Proposed by the Board of Directors)

**Explanation:**

- (1) The profit before tax of the Company is NTD4,718,270,502 (hereinafter the same) in 2025. The Company plans to distribute directors' remuneration of NTD17,000,000 and employees' compensation of NTD70,000,000 in cash according to the Articles of Incorporation.
- (2) After the case was reviewed and approved by the remuneration committee on 10 March 2026, the audit committee on 12 March 2026, and the board of directors on 12 March 2026, it was reported to the shareholders' meeting in accordance with the Company Act.

### **III. Proposed Resolutions**

#### **Proposal 1**

**Subject:** 2025 Business Report and Financial Statements (Proposed by the Board of Directors)

**Explanation:**

- (1) The Company's 2025 parent company only financial statements and consolidated financial statements, as well as the business report, have been audited by CPAs Shu Chen Lai and Tzu Ping Huang of Ernst & Young Taiwan. The financial statements along with the business report have been submitted to the Audit Committee for review and approval and a written auditor's report has been issued accordingly.
- (2) For the aforementioned business report and financial statements, please refer to pp.11-12, Attachment 1, and pp.18-38, Attachment 5, of this handbook.

**Resolution:**

#### **Proposal 2**

**Subject:** 2025 Earnings Distribution Case (Proposed by the Board of Directors)

**Explanation:**

- (1) The Company's 2025 beginning retained earnings of NTD9,755,686,155 (hereinafter the same), add adjustments to other comprehensive income of NTD2,587,254 and net profit after tax of NTD3,702,141,729, and deduct the legal reserve of NTD370,472,898 in accordance with the law. The distributable net profit is NTD13,089,942,240.
- (2) Considering the company's existing capital situation and the capital needs for future operation and development, etc., it is proposed to distribute a cash dividend of NTD 1,916,632,071 to shareholders, and a cash dividend of NTD17 per share. Please refer to the following earnings distribution statement.
- (3) For those total fractional amount of cash dividends less than NTD1, the amount after the decimal point shall be included in the employee welfare committee.
- (4) If it is necessary to adjust due to the order of the competent authority, the change shall be made directly following the content of the order. Or, if there are subsequent changes in share capital resulting in an impact on the number of outstanding shares, the number of outstanding common stock will be affected due to the factors such as the subsequent conversion of employee stock warrants by the issuance and conversion method, and the distribution yield of shareholders will change accordingly, the chairman is authorized to fully handle it and make an announcement.

GENIUS ELECTRONIC OPTICAL CO., LTD.

Earnings Distribution Statement

For the year ended 31 December 2025

Unit: NTD

Items	Total	
Beginning retained earnings	9,755,686,155	
2025 adjustments to other comprehensive income (Actuarial gains (losses) from defined benefit plan)	2,587,254	
Add: 2025 net profit after tax	3,702,141,729	
Less: 10% legal reserve	(370,472,898)	
Distributable net profit		13,089,942,240
Less: cash dividends to shareholders (NTD17/per share)		(1,916,632,071)
Unappropriated retained earnings		11,173,310,169

(Note) The net profit of 2025 shall be distributed on a top-priority basis.

Chairman:

Manager:

Accounting supervisor:

Resolution:

## IV. Discussions

### Proposal 1

Subject: Proposal for the issuance of employee stock warrants at a price below market value

Explanation:

(1) For the purpose of attracting and retaining key personnel for the Company's operations, the Company proposes to issue employee stock warrants at a price below market value in accordance with Article 28-3 of the Securities and Exchange Act and the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers," ("Offering and Issuance Regulations") as well as other applicable regulations.

(2) Matters required to be specified and explained pursuant to Article 56-1 of the Offering and Issuance Regulations are set forth below:

1. Total number of units to be issued: 2,000,000 units.
2. Number of shares purchasable per unit of employee stock warrant: 1 common share per unit.
3. Total number of new common shares to be issued: 2,000,000 shares.
4. Basis for determining the exercise price and its reasonableness:

The exercise price shall be no lower than 60% of the closing price of the Company's common shares on the issuance date of the employee stock warrants. Taking into consideration the Company's objectives of personnel recruitment, retention, and motivation, while safeguarding shareholders' interests, and given that the employee stock warrants may only be exercised in installments in accordance with the prescribed vesting ratios after a two-year period from the issuance date, the exercise price set below market value is considered reasonable.

5. Qualifications of warrant holders and the number of shares that may be subscribed:

Eligible warrant holders shall be limited to full-time regular employees of the Company and its domestic and overseas subsidiaries as of the warrant eligibility record date. The warrant eligibility record date shall be determined by the Board of Directors. The employees eligible to be warrant holders and the number of shares that may be subscribed shall be determined by reference to factors including years of service, job position, work performance, past and expected overall contribution, special achievements, and other management-determined considerations. Allocation standards or principles shall be formulated based on such factors and proposed by the General Manager, submitted to the Chairman for approval, and then presented to the Board of Directors for resolution.

Employees who concurrently serve as directors of the Company or hold managerial positions shall obtain prior approval from the Remuneration Committee. For warrant holders who do not hold managerial positions, prior approval from the Audit Committee shall be required before submission to the Board of Directors for resolution. Pursuant to Paragraph 1 of Article 56-1 of the Offering and Issuance Regulations, the aggregate number of shares that may be subscribed by any single warrant holder under employee stock warrants issued by the Company, when combined with the total number of restricted shares for employees previously obtained by such warrant holder, shall not exceed three-tenths of one percent of the total issued shares of the Company. In addition, pursuant to Paragraph 1 of Article 56 of the Offering and Issuance Regulations, the aggregate number of shares that may be subscribed by any single warrant holder under employee stock warrants issued by the Company shall not exceed one percent of the total issued shares of the Company.

6. Necessity of issuing the employee stock warrants:

In order to attract and retain key personnel for the Company's operations, and to motivate employees as well as enhance employees' cohesion and sense of belonging to the Company, thereby jointly creating benefits for the Company and its shareholders, the Company proposes to implement this employee stock warrant plan.

7. Impact on shareholders' equity:

(i) Potential expense recognition and dilution effect on earnings per share:

Based on the closing price of NT\$463 per share on 12 January 2026, which is used as the closing price of the Company's common shares on the issuance date of the employee stock warrants, and applying an warrant pricing model, the expense amounts to be recognized and amortized over the next four years are estimated to be NT\$173,772 thousand, NT\$173,772 thousand, NT\$83,119 thousand, and NT\$36,337 thousand, respectively, with a total amount of NT\$467,000 thousand. The corresponding dilution effect on earnings per share for each year is estimated to be NT\$1.23, NT\$1.23, NT\$0.59, and NT\$0.26, respectively, with an aggregate dilution of NT\$3.31. The actual expense amounts and earnings per share dilution will be adjusted based on the valuation results provided by an actuary at the time of issuance.

(ii) Financial burden on the Company if existing issued shares are used for settlement: Not applicable.

- (3) Upon approval of this proposal by the shareholders' meeting, the Company shall file for issuance in one or multiple batches in accordance with the Company's Rules Governing the Issuance and Exercise of Employee Stock Warrants and relevant laws and regulations. The total number of units filed for issuance in each filing with the competent authority shall comply with the issuance limits prescribed under Article 60-8 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers. In the event of any matters not fully addressed herein, except as otherwise provided by applicable laws and regulations, it is proposed that the Board of Directors authorize the Chairman to handle such matters in full discretion. For details of the 2026 Rules Governing the Issuance and Exercise of Employee Stock Warrants, please refer to Appendix 6 (pp. 29-33).

Resolution:

Proposal 2

Subject: Proposal for the private placement of common shares

Explanation:

- (1) In order to strengthen the Company's working capital, repay bank borrowings, or for other purposes related to the Company's future development, the Company proposes to conduct a private placement of common shares in accordance with Article 43-6 of the Securities and Exchange Act and the Regulations Governing the Private Placement of Securities by Public Companies. The private placement is expected to be conducted within a total of no more than 7,000 thousand common shares, each with a par value of NT\$10 per share.
- (2) Pursuant to Article 43-6 of the Securities and Exchange Act and the Regulations Governing the Private Placement of Securities by Public Companies, the terms are set forth as follows:
  1. The subscription price of the private placement of common shares shall be determined by selecting the simple arithmetic average of the closing prices of the Company's common shares over one (1), three (3), or five (5) business days immediately preceding the pricing date, and comparing it with the simple arithmetic average of the closing prices over the thirty (30) business days preceding the pricing date, after deducting the effects of ex-rights for stock dividends without consideration and cash dividends, and adding back the effects of capital reduction adjustments. The higher of the two calculated prices shall be used as the reference price.
  2. The subscription price for the private placement of common shares shall be no lower than 80% of the reference price. Within the range approved by the shareholders' meeting, it is proposed that the shareholders' meeting authorize the Board of Directors to determine the actual subscription price based on subsequent negotiations with specific investors and prevailing market conditions.

