

 **EDISON Edison Opto Corporation**

**2026**

**Annual Shareholders' Meeting  
Meeting Handbook**

Date : Thursday, May 28, 2026, 9:00 a.m.  
Location : R-floor, No. 17, Qiaohe Road, Zhonghe  
District, New Taipei City  
(The Conference Room on the top floor  
of Taiwan Science & Technology Plaza)  
Meeting method : Physical shareholders' meeting

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## **One. Meeting Agenda**

### **Edison Opto Corporation 2026 Annual Shareholders' Meeting Agenda**

**Meeting Method** : Physical Shareholders' Meeting

**Date** : Thursday, May 28, 2026, 9:00 a.m.

**Venue** : R-floor, No. 17, Qiaohe Road, Zhonghe District, New Taipei City  
(The Conference Room on the Top Floor of Taiwan Science & Technology Plaza)

**I. Call the Meeting to Order**

**II. Chairperson's Remarks**

**III. Management Presentation (Company Reports)**

1. Business Report for Fiscal Year 2025.
2. Audit Committee Review Report.
3. Report on the Distribution of Employee and Directors Compensation for 2025
4. Report on the Compensation Policy for Directors and Managers
5. Report on the Execution of Share Repurchase by the Company.
6. Report on the Issuance of the Fourth Domestic Unsecured Convertible Bonds
7. Report on the Amendments to the Company's "Sustainable Development Best Practice Principles"

**IV. Ratification Items**

1. Approval of the 2025 Business Report and Financial Statements.
2. Approval of the Appropriation of Losses for Fiscal Year 2025

**V. Discussion Items**

1. Proposal for the Company's Cash Capital Reduction

**VI. Extemporaneous Motions**

**VII. End of Meeting**

## **Two. Management Presentations (Company Reports)**

### **Report 1.**

**Subject: Review of the Company's 2025 Business Report**

Explanation:

1. The 2025 Business Report is in Appendix 1 of this Meeting Handbook.
2. The report is submitted for shareholders' review.

### **Report 2.**

**Subject: Audit Committee Review Report**

Explanation:

1. The Audit Committees Review Report is in Appendix 2 of this Meeting Handbook.
2. The report is submitted for shareholders' review.

### **Report 3.**

**Subject: Report on the Distribution of Employee and Directors' Compensation for 2025**

Explanation:

1. For fiscal year 2025, the Company incurred a pre-tax net loss; no provision was made for directors' or employees' compensation, and no remuneration was provided to managerial personnel.
2. The report is submitted for shareholders' review.

### **Report 4.**

**Subject: Report on the Compensation Policy for Directors and Managers**

Explanation:

1. The remuneration to the Directors of the Company is handled in accordance with the Company's Articles of Incorporation and the "Regulations Governing the Remuneration of Directors and Managerial Officers". The Non-independent Directors and Independent Directors who are not concurrently employees of the Company are entitled to receive fixed monthly compensation. The relevant payment standards for remuneration are reviewed by the Remuneration Committee and submitted to the Board of Directors for resolution.
2. The remuneration of directors are set at a reasonable fixed amount based on the Company's operating performance. If the Company is profitable in the fiscal year, additional remuneration shall be allocated to directors in accordance with the Articles of Incorporation. In order to establish a mechanism for evaluating directors' performance and linking remuneration with individual performance and future risks, the allocation of directors' remuneration is also based on the evaluation criteria for each individual director outlined in the

Company's "Regulations Governing the Performance Evaluation of the Board of Directors."