3. The determination of the subscription price for the aforementioned private placement of common shares is based on the Company's share price and is in compliance with the Regulations Governing the Offering and Issuance of Securities by Securities Issuers and other applicable regulations.
  4. The actual pricing date shall be determined by the Board of Directors based on the circumstances of subsequent negotiations with specific investors.
  5. Selection of specific investors:

The offerees of this private placement shall be limited to specific persons meeting the qualifications set forth in Article 43-6 of the Securities and Exchange Act. As of the date hereof, the Company has not yet identified any specific subscribers. It is proposed that the shareholders' meeting authorize the Board of Directors to select specific investors, with priority given to those who are expected to provide direct or indirect benefits to the Company's future operations.
- (3) Necessity of conducting the private placement:
1. Reasons for not adopting a public offering: Compared with a public offering, privately placed securities are subject to restrictions on free transfer for a period of three years. Such restrictions are conducive to maintaining long-term cooperative relationships between the Company and strategic investors. Accordingly, the Company does not adopt a public offering and proposes to issue common shares through private placement.
  2. Maximum number of shares to be privately placed: The Company proposes to conduct a private placement of common shares with an aggregate number of no more than 7,000 thousand shares. The total proceeds of the private placement shall be determined by the Board of Directors based on the actual circumstances of the private placement, subject to authorization by the shareholders' meeting.
  3. Use of proceeds and expected benefits: Depending on market conditions and the status of specific investors, the private placement may be conducted in one or multiple issues, with a maximum of three issues, provided that the aggregate number of shares issued does not exceed 7,000 thousand shares. The proceeds from each tranche of the private placement will be used to strengthen working capital, repay bank borrowings, or for other purposes related to the Company's future development. The private placement is expected to enhance operating efficiency and strengthen the Company's financial structure, thereby generating positive benefits for shareholders' equity.
- (4) If the Company is unable to complete the private placement through multiple issues within the prescribed period, or if there is no plan to continue carrying out multiple issues within the remaining period while the original plan remains feasible, the subscription proceeds of the privately placed securities shall be deemed to have been fully received.

- (5) Rights and obligations of the privately placed securities: Except that the transfer of the privately placed common shares shall be subject to the restrictions set forth in Article 43-8 of the Securities and Exchange Act for a period of three years from the delivery date, the rights and obligations of the privately placed common shares shall be the same as those of the Company's issued common shares. The Company proposes to authorize the Board of Directors to apply to the competent authority for public offering registration and listing of the privately placed common shares in accordance with the Securities and Exchange Act and other applicable regulations after the expiration of the three-year transfer restriction period.
- (6) The Company proposes to request the shareholders' meeting to authorize the Board of Directors to conduct the private placement in one or multiple issues within one year from the date of approval by the shareholders' meeting. If the private placement cannot be completed within the one-year period, the Board of Directors shall convene a meeting prior to the expiration of such period to resolve not to proceed with the private placement, and relevant information shall be disclosed on the Market Observation Post System in the same manner as a material information disclosure.
- (7) There was no material change in the Company's control during the preceding year, and it is expected that the private placement will not result in any material change in control of the Company.
- (8) Except for the pricing percentage of the private placement, the principal terms of the private placement plan, including the actual pricing date, number of shares to be issued, issuance conditions, project items, total proceeds, expected schedule, and anticipated benefits, as well as all other matters related to the issuance plan, are proposed to be submitted to the shareholders' meeting for approval. Within the scope and principles set forth in this proposal and without violating applicable laws and regulations, the shareholders' meeting is requested to authorize the Board of Directors to adjust, determine, and implement such matters in response to market conditions. In the event of amendments required due to changes in laws and regulations, instructions from the competent authority, operational assessments, or changes in objective circumstances, the shareholders' meeting is also requested to authorize the Board of Directors to handle such matters with full discretion within the scope and principles of this proposal.
- (9) In connection with the private placement of common shares, the Company proposes to authorize the Chairman of the Company, or a duly appointed representative, to act on behalf of the Company with full authority and to execute all contracts and documents relating to the private placement of common shares.

Resolution:

## V. Attachment

### V. 【Attachment 1】

## 2025 Business Report

#### 1. Result of Business Plan Implementation

The parent company only operating revenue of the Company in 2025 amounted to NTD20,891,417 thousand (hereinafter the same), reflecting an increase of 13% from NTD18,495,643 thousand in 2024. Similarly, the consolidated operating revenue in 2025 amounted to NTD24,988,810 thousand, reflecting an increase of 8% from NTD23,186,728 thousand in 2024. The earnings per share stood at NTD32.84, showing a slight decrease compared to NTD 38.35 in the previous year.

#### 2. Budget Implementation:

The financial forecast for 2025 has not been made public, so there is no budget implementation.

#### 3. Analysis of Financial Structure and Profitability:

##### A. Parent Company Only Financial Statements

Items		2025	2024
Financial Structure (%)	Debt ratio	36	36
	Ratio of long-term capital to property, plant and equipment	1,116	889
Solvency (%)	Current ratio	116	121
	Quick ratio	114	116
	Interest earned ratio (times)	216	101
Profitability (%)	Return on total assets (%)	9	12
	Return on stockholders' equity (%)	14	19
	Pre-tax income to paid-in capital (%)	418	482
	Profit ratio (%)	18	23
	Earnings per share (NTD)	32.84	38.35

##### B. Consolidated Financial Statements

Items		2025	2024
Financial Structure (%)	Debt ratio	39	42
	Ratio of long-term capital to property, plant and equipment	184	165
Solvency (%)	Current ratio	247	212
	Quick ratio	220	180
	Interest earned ratio (times)	42	34
Profitability (%)	Return on total assets (%)	9	11
	Return on stockholders' equity (%)	14	19
	Pre-tax income to paid-in capital (%)	443	526
	Profit ratio (%)	15	19
	Earnings per share (NTD)	32.84	38.35

#### 4. Research and development status:

In 2025, the Group invested NTD 2,089,028 thousand in research and development expenses, representing an increase of 4% compared with NT\$2,002,730 thousand in 2024. The increase was primarily driven by efforts to capture future product development trends, enhance the development of various optical lenses and new products, and strengthen overall technological capabilities.

In 2026, in response to the trend of diversified business development in the future, the company will continue to develop various optical lenses and various niche products that meet market demand, to quickly follow the trend and grasp market opportunities.

Chairman:

Manager:

Accounting supervisor:

**V. 【Attachment 2】**

**GENIUS ELECTRONIC OPTICAL CO., LTD.  
AUDIT COMMITTEE'S REVIEW REPORT**

The Board of Directors has prepared the Company's 2025 business report, parent company only financial statements, consolidated financial statements, and earnings distribution statement, which have been audited by CPAs Shu Chen Lai and Tzu Ping Huang of Ernst & Young Taiwan and also have been reviewed and determined to be correct and accurate by the Audit Committee. According to the relevant requirements of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for your review.

Sincerely,  
For the 2026 Annual Meeting of Shareholders

GENIUS ELECTRONIC OPTICAL CO., LTD.

Convener of Audit Committee: CHIH CHENG WU

12 March 2026

**V. 【Attachment 3】**

**GENIUS ELECTRONIC OPTICAL CO., LTD.  
Information on investees**

31 December 2025 Unit: NTD (in thousands)

Investor	Investee	Location	Main business items	Initial investment amount		Shares held as of 31 Dec. 2025			Investee company's current (loss) profit	Investment (loss) income recognized by the Company	Note
				Balance as of 31 Dec. 2025	Balance as of 31 Dec. 2024	Number of shares	Ownership (%)	Book value			
GENIUS ELECTRONIC OPTICAL CO., LTD.	GENIUS ELECTRONIC OPTICAL CO., LTD.	P.O. BOX 957, ROAD TOWN, TORTOLA, BRITISH VIRGIN ISLANDS	Trading business	\$35 (USD1 thousand)	\$35 (USD1 thousand)	1,000	100.00%	\$(133)	\$(121)	\$(121)	The Company will reclassify the investment loan balance under the equity method as non-current liabilities in the current period.
GENIUS ELECTRONIC OPTICAL CO., LTD.	GLOBALIZE INTERNATIONAL LTD.	P.O. BOX 957, ROAD TOWN, TORTOLA, BRITISH VIRGIN ISLANDS	Finance investment	\$6,377,048 (USD208,034 thousand)	\$6,377,048 (USD208,034 thousand)	161,811,318	100.00%	\$22,155,515	\$2,179,333	\$2,172,082	The investment gains and losses recognized by the Company included the adjustments for unrealized gross profit from related parties and estimated buyer tax amounts.

Investor	Investee	Location	Main business items	Initial investment amount		Shares held as of 31 Dec. 2025			Investee company's current (loss) profit	Investment (loss) income recognized by the Company	Note
				Balance as of 31 Dec. 2025	Balance as of 31 Dec. 2024	Number of shares	Ownership (%)	Book value			
GENIUS ELECTRONIC OPTICAL CO., LTD.	UMA TECHNOLOGY INC.	5F.-10, No. 26, Taiyuan St., Zhubei City, Hsinchu County	Various of eccentricity correction of lens MTF, CMOS image module focusing, image quality analysis and testing and production facility development.	\$115,200	\$115,200	2,880,000	80.00%	\$131,198	\$9,001	\$8,214	The investment gains and losses recognized by the Company included adjustments for unrealized gross profit from related parties and estimated buyer tax amounts.
GENIUS ELECTRONIC OPTICAL CO., LTD.	GENIUS ELECTRO-OPTICS (XIAMEN) CO., LTD.	No. 1, Qingquan Road, Xiamen Shi, Houju High-Tech Zone (Xiang'An)	Manufacturing and sales of optical lenses and their spare parts	\$3,338,200 (USD110,000 thousand)	\$3,338,200 (USD110,000 thousand)	-	100.00%	\$3,929,426	\$282,135	\$268,219	The investment gains and losses recognized by the Company include adjustments for unrealized gross profit from related parties and estimated buyer tax amounts.

## V. 【Attachment 4】

### GENIUS ELECTRONIC OPTICAL CO., LTD. Information on investments in mainland China

The details of the Group's investment in China are as follows:

31 December 2025 Unit: NTD (in thousands)

Investment company name in China	Main business items	Paid-up capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of 1 January 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of 31 December 2025	Net income of investee for the year ended 31 December 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the year ended 31 December 2025 (Note 3)	Book value of investments in Mainland China as of 31 December 2025 (Note 3)	Accumulated amount of investment income remitted back to Taiwan as of 31 December 2025
					Remitted to Mainland China	Remitted back to Taiwan						
GENIUS ELECTRO-OPTICS (XIAMEN) CO., LTD.	Manufacturing and sales of optical lenses and their spare parts	\$3,338,200 (USD110,000 thousand)	Note 1	\$3,338,200 (USD110,000 thousand)	\$-	\$-	\$3,338,200 (USD110,000 thousand)	\$282,135	100.00%	\$268,219	\$3,929,426	\$-
GENIUS ELECTRONIC OPTICAL (XIAMEN) CO., LTD.	Manufacturing and sales of optical lenses, lenses, optical components and other optoelectronic products.	\$6,664,764 (USD213,700 thousand)	Note 2	\$5,949,058 (USD194,446 thousand)	\$-	\$-	\$5,949,058 (USD194,446 thousand)	\$2,145,838	100.00%	\$2,147,265	\$22,246,215	\$1,347,251 (USD42,062 thousand)
GIANT ELECTRONIC OPTICAL (XIAMEN) CO., LTD	Design, processing, manufacturing and sales of optical electronic components and molds for non-metallic products.	\$289,062 (USD9,000 thousand)	Note 2	\$212,231 (USD6,590 thousand)	\$-	\$-	\$212,231 (USD6,590 thousand)	\$71,717	80.44%	\$57,689	\$361,541	\$-

Investment company name in China	Main business items	Paid-up capital	Investment method	Accumulated amount of remittance from Taiwan to Mainland China as of 1 January 2025	Amount remitted from Taiwan to Mainland China/ Amount remitted back to Taiwan for the year ended December 31, 2025		Accumulated amount of remittance from Taiwan to Mainland China as of 31 December 2025	Net income of investee for the year ended 31 December 2025	Ownership held by the Company (direct or indirect)	Investment income (loss) recognized by the Company for the year ended 31 December 2025 (Note 3)	Book value of investments in Mainland China as of 31 December 2025 (Note 3)	Accumulated amount of investment income remitted back to Taiwan as of 31 December 2025
					Remitted to Mainland China	Remitted back to Taiwan						
SHENYANG GIANT ELECTRONIC OPTICAL CO.,LTD.	LED streetlights, LED lamps and the manufacturing, assembly, installment and maintenance of their related spare parts. Self-operated and agent for import and export of various commodities and technologies.	\$323,111 (USD10,710 thousand)	Note 2	\$208,962 (USD6,998 thousand)	\$-	\$-	\$208,962 (USD6,998 thousand)	\$(34,032)	70.00%	\$(23,822)	\$(327,513)	\$-
GENESIS ELECTRONIC OPTICAL (XIAMEN) CO., LTD	Design, processing, manufacturing and after-sales maintenance services of optical lenses and their spare parts.	\$257,330 (RMB55,500 thousand)	Note 5	\$-	\$-	\$-	\$-	\$16,053	100.00%	\$10,904	\$428,763	\$-

Accumulated investment in Mainland China as of 31 December 2025	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on Investment (Note 4)
\$9,708,451 (USD318,034 thousand)	\$10,353,003 (USD339,932 thousand)	\$15,906,227

Note 1: Engaged in direct investment in Mainland China.

Note 2: Investment in Mainland China through investment and establishment of companies in the third region.

Note 3: This is the overall shareholding ratio, and the investment income and losses recognized in the current period were recognized on the basis of the financial statements of the same period audited by the certified accountants of the parent company in Taiwan.

Note 4: According to the regulations of the Investment Commission, Ministry of Economic Affairs, the investment limit of the Group to the mainland is 60% of its net value.

Note 5: The re-investment in Mainland China was made through GENIUS ELECTRONIC OPTICAL (XIAMEN)CO., LTD. The investment income and losses recognized by the Company included premium amortization.

## **V. 【Attachment 5】**

### **Independent Auditors' Report**

To GENIUS ELECTRONIC OPTICAL CO, LTD:

#### **Opinion**

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

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

#### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Key Audit Matters**

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

#### **Impairment of accounts receivable**

As of 31 December 2025, the Company's accounts receivable and allowance for doubtful accounts amounted to NTD \$4,529,672 thousand and NTD \$6,200 thousand, respectively. Net accounts receivable represented 11% of the parent company only total assets and have significant impacts on the Company. Since the accounts receivable from main consumers dominated the Company's accounts receivable, the collection of accounts receivable is a key factor in the working capital management of the company, and the adoption of provision policy requires significant management judgement, we therefore determined the issue as a key audit mater.

Our audit procedures included, but not limited to, understanding and testing the effectiveness of internal control over accounts receivable; assessing the reasonableness of loss allowance policy, including understanding related information to evaluate expected credit loss ratio according to historical experience, current market and future economic outlook expected; investigating accounts receivable details, recalculating the reasonableness of loss allowance based on assumptions of the credit risk and the expected credit loss ratio of customers; evaluating individually the reasonableness of the impairment of accounts receivable long overdue and its collection in subsequent period. We also assessed the adequacy of the disclosures related to the impairment of accounts receivable in Notes 5 and 6 to the financial statements.

### **Valuation for inventories (including investments accounted for using equity method- inventory of subsidiaries)**

As of December 31, 2025, the Company and the investees accounted for under the equity method that could have significant impacts on the financial statements. Due to uncertainty arising from rapid changes in product technology, the inventory price fluctuates greatly due to the influence of the market, and the provision for valuation loss, sluggish or obsolete inventories involves major judgments by the management, we therefore determined this a key audit matter.

Our audit procedures included, but were not limited to, evaluate the effectiveness of the internal control established by the management for inventory, including performing simple tests and understanding the appropriateness of the management's assessment of inventory evaluation policies and methods, evaluating the management's stocktaking plan and conducting inventory inspections on the spot, checking the unit cost of inventory, sampling inventory purchase and sales related documents to verify the net realizable value, and obtain the inventory aging table and test the correctness of the inventory age. We also assessed the adequacy of the disclosures related to inventory in Notes 5 and 6 to the financial statements.

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

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

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

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

### **Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements**

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure, and content of the parent company only financial statements, including the accompanying notes, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Lai Shu Chen

Huang Tzu Ping

Ernst & Young, Taiwan

12 March 2026

Notice to Readers

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

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## **Independent Auditors' Report**

To GENIUS ELECTRONIC OPTICAL CO, LTD:

### **Opinion**

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

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

### **Basis for Opinion**

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. 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 judgement, were of most significance in our audit of 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### **Impairment of accounts receivable**

As of 31 December 2025, the accounts receivable and allowance for doubtful accounts amounted to NTD \$5,599,521 thousand and NTD \$18,687 thousand, respectively. Net accounts receivable represented 13% of total consolidated assets and have significant impacts on the Group. Since the accounts receivable from main consumers dominated the Group's accounts receivable, the collection of accounts receivable is a key factor in the working capital management of Group, and the adoption of provision policy requires significant management judgement, we therefore determined the issue as a key audit mater.