3. In accordance with the "Regulations Governing the Remuneration of Directors and Managerial Officers," the Company's performance appraisal for managerial officers and compensation policies, systems, and standards are reviewed by the Remuneration Committee and then submitted to the Board of Directors for resolution. In order to motivate managerial officers to achieve the Company's goals and improve business performance, the Company shall regularly evaluate the remuneration of managerial officers, taking into account the Company's industry and market salary levels, as well as the reasonable correlation of future risks. If there are serious risk events that may impact the company's profits or instances of internal management misconduct or personnel malpractice, the managerial officers' bonuses will be reduced or withheld. This ensures that managerial officers' salaries and remuneration are closely tied to the company's operating performance.
4. The detailed information on the remuneration of directors for 2025 is provided in Appendix 3 of this Meeting Handbook.
5. The report is submitted for shareholders' review.

#### **Report 5.**

##### **Subject: Report on the Execution of Share Repurchase by the Company**

Explanation:

The Company's share repurchases over the past three years and the current status of shares not yet cancelled or transferred are presented as follows:

<b>Repurchase Batch</b>	<b>7<sup>th</sup> Repurchase Batch</b>	<b>8<sup>th</sup> Repurchase Batch</b>
Repurchase Purpose	Transfer of shares to employees	Transfer of shares to employees
Repurchase Period	2022/9/5-2022/10/4	2025/5/9-2025/7/8
Interval Price of Repurchase	NTD 13-22	NTD 15-30
Type and Number of Shares Repurchased	1,500 thousand common shares	2,000 thousand common shares
Amount of shares repurchased	NTD 24,847 thousand	NTD 39,308 thousand
Number of Shares Cancelled and Transferred	0 shares	0 shares
Cumulative Number of Shares held by the Company	1,500 thousand shares	3,500 thousand shares
Percentage of Cumulative Shares Held to the Total Issued Shares (%)	1.04%	2.40%

**Report 6.****Subject: Report on the Issuance of the Fourth Domestic Unsecured Convertible Bonds**

Explanation:

1. The Company's Board of Directors resolved on August 8, 2024 to issue a three-year (November 22, 2024 to November 22, 2027) unsecured convertible bond in the amount of NT\$300,000 thousand for the repayment of bank loans and reinvestment in the subsidiary "Edison-Litek Opto Corporation", and the fund raising was completed on November 20, 2024.
2. During the period from March 30, 2026 to May 28, 2026, when share transfer registration is suspended for the annual general meeting, holders of the convertible corporate bonds may still apply for conversion.
3. The report is submitted for shareholders' review.

**Report 7.****Subject: Report on the Amendments to the Company's "Sustainable Development Best Practice Principles"**

Explanation:

1. In line with organizational adjustments and actual operational needs, certain provisions of the Company's "Sustainable Development Best Practice Principles" are proposed for amendment. Please refer to Appendix 4 of this Meeting Handbook for the comparison table.
2. The report is submitted for shareholders' review.

### **Three. Ratification Items**

**Proposal 1.** (Proposed by the Board of Directors)

**Subject: Approval of the 2025 Business Report and Financial Statements**

Explanation:

1. The Company's individual and consolidated financial statements for 2025 were prepared internally and audited by CPAs Peng, Shih-Hsuan and Wu, Ko-Chang of Deloitte & Touche, who issued an Audit Report. The Audit Report, together with the Business Report, was reviewed by the Audit Committee and approved by the Board of Directors.
2. The 2025 Business Report and financial statements are provided in Appendix 1 and Appendix 5 of this Meeting Handbook.
3. The materials are hereby submitted for shareholders' approval.

Resolution :

**Proposal 2.** (Proposed by the Board of Directors)

**Subject: Approval of the Appropriation of Losses for Fiscal Year 2025**

Explanation:

1. For 2025, the Company's net loss after tax amounted to NT\$47,236,812. After adding beginning undistributed earnings of NT\$23,049,226 and the current-period actuarial gains and losses of NT\$1,170,000, the total accumulated losses to be covered amounted to NT\$23,017,586. It is proposed, in accordance with Article 239 of the Company Act, to offset the losses in the amount of NT\$23,017,586 using the legal reserve. After such offset, the accumulated losses will be reduced to zero.
2. The statement of loss appropriation is presented as follows, and is submitted for shareholders' approval.