Our audit procedures included, but not limited to, understanding and testing the effectiveness of internal control over accounts receivable; assessing the reasonableness of loss allowance policy, including understanding related information to evaluate expected credit loss ratio according to historical experience, current market and future economic outlook expected; investigating accounts receivable details, recalculating the reasonableness of loss allowance based on assumptions of the credit risk and the expected credit loss ratio of customers; evaluating individually the reasonableness of the impairment of accounts receivable long overdue and its collection in subsequent period. We also assessed the adequacy of the disclosures related to the impairment of accounts receivable in Notes 5 and 6 to the financial statements.

### **Valuation for inventories**

As of 31 December 2025, the net inventories amounted to NTD \$2,115,310 thousand, accounting for 5% of the total consolidated assets that could have significant impact on the Group. Due to uncertainty arising from rapid changes in product technology, the inventory price fluctuates greatly due to the influence of the market, and the provision for valuation loss, sluggish or obsolete inventories involves major judgments by the management, we therefore determined this a key audit matter.

Our audit procedures included, but were not limited to, evaluate the effectiveness of the internal control established by the management for inventory, including performing simple tests and understanding the appropriateness of the management's assessment of inventory evaluation policies and methods, evaluating the management's stocktaking plan and conducting inventory inspections on the spot, checking the unit cost of inventory, sampling inventory purchase and sales related documents to verify the net realizable value, and obtain the inventory aging table and test the correctness of the inventory age. We also assessed the adequacy of the disclosures related to the valuation for inventory in Notes 5 and 6 to the financial statements.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Group. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

## **Others**

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

Lai Shu Chen

Huang Tzu Ping

Ernst & Young, Taiwan  
12 March 2026

## **Notes to Readers**

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

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

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## V. **【Attachment 6】**

### **GENIUS ELECTRONIC OPTICAL CO., LTD.**

#### Rules Governing the First Issuance and Exercise of Employee Stock Warrants (2026)

1 Purpose of Issuance:

For the purpose of attracting and retaining key personnel for the Company's operations, and to motivate employees and enhance their cohesion and sense of belonging to the Company so as to jointly create benefits for the Company and its shareholders, these Rules Governing the First Issuance and Exercise of Employee Stock Warrants in 2026 are hereby formulated by the Company in accordance with Article 28-3 of the "Securities and Exchange Act and the Regulations Governing the Offering and Issuance of Securities by Securities Issuers", as well as other applicable regulations.

2. Issuance Period:

The employee stock warrants shall be issued in one or multiple issues within one year from the date on which the effective registration notice issued by the competent authority is received. The actual issuance date(s) shall be determined by the Chairman, as authorized.

3. Eligibility of Warrant Holders

Eligible warrant holders shall be limited to full-time regular employees of the Company and its domestic and overseas subsidiaries as of the warrant eligibility record date. The warrant eligibility record date shall be determined by the Board of Directors. The employees eligible to become warrant holders and the number of shares to be subscribed by each warrant holder shall be determined with reference to factors including years of service, job position, work performance, past and expected overall contributions, special achievements, and other considerations deemed relevant by management. Allocation standards or principles shall be formulated based on such factors and proposed by the General Manager, submitted to the Chairman for approval, and then presented to the Board of Directors for resolution. Employees who concurrently serve as directors of the Company or hold managerial positions shall obtain prior consent from the Remuneration Committee. For warrant holders who do not hold managerial positions, prior consent from the Audit Committee shall be obtained before submission to the Board of Directors for resolution. Pursuant to Paragraph 1 of Article 56-1 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers", the aggregate number of shares that may be subscribed by any single warrant holder under employee stock warrants issued by the Company, when combined with the total number of restricted shares for employees previously acquired by such warrant holder, shall not exceed three-tenths of one percent of the total issued shares of the Company. In addition, pursuant to Paragraph 1 of Article 56 of the same Regulations, the aggregate number of shares that may be subscribed by any single warrant holder under employee stock warrants issued by the Company shall not exceed one percent of the total issued shares of the Company.

4. Total Number of Warrants Issued

The total number of employee stock warrants to be issued under this plan shall be 2,000,000 units. Each unit of employee stock warrant shall entitle the holder to subscribe for one common share. Accordingly, the total number of new common shares to be issued upon the exercise of the employee stock warrants shall be 2,000,000 shares.

5. Terms of Exercise

(1) Exercise Price: The exercise price shall be no lower than 60% of the closing price of the Company's common shares on the issuance date of the employee stock warrants.

(2) Vesting Period and Exercise Schedule:

a. Warrant holders may exercise the employee stock warrants in accordance with the schedule set forth below after the expiration of two years from the grant date, except during any period in which the transfer of shares is suspended pursuant to applicable laws and regulations. The term of the employee stock warrants shall be five years. The employee stock warrants and the rights thereunder shall not be transferred, pledged, gifted, or otherwise disposed of, except by inheritance. Upon expiration of the term, any employee stock warrants not exercised shall be deemed forfeited, and the warrant holder shall no longer be entitled to exercise such warrants.

Cumulative Percentage of Employee Stock Warrants Exercisable During the Grant Period

Upon completion of 2 years	40%
Upon completion of 3 years	70%
Upon completion of 4 years	100%

b. If, after the grant of employee stock warrants, a warrant holder violates the employment contract or the Company's work rules, the Company shall have the right to reclaim and cancel any employee stock warrants that have not yet become exercisable.

(3) Type of Shares to be Subscribed

The Company's common shares.

(4) If a warrant holder resigns for any reason or if succession occurs, the employee stock warrants shall be handled during the term of the warrant in accordance with the following provisions:

a. Resignation (including voluntary resignation or termination of employment by the Company)

Employee stock warrants that have become exercisable may be exercised within thirty days from the resignation date. If the exercise period coincides with any period during which the transfer of shares is required to be suspended pursuant to applicable laws and regulations, the exercise period shall be extended accordingly within the remaining term of the employee stock warrants. Any employee stock warrants that have not yet become exercisable as of the resignation date shall be deemed forfeited on the resignation date.

b. Retirement

All employee stock warrants granted may be exercised upon retirement. Except that the employee stock warrants may only be exercised after the expiration of two years from the grant date, the exercise of such warrants shall not be subject to the exercise schedule and cumulative exercisable percentages specified in Article 5(2). However, such warrants shall be exercised within one year from the retirement date or from the date on which two years have elapsed from the grant date, whichever is later. Any employee stock warrants not exercised within the aforesaid period shall be deemed forfeited.

c. Death (general)

Employee stock warrants that have become exercisable may be exercised by the heirs within one year from the date of death. Any employee stock warrants not exercised within the aforesaid period shall be deemed forfeited. Employee stock warrants that have not yet become exercisable as of the date of death shall be deemed forfeited on the date of death.

d. Occupational injury resulting in disability or death

(i) If a warrant holder is unable to continue employment due to physical disability resulting from an occupational injury, all employee stock warrants granted may be exercised upon termination of employment. Except that the employee stock warrants may only be exercised after the expiration of two years from the grant date, the exercise of such warrants shall not be subject to the exercise schedule and cumulative exercisable percentages specified in Article 5(2). However, such warrants shall be exercised within one (1) year from the termination date or from the date on which two years have elapsed from the grant date, whichever is later.

(ii) If a warrant holder dies as a result of an occupational injury, all employee stock warrants granted may be exercised by the heirs upon death. Except that the employee stock warrants may only be exercised after the expiration of two years from the grant date, the exercise of such warrants shall not be subject to the exercise schedule and cumulative exercisable percentages specified in Article 5(2). However, such warrants shall be exercised within one year from the date of death or from the date on which two years have elapsed from the grant date, whichever is later, provided that such exercise shall not exceed the term of the employee stock warrants. Any employee stock warrants not exercised within the aforesaid period shall be deemed forfeited.

e. Leave Without Pay

For employees who are granted leave without pay in accordance with applicable laws and regulations, or due to serious personal illness, major family emergencies, or overseas study, and who have obtained special approval from the Company, employee stock warrants that have become exercisable may be exercised within thirty days from the commencement date of the leave without pay. If the exercise period coincides with any period during which the exercise of stock warrants is required to be suspended pursuant to applicable laws and regulations, the exercise period shall be extended accordingly within the remaining term of the employee stock warrants. Employee stock warrants that have not yet become exercisable shall have their rights reinstated upon the employee's return to work. However, the exercise period shall be deferred by the duration of the leave without pay and shall not exceed the term of the employee stock warrants. Employee stock warrants that have not yet become exercisable shall be deemed forfeited as of the effective date of redundancy. Alternatively, within the exercise schedule specified in Article 5(2), the Chairman or personnel authorized by the Chairman may approve the retention of such warrant holder's exercise rights and determine the applicable exercise period.