Resolutions :

Edison Opto Corporation  
Statement of Loss Appropriation Unit:NTD\$

Item	Amount	
	Subtotal	Total
Retained earnings at the beginning of the period		23,049,226
Add: Net loss after tax for 2025	(47,236,812)	
Actuarial gains and losses for the period	1,170,000	(46,066,812)
Accumulated losses to be covered		(23,017,586)
Loss coverage items:		
Statutory surplus reserve	23,017,586	23,017,586
Undistributed earnings at Year-End		0

Chairperson: Jason Wu

Managerial Officer: Jason Wu

Accounting Officer: Xi-Quan Hu

## **Four. Discussion Items**

**Proposal 1.** (Proposed by the Board of Directors)

**Subject: The Company proposes a cash capital reduction for discussion.**

Explanation:

1. In order to enhance shareholder equity return, the company proposes a cash capital reduction to return capital to shareholders. The relevant details are as follows:
  - I. Purpose, necessity, and reasonableness of the cash capital reduction:  
The company has no significant capital expenditure plans in the short term. After considering the interests of investors, the Company's operational funding needs, and the appropriate scale of its paid-in capital, the Board of Directors has resolved to implement a cash capital reduction to return capital to shareholders. This decision is intended to enhance return on equity, while ensuring that it will not affect future operational and investment cash flow requirements, and to improve the efficiency of shareholders' capital utilization.
  - II. Source of funds and impact on the Company's financial position, operations, and capital structure:  
The cash capital reduction will be funded by the company's internal funds. It will not affect the Company's future financial condition or normal business operations, and will have no material impact on the Company's capital structure.
  - III. Plans for future fundraising or issuance of bonus shares within the next fiscal year and their necessity:  
The company has no plans for further fundraising or issuance of bonus shares in the upcoming year.
2. The Company proposes to carry out a cash capital reduction in the amount of NT\$150,000,000, with 15,000,000 shares to be cancelled. Based on the Company's current total number of issued shares of 145,482,435 common shares, the capital reduction ratio is 10.3105230%, with approximately NT\$1.03105230 per share to be returned. Cash refunds will be rounded down to the nearest NT\$1 (fractions below NT\$1 will be disregarded). After the capital reduction, the paid-in capital will amount to NT\$1,304,824,350, divided into 130,482,435 shares, and the reduced capital will be fully returned in cash to shareholders in proportion to their shareholding; however, the post-reduction paid-in capital and the actual capital reduction ratio shall be calculated based on the total number of issued shares as of the record date for share exchange in the capital reduction.

3. Based on the Company's total number of issued common shares, approximately 103.10523 shares will be cancelled per 1,000 shares (i.e., 896.89477 shares will be issued for every 1,000 shares after the capital reduction). For fractional shares that are less than one full share after the capital reduction, shareholders may, during the period from five days prior to the suspension of share transfer registration for the capital reduction share exchange up to one day prior to such suspension, apply to the Company's stock transfer agent to consolidate such fractional shares into full shares. Any remaining fractional shares that still do not amount to one full share after consolidation shall be paid in cash based on the closing price on the last trading day prior to the record date for the capital reduction share exchange on the stock exchange, calculated proportionally and rounded down to the nearest New Taiwan dollar (fractions below NT\$1 will be disregarded), which may be used to offset centralized securities depository transfer fees or book-entry registration fees. The Chairman is authorized to negotiate with specific persons to purchase such fractional shares at the aforesaid closing price.
4. The new shares to be issued in connection with this cash capital reduction and share exchange shall be issued in uncertificated form, and shall have the same rights and obligations as the originally issued common shares.
5. Upon approval by the shareholders' meeting and effectiveness upon filing with the competent authority, it is proposed that the Chairman be authorized to determine the record date for the capital reduction and the record date for the share exchange, as well as other related matters. In the event that changes in laws and regulations, adjustments by the competent