f. Redundancy

Employee stock warrants that have become exercisable may be exercised within thirty days from the effective date of redundancy. If the exercise period coincides with any period during which the exercise of stock warrants is required to be suspended pursuant to applicable laws and regulations, the exercise period shall be extended accordingly within the remaining term of the employee stock warrants.

g. Transfer of Position

If a warrant holder is transferred to an affiliated enterprise or another company, the employee stock warrants shall be handled in the same manner as for resignation. However, if the transfer is made at the request of the Company, the Chairman or personnel authorized by the Chairman may approve the warrant holder's exercise rights and determine the applicable exercise period within the exercise schedule specified in Article 5(2).

h. When the Company is dissolved as a result of a merger or consolidation with another company or other juridical person, or when the Company sells or disposes of its principal assets or business to another party:

If the Company ceases to exist as a result of a merger or consolidation with another company or legal entity, or if the Company sells or disposes of its major assets or business to another party, employee stock warrants that have become exercisable shall be exercised within thirty days from the date on which the merger, consolidation, sale, or disposal agreement is executed. If the exercise period coincides with any period during which the exercise of stock warrants is prohibited under these Rules, the exercise period shall be extended by the number of days during which exercise was not permitted. Any employee stock warrants not exercised within the aforesaid period shall be deemed forfeited. Employee stock warrants that have not yet become exercisable shall become void as of the effective date of the merger, consolidation, sale, or disposal.

i. If a warrant holder or the warrant holder's heirs fail to exercise the employee stock warrants within the periods specified above, such warrants shall be deemed forfeited.

(5) Handling of Employee Stock Warrants for Which Exercise Rights Are Waived

Employee stock warrants for which the exercise rights are waived shall be cancelled by the Company and shall not be reissued.

6. Method of Settlement

The employee stock warrants shall be settled through the delivery of newly issued common shares of the Company.

7. Adjustment of the Exercise Price

(1) After the issuance of the employee stock warrants, except for the issuance of new common shares resulting from the conversion or exercise of various securities issued by the Company that carry conversion or subscription rights into common shares, or from the issuance of new shares for employee compensation, if there is any change in the Company's outstanding common shares (including private placements, cash capital increases, capitalization of retained earnings, capitalization of capital surplus, issuance of new shares in connection with mergers with or acquisition of shares of other companies, stock splits, or cash capital increases for participation in the issuance of overseas depositary receipts), the exercise price shall be adjusted in accordance with the following formula (rounded to the nearest New Taiwan dollar cent, with fractions below one-half being rounded down and fractions of one-half or more being rounded up).

Exercise Price after Adjustment =

$$\text{Exercise Price before Adjustment} \times \frac{\text{Paid-in Amount per Share} \times \text{Number of Newly Issued Shares} + \text{Number of Outstanding Shares} \times \text{Market Price per Share}}{\text{Number of Outstanding Shares} + \text{Number of Newly Issued Shares}}$$

- a. The number of outstanding shares refers to the total number of issued common shares of the Company (including privately placed shares), and shall be reduced by the number of treasury shares repurchased by the Company but not yet cancelled or transferred, as well as the number of restricted employee shares that have been repurchased or reclaimed by the Company but not yet cancelled.
- b. If the paid-in amount per share arises from a stock dividend without consideration or a stock split, the paid-in amount per share shall be zero.
- c. In the event of a merger between the Company and another company, the paid-in amount per share of the new shares issued as a result of the capital increase shall be the average closing price of the Company's common shares over thirty consecutive business days, commencing from the 45th business day prior to the merger base date.

- d. If the adjusted exercise price is higher than the exercise price prior to adjustment, no adjustment shall be made.
- e. The determination of the market price per share shall be based on the simple arithmetic average of the closing prices of the Company's common shares over one, three, or five business days, as selected, immediately preceding the ex-rights base date, pricing base date, or stock split base date.
- (2) If the ratio of cash dividends on common shares to the market price per share exceeds 1.5%, the exercise price shall be adjusted on the ex-dividend base date in proportion to such ratio in accordance with the following formula:
- $$\text{Adjusted Exercise Price} = \text{Exercise Price before Adjustment} \times (1 - \text{Ratio of Cash Dividends on Common Shares to the Market Price per Share})$$
- The determination of the abovementioned market price per share shall be based on the simple arithmetic average of the closing prices of the Company's common shares over one, three, or five business days, as selected, immediately preceding the announcement date of the ex-dividend record date for cash dividends.
- (3) After the issuance of the employee stock warrants, if the Company conducts a capital reduction not arising from the cancellation of treasury shares or the cancellation of restricted employee shares, resulting in a decrease in the number of outstanding common shares, the Company shall calculate the adjusted exercise price on the capital reduction record date in accordance with the following formulas

Capital reduction for loss offset:

$$\text{Adjusted Exercise Price} = \text{Exercise Price before Adjustment} \times (\text{Number of Outstanding Common Shares before Capital Reduction} / \text{Number of Outstanding Common Shares after Capital Reduction}).$$

Cash capital reduction:

$$\text{Adjusted Exercise Price} = (\text{Exercise Price before Adjustment} - \text{Cash Returned per Share}) \times (\text{Number of Outstanding Common Shares before Capital Reduction} / \text{Number of Outstanding Common Shares after Capital Reduction}).$$

- (4) The calculations set forth in the preceding three subparagraphs shall be rounded to the nearest New Taiwan dollar cent, with amounts below one-half rounded down and amounts of one-half or more rounded up.

If the adjusted exercise price is lower than the par value, the par value of the Company's common shares shall be adopted as the exercise price.

## 8. Procedures for Exercising Stock Warrants

- (1) Except during any period in which the transfer of shares is required to be suspended pursuant to applicable laws and regulations, and except for the period commencing three business days prior to the book-closure date for stock dividends without consideration, the book-closure date for cash dividends, or the book-closure date for subscription rights in a cash capital increase, and ending on the relevant rights distribution record date, warrant holders may exercise their stock warrants in accordance with the schedule specified in Article 5(2) of these Rules. The warrant holder shall complete and submit a subscription application to the Company's share registrar. The subscription shall become effective upon submission of such application and may not be revoked.
- (2) Upon acceptance of the subscription application by the Company's share registrar, the share registrar shall notify the warrant holder to remit the subscription payment to a designated bank prior to the prescribed payment deadline. Once the warrant holder has remitted the payment, the subscription and payment may not be revoked. Any warrant holder who fails to remit the payment within the prescribed period shall be deemed to have waived the subscription right.
- (3) After confirming receipt of the full subscription payment, the Company's share registrar shall record the subscribed shares in the Company's shareholders' register and shall deliver the newly issued common shares of the Company to the warrant holder by book-entry transfer through the centralized securities depository within five business days.
- (4) If the Company's common shares are legally eligible for trading on the Taiwan Stock Exchange, the newly issued common shares of the Company shall be listed and tradable from the date of delivery to the subscribing warrant holder.
- (5) Within fifteen days after the end of each quarter, the Company shall publicly announce the number of shares delivered as a result of the exercise of employee stock warrants during the preceding quarter. In addition, at least once each quarter, the Company shall apply to the competent authority with which the Company is registered for registration of the completed capital increase resulting from the exercised shares. However, if the period before or after the record date for stock dividends without consideration, the record date for special capital changes, or the regular capital change registration record date is less than twenty days, the Company may adjust or cancel the aforesaid routine capital change registration procedures.

## 9. Rights and Obligations after Exercise

The rights and obligations of the common shares delivered by the Company upon the exercise of the employee stock warrants shall be the same as those of the Company's issued common shares.

10. Confidentiality

After being granted employee stock warrants, warrant holders shall comply with confidentiality requirements. Except as otherwise required by laws and regulations or by the competent authority, warrant holders shall not disclose the content, number, or any information relating to the employee stock warrants granted. Any violation thereof shall be handled in accordance with Article 5(2) of these Rules.

11. Implementation Rules

Matters relating to the granting of employee stock warrants to individual warrant holders, the number of warrants granted, the exercise of warrants, subscription payments, as well as the relevant procedures and timelines for such matters, shall be separately notified to the warrant holders by the Company.

12. Other Material Provisions

- (1) These Rules shall become effective upon approval by a meeting of the Board of Directors attended by not less than two-thirds of the directors and approved by more than one-half of the directors present, and upon approval by the competent authority. The same procedure shall apply to any amendments made prior to issuance. In the event that amendments are required during the review process as requested by the competent authority, the Chairman is hereby authorized to revise these Rules accordingly. Such revisions shall be submitted to the Board of Directors for ratification before issuance.
- (2) Unless otherwise provided in these Rules, any taxes arising from the shares subscribed by warrant holders pursuant to these Rules and from transactions relating thereto shall be handled in accordance with the tax laws and regulations in effect at the time as prescribed by the competent authority.
- (3) Any matters not provided for herein shall be handled in accordance with applicable laws and regulations.

## VI. 【Appendix 1】

# GENIUS ELECTRONIC OPTICAL CO., LTD.

## Articles of Incorporation

### Chapter 1 General Provisions

- Article 1: The Company shall be incorporated as a company limited by shares under the Company Act and its name shall be “玉晶光電股份有限公司” in the Chinese Language, and “GENIUS ELECTRONIC OPTICAL CO., LTD” in the English language.
- Article 2: The scope of business of the Company shall be as follows:
- (1) Research, develop, manufacture, and sell the following products:
- 1、High-resolution digital camera and AF module
  - 2、Video phone lens and AF module
  - 3、LED Lens
  - 4、CD、DVD lens of optical pickup head
  - 5、Aspherical mold
- The business item and code of the products above-mentioned:
- A. CE01030 Optical Instruments Manufacturing
  - B. CQ01010 Mold and Die Manufacturing
  - C. CC01040 Electric Wires and Cables Manufacturing
  - D. C805990 Other Plastic Products Manufacturing
  - E. E601010 Electric Appliance Construction
  - F. E603090 Illumination Equipment Construction
  - G. F401010 International Trade (limited to the above related products)
- The following item is restricted to operate outside the park:
- ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval
- (2) Import and export trade business of the above-mentioned products
- Article 3: The Company shall have its head office in Central Taiwan Science Park and if necessary, may set up branches or business offices in and out of this country upon a resolution of its Board of Directors.
- Article 4: The Company may act as a guarantor based on the business needs and the principle of reciprocity.
- Article 5: The Company may reinvest in other businesses for business needs and is not restricted by Article 13 of the Company Act.
- Article 6: Public notices of the Company shall be made in accordance with Article 28 of the Company Act.

## Chapter 2 Shares

Article 7: The total capital amount of the Company shall be in the amount of NTD1,500,000,000, divided into 150,000,000 shares, at NTD10 to be issued in installments. The unissued shares were authorized to the board of directors to issue in installments. A total of NTD60,000,000, which is 6,000,000 shares, among the above total capital stock is reserved for stock warrants, which could be issued in installments upon a resolution of its Board of Directors.

Article 7-1: The Company transfers shares to employees at less than the average actual share repurchase price or employee stock warrant certificates that were issued at the subscription price lower than market price (net worth per share) shall be submitted to the shareholders meeting for approval. The shareholders' meeting shall be approved by two-thirds or more of the votes of the shareholders present at the shareholders meeting who represent a majority of the total number of issued shares.

Article 7-2: Employees entitled to receive treasury stocks transferred by the Company shall include the employees of parents or subsidiaries of the Company meeting specific requirements.

Employees entitled to receive share subscription warrants shall include the employees of parents or subsidiaries of the Company meeting specific requirements.

Employees entitled to buy new shares issued by the Company shall include the employees of parents or subsidiaries of the Company meeting specific requirements.

Employees entitled to buy restricted stock issued by the Company shall include the employees of parents or subsidiaries of the Company meeting specific requirements.

The Board of Directors is hereby authorized to define the specific requirements.

Article 8: The Company's shares are registered. The share certificates shall be affixed with the signatures or personal seals by more than three directors representing the company and assigned with serial numbers, and shall be duly certified or authenticated by the competent authority or issuing registration agency under the laws before issuance.

The shares issued by the Company may be exempted from printing, but the centralized securities depository institution.

Article 9: Registration for transfer of shares shall be suspended 60 days before the date of a regular shareholder meeting, 30 days before the date of any special shareholder meeting, or within 5 days before the day on which dividends, bonus, or any other benefit is scheduled to be paid by the Company.

Article 10: The company's stock affairs dealing rules shall be subject to the "Regulations Governing the Administration of Shareholders' Service of Public Companies" and the related stipulation, published by the competent authority.

### **Chapter 3 Shareholders' Meeting**

- Article 11: Shareholders' meetings of the Company are of two kinds: (1) regular meeting and (2) special meeting. Regular meetings shall be convened at least once a year within six months after the close of each fiscal year. Special meetings shall be convened whenever necessary according to the laws and regulations.
- Article 12: A shareholder who cannot attend the meeting for any reason may appoint a proxy to attend the meeting by providing a proxy form issued by the Company and stating the scope of the proxy's authorization.  
The appointment of proxies to attend shareholder meetings shall be handled in accordance with the provisions stipulated in the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authority, in addition to the provisions detailed in Article 177 of the Company Act.
- Article 13: In addition to the other related regulations, each of the Company's shareholders is entitled to one vote for each share held.
- Article 14: Resolutions at a shareholder meeting shall, unless otherwise provided for by the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.
- Article 15: The shareholders' meeting shall be convened by the board of directors, with the chairman of the board as the presiding officer. In the event of the chairman's absence, a director designated by the chairman shall act as the proxy. If no one is designated, a director shall be elected by the board of directors as the proxy. If the meeting is convened by a person other than the board of directors, the convener shall serve as the presiding officer, and if there are two or more conveners, they shall elect one person to serve as the presiding officer.
- Article 16: Matters relating to the resolutions of a shareholder meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chairman of the meeting, and a copy shall be distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes stated in the preceding Paragraph may be produced and distributed in electronic form or in the form of a public announcement.

## **Chapter 4      Director**

Article 17: The Company shall have 5 to 9 directors. A candidates nomination system is adopted by the Company for the election of the directors of the company, and the shareholders shall elect the directors from among the nominees listed in the roster of director candidates. The method of accepting the nomination of director candidates and related matters such as announcements are handled in accordance with the relevant laws and regulations as the Company Act and the Securities and Exchange Act. The term of a director is 3 years and a director may be reelected.

Among the preceding number of directors, the number of independent directors shall not be less than three and shall not be less than one-fifth of the total number of directors. Independent directors and non-independent directors shall be elected together, and the number of seats for each category shall be calculated separately. In compliance with the Securities and Exchange Act, the Company shall establish an Audit Committee, which shall consist of all independent directors. The functions, powers, and other related affairs of its members shall be in line with the related regulations and laws, which shall be stipulated by the board of directors.

During the directors' tenure of office, this Company shall effect liability insurance for them against the liability compensation which is incurred due to their business execution.

Article 18: The board of directors is composed of directors. The board of directors shall elect a chairman of the board from among the directors by a majority vote at a meeting attended by over two-thirds of the directors. The chairman shall externally represent the company. When the Chairperson is on leave or for any reason unable to exercise the powers of the Chairperson, matters concerning his/her proxy shall be handled in accordance with Article 208 of the Company Act.

Article 19: When the number of vacancies in the board of directors of a company reaches one-third or all independent directors are dismissed, the board of directors shall convene the special shareholders' meeting to hold a by-election within 60 days.

Article 20: When the term of office for the directors expires and it is too late to proceed with the reelection, extension shall be allowed for them to execute their duties till the reelected directors take their office.

Article 21: Except being stipulated in the Company Act, a board meeting shall be attended by over half of the directors and decided by a resolution to be adopted by a majority vote of the directors. Where there a director for any reason unable to attend a meeting shall give a written proxy stating the scope of authorization with respect to the reasons for meeting and appoint another director to attend the meeting. A director may accept a proxy from one person only.

In case a board meeting proceeds via the visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

The directors should be informed of the reasons for calling the meeting at least 7 days in advance. In emergency circumstances, however, a meeting may be called at any time.

The convening of the aforementioned board of directors may be carried out by means of written notice, email, or facsimile.

Article 22: The minutes of a board meeting shall bear the signature or seal of the meeting chairperson; a copy of the minutes shall be distributed to each director within 20 days after the meeting. A meeting minute shall include a summary of the essential points of the proceedings and the results of the meeting. The minutes, the attendance list bearing the signatures of shareholders present at the meeting, and the powers of attorney of the proxies shall be kept by the Company.

Article 23: (Deleted)

Article 24: Remunerations for all directors shall be decided by the Board of Directors authorized by a meeting of shareholders according to involvements and contributions to the Companies' operation and at the normal rate adopted by other firms of the same industry.

## **Chapter 5      Manager**

Article 25: The Company may have one general manager. The appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act. The Company may hire consultants upon resolution of the board of directors.

## **Chapter 6      Accounting**

Article 26: The Company shall, at the end of each fiscal year, prepare the following reports and submit them at a shareholder meeting in accordance with the law, and request adoption:

1. business report,
2. financial statements, and
3. proposal for earnings distribution or offsetting of accumulated deficit through the Board of Directors.

The Company's earnings distribution or offsetting of accumulated deficit may be made after the end of each half of the fiscal year.

Article 27: If the Company's income before tax for the current year has a balance after the deduction of the amount for compensating accumulated deficits and before the deduction of employee and director compensation, the Company shall allocate no less than 1% of the remaining income for employee compensation and no more than 5% for director compensation.

Of the employee remuneration referred to in the preceding paragraph, not less than 15% shall be allocated for distribution to non-managerial employees.

Decisions on the allocation percentage for employee and director compensation and whether employee compensation should be distributed in the form of shares or in cash shall be supported with a resolution adopted by a majority vote at a meeting of the Board of Directors attended by at least two-thirds of the total number of directors, and a report of such distribution shall be submitted to the shareholder meeting. Individuals eligible for the distribution of employee compensation in the form of shares or cash include employees of subsidiary companies who meet specific conditions.

The Board of Directors is hereby authorized to determine such conditions.

Article 27-1: The Company's surplus earning distribution or loss off-setting proposal may be proposed at the close of each half fiscal year. If any, it shall be distributed in the following order: first, the payment of all taxes and dues, offset prior years' operation losses, and estimated retained employees' remuneration; second, set aside 10% of the remaining amount after deducting items (a) and (b) as legal reserve, and set aside or reverse special reserve in accordance with law and regulations. If any earnings, the balance plus the accumulated retained earnings-unappropriated at half fiscal year will be the shareholder's dividend. The board of directors shall prepare the distribution proposal. The company distributing surplus earnings in the form of new shares to be issued shall be approved by the resolution of shareholders' meeting. If such surplus earning is distributed in the form of cash, it shall be approved by a meeting of the board of directors.

If any earnings at the close of the fiscal year, the Company shall distribute in the following order: first, the payment of all taxes and dues, offset prior years' operation losses; second, set aside 10% of the remaining amount after deducting items (a) and (b) as legal reserve and set aside or reverse special reserve in accordance with law and regulations. If any earnings, the balance plus the accumulated retained earnings-unappropriated at half fiscal year will be the shareholder's dividend. The board of directors shall prepare the distribution proposal, and be approved by the resolution of shareholders' meeting.

The distributable dividends and bonuses, legal reserve, and additional paid-in capital in whole or in part may be paid in cash after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition, thereto a report of such distribution shall be submitted to the shareholders' meeting.

Article 27-2: The company is in a growth stage, based on capital expenditure, and business expansion needs sound financial planning for sustainable development. According to the Company's dividend policy, the Company will distribute stock dividends and cash dividends to shareholders concerning its future capital expenditure budget and capital needs. The cash dividend ratio shall not be less than 10% of the total shareholder dividend; however, the type and ratio of this surplus distribution may be adjusted by the resolution of the shareholders' meeting depending on the actual profit and capital status of the year.

## **Chapter 7      Supplementary Provisions**

- Article 28: The Company's organizational regulations and operational bylaws shall be separately stipulated by the board of directors.
- Article 29: All matters not covered in this Articles of Incorporation shall be handled in accordance with the regulations of the Company Act and other relevant laws and regulations.
- Article 30: The Articles of Incorporation were established on 1 February 1990.  
First Amendment on 7 July 1990.  
Second Amendment on 4 September 1990.  
Third Amendment on 16 November 1990.  
Fourth Amendment on 20 August 1992.  
Fifth Amendment on 18 September 2003.  
Sixth Amendment on 1 May 2004.  
Seventh Amendment on 22 April 2005.  
Eighth Amendment on 15 June 2006.  
Ninth Amendment on 15 June 2007.  
Tenth Amendment on 10 June 2009.  
Eleventh Amendment on 24 June 2011.  
Twelfth Amendment on 6 June 2012.  
Thirteenth Amendment on 27 June 2016.  
Fourteenth Amendment on 27 June 2018.  
Fifteenth Amendment on 26 June 2019.  
Sixteenth Amendment on 22 July 2021.  
Seventeenth Amendment on 17 June 2022.  
Eighteenth Amendment on 17 June 2025.

GENIUS ELECTRONIC OPTICAL CO., LTD.  
Chairman: CHEN, TIEN-CHING

## **VI. 【Appendix 2】**

### **GENIUS ELECTRONIC OPTICAL CO., LTD.**

#### **Convention Rules for Shareholders' Meetings**

Article 1 The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 2 Unless otherwise provided by law or regulation, the Company's shareholders meetings shall be convened by the board of directors.

Changes to how the Company convenes its shareholders meeting shall be resolved by the board of directors, and shall be made no later than mailing of the shareholders meeting notice.

The Company shall prepare electronic versions of the shareholders meeting notice and proxy forms, and the origins of and explanatory materials relating to all proposals, including proposals for ratification, matters for deliberation, or the election or dismissal of directors or supervisors, and upload them to the Market Observation Post System (MOPS) before 30 days before the date of a regular shareholders meeting or before 15 days before the date of a special shareholders meeting. This Corporation shall prepare electronic versions of the shareholders' meeting agenda and supplemental meeting materials and upload them to the MOPS no later than 21 days prior to the regular shareholders' meeting or 15 days prior to the special shareholders' meeting. If, however, the Company's paid-in capital reaches NTD10 billion or more as of the end of the most recent fiscal year, or if the total shareholding ratio of foreign and PRC shareholders recorded on the shareholder roster at the most recent annual shareholders' meeting is 30% or more, the aforementioned electronic files shall be transmitted no later than 30 days prior to the regular shareholders meeting. In addition, no later than 15 days before the shareholders' meeting, this Corporation shall also have prepared the shareholders' meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby.

The Company shall provide shareholders with access to the meeting agenda and supplemental meeting materials described above in the following manner on the date of the shareholders' meeting:

1. For physical shareholders meetings, to be distributed on-site at the meeting.
2. For hybrid shareholders meetings, to be distributed on-site at the meeting and shared on the virtual meeting platform.
3. For virtual-only shareholders meetings, electronic files shall be shared on the virtual meeting platform.

The reasons for convening a shareholders' meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Election or dismissal of directors or supervisors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the company by directors, surplus profits distributed in the form of new shares, reserves distributed in the form of new shares, the dissolution, merger, or demerger of the corporation, or any matter under Article 185, paragraph 1 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and the essential contents explained in the notice of the reasons for convening the shareholders meeting. None of the above matters may be raised by an extraordinary motion.

If the notice of the reasons for convening the shareholders meeting specifies the re-election of all directors and supervisors, including their inauguration date, then such inauguration date may not be changed by any extraordinary motion or otherwise during the same meeting after the completion of the re-election.

A shareholder who holds one percent or more of the total number of issued shares may submit a proposal for discussion at a regular shareholders' meeting. The number of items proposed is limited to one, and no proposal containing more than one item will be included in the meeting agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided that the number of items proposed is limited to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda. If a shareholder's proposal falls under any of the subparagraphs of Article 172-1, paragraph 4 of the Company Act, the board of directors may exclude it from the agenda.

Prior to the book closure date before a regular shareholders meeting is held, this Corporation shall publicly announce its acceptance of shareholder proposals in writing or electronically, and the location and time period for their submission; the period for submission of shareholder proposals may not be less than 10 days. Shareholder-submitted proposals are limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the regular shareholders meeting and take part in the discussion of the proposal.

Prior to the date for issuance of notice of a shareholders meeting, this Corporation shall inform the shareholders who submitted proposals of the proposal screening results, and shall list in the meeting notice the proposals that conform to the provisions of this article. At the shareholders meeting the board of directors shall explain the reasons for the exclusion of any shareholder proposals not included in the agenda.

Article 3 For each shareholder meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by this Corporation and stating the scope of the proxy's authorization. A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting and shall deliver the proxy form to this Corporation prior to five business days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to this Corporation, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to this Corporation prior to two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders' meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

Article 4 The venue for a shareholders meeting shall be the premises of this Corporation or a location that is easily accessible to shareholders and suitable for holding a shareholders meeting, in accordance with applicable laws and regulations. The meeting may not begin earlier than 9 a.m. or later than 3 p.m. The place and time of the meeting shall be determined with full consideration given to the opinions of the independent directors.

The restrictions on the place of the meeting shall not apply when this Corporation convenes a virtual-only shareholders meeting, in accordance with applicable laws and regulations.

Article 5 This Corporation shall specify in its shareholders' meeting notices the time during which attendance registrations for shareholders, solicitors, and proxies (collectively "shareholders") will be accepted, the place to register for attendance, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attending the shareholders meeting in person.

Shareholders shall attend shareholders' meetings based on attendance cards, sign-in cards, or other certificates of attendance. This Corporation may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

This Corporation shall provide an attendance book for attending shareholders to sign, or attending shareholders may submit a sign-in card in lieu of signing. This Corporation shall provide attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. When there is an election of directors or supervisors, pre-printed ballots shall also be provided. When the government or a legal entity is a shareholder, it may be represented by more than one representative at a shareholders' meeting. If a legal entity is appointed to attend as a proxy, it may only designate one person to represent it at the meeting.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

In the event of a virtual shareholders meeting, this Corporation shall upload the meeting agenda book, annual report, and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article5-1 To convene a virtual shareholders meeting, this Corporation shall include the following particulars in the shareholders meeting notice:

1. How shareholders attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents, or other force majeure events, at least covering the following particulars:
  - A. To what time the meeting is postponed or from what time the meeting will resume if the above obstruction continues and cannot be removed, and the date to which the meeting is postponed or on which the meeting will resume.
  - B. Shareholders not having registered to attend the affected virtual shareholders meeting shall not attend the postponed or resumed session.
  - C. In case of a hybrid shareholders meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue. The shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting online shall be deemed abstaining from voting on all proposals on meeting agenda of that shareholders meeting.
  - D. Actions to be taken if the outcome of all proposals has been announced and an extraordinary motion has not been carried out.
3. To convene a virtual-only shareholders meeting, appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting online shall be specified.

Article 6 If a shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson is also on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.

When a managing director or a director serves as chair, as referred to in the preceding paragraph, the managing director or director shall be one who has held that position for at least six months and who possesses a thorough understanding of the company's financial and business conditions. The same shall apply to a representative of a juristic person director that serves as chair.

It is recommended that shareholders meetings convened by the board of directors be presided over by the board chairperson in person, with a majority of the directors, at least one supervisor in person, and at least one member of each functional committee on behalf of the committee. Attendance shall be recorded in the meeting minutes.

If a shareholders' meeting is convened by a person or entity with the power to do so but other than the board of directors, the convener shall serve as the chairperson of the meeting. If there are two or more such conveners, they shall select a chairperson from among themselves.

This Corporation may appoint its attorneys, certified public accountants, or other relevant personnel retained by the company to attend a shareholders' meeting in a non-voting capacity.

Article 7 This Corporation, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, this Corporation shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast, and results of votes counted by this Corporation, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by this Corporation during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, this Corporation is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 8 Attendance at shareholders' meetings shall be calculated based on the number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and the number of shares represented by shareholders attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned. In the event of a virtual shareholders meeting, this Corporation shall also declare the meeting adjourned at the virtual meeting platform. If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one-third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month. In the event of a virtual shareholders meeting, shareholders intending to attend the meeting online shall re-register to this Corporation in accordance with Article 6.

When, prior to the conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 9 If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.

The provisions of the preceding paragraph apply *mutatis mutandis* to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

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

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may terminate the speech.

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

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

After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in paragraphs 1 to 5 do not apply.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform for public knowledge.

Article 11 Voting at a shareholders meeting shall be calculated based on the number of shares. With respect to resolutions of shareholders' meetings, the number of shares held by a shareholder with no voting rights shall not be calculated as part of the total number of issued shares. When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of this Corporation, that shareholder may not vote on that item, and may not exercise voting rights as a proxy for any other shareholder. The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders. With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 12 A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When this Corporation holds a shareholder meeting, it shall adopt the exercise of voting rights by electronic means and may adopt the exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is, therefore, advisable that this Corporation avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to this Corporation prior to two days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent. After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person or online, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to this Corporation, by the same means by which the voting rights were exercised, before two business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the number of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When anyone among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of this Corporation.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

When this Corporation convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and the results of votes and elections shall be announced immediately.

When this Corporation convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 6 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders' meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 13 The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by this Corporation, and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 14 Matters relating to the resolutions of a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results. The meeting minutes, the attendance book, and the proxy form shall be preserved in the Company. The meeting minutes of the preceding paragraph may be produced and distributed in electronic form. The minutes shall be retained for the duration of the existence of this Corporation.

Where a virtual shareholders meeting is convened, in addition to the particulars to be included in the meeting minutes as described in the preceding paragraph, the start time and end time of the shareholders meeting, how the meeting is convened, the chair's and secretary's name, and actions to be taken in the event of disruption to the virtual meeting platform or participation in the meeting online due to natural disasters, accidents or other force majeure events, and how issues are dealt with shall also be included in the minutes.

When convening a virtual-only shareholder meeting, other than compliance with the requirements in the preceding paragraph, this Corporation shall specify in the meeting minutes alternative measures available to shareholders with difficulties in attending a virtual-only shareholders meeting online.

Article 15 On the day of a shareholders meeting, this Corporation shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies, and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event of a virtual shareholders meeting, this Corporation shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During this Corporation's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, this Corporation shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 16 Staff handling administrative affairs of a shareholders meeting shall wear identification cards or armbands. The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor." At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by this Corporation, the chair may prevent the shareholder from so doing. When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

- Article 17 When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed. If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue. A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within five days in accordance with Article 182 of the Company Act.
- Article 18 In the event of a virtual shareholders meeting, this Corporation shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.
- Article 19 When this Corporation convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.
- Article 20 In the event of a virtual shareholders meeting, this Corporation may offer a simple connection test to shareholders prior to the meeting, and provide relevant real-time services before and during the meeting to help resolve communication technical issues.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, shareholders who have not registered to participate in the affected shareholders meeting online shall not attend the postponed or resumed session.

Where a meeting is postponed or resumed in accordance with the second paragraph, the shares held by the shareholders who have registered to participate in the affected shareholders meeting and have successfully signed in the meeting but do not attend the postponed or resumed session shall be counted towards the total number of shares, voting rights and election rights represented at the postponed or resumed session.

During a postponed or resumed session of a shareholders meeting held under the second paragraph, no further discussion or resolution is required for proposals for which votes have been cast and counted and results have been announced, or a list of elected directors and supervisors.

When this Corporation convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in the second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

In the event that a meeting should continue under the preceding paragraph, shareholders attending the virtual meeting online shall be deemed present at the shareholders meeting, and the total number of shares they represent shall be counted towards the total number of shares present. However, they shall be deemed to abstain from voting on all proposals on the agenda of the shareholders' meeting.

When postponing or resuming a meeting according to the second paragraph, this Corporation shall handle the preparatory work based on the date of the original shareholders meeting in accordance with the requirements listed under Article 44-20, paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.

When utilizing proxy rules as defined in the latter half 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, as well as Article 44-5, paragraph 2, Article 44-15, and Article 44-17, paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, this Corporation shall follow the date of the postponed or resumed shareholders meeting under the second paragraph in handling matters during the respective periods stipulated.

Article 21 When convening a virtual-only shareholders meeting, this Corporation shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders meeting online.

Article 22 These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

## VI. 【Appendix 3】

The Impact of Stock dividend Issuance on Business Performance, EPS, and Shareholder Return Rate: The Company did not announce 2025 financial forecast, so it is not applicable.

## VI. 【Appendix 4】

### GENIUS ELECTRONIC OPTICAL CO., LTD.

#### Shareholding of Directors

Book closure date: 31 March 2026

Title	Name	Date elected	Current shareholding	
			Shares	Percentage of Total Shares Issued (%) (Note 1)
Chairman	CHEN, TIEN-CHING	17 June 2025	7,239,022	6.42%
Director	CHEN, I-CHUN	17 June 2025	1,248,054	1.11%
Director	LIN, CHIEN-HSING	17 June 2025	14,342	0.01%
Director	CHEN, PO- SHENG	17 June 2025	141,833	0.13%
Director	TIEN, CHIA-SHENG	17 June 2025	5,000	0.00%
Director	LIAO, CHENG-TA	17 June 2025	5,000	0.00%
Independent director	HUNG, MING-RU	17 June 2025	5,000	0.00%
Independent director	WU, CHIH-CHENG	17 June 2025	0	0.00%
Independent director	YEN, WEN-PI	17 June 2025	0	0.00%
Shareholding of all directors				8,658,251

Note 1: Total issued shares: 112,743,063 shares on 31 March 2026.

Note 2: The minimum required combined shareholding of all directors required by law:  
8,000,000 shares.

## **VI. 【Appendix 5】**

### **Other Matters**

The explanation of handling shareholder's proposal in this regular shareholders' meeting:

Explanation:

1. According to Article 172-1 of the Company Act, shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of a company may propose to the company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in every single proposal and the number of words of a proposal to be submitted by a shareholder shall be limited to not more than three hundred (300) words.
2. The period for shareholders to submit proposals to be discussed at the regular shareholders' meeting is from 20 March 2026 to 31 March 2026. And it has been announced in the Market Observation Post System (MOPS) in accordance with the law.
3. The Company did not receive any proposal from shareholders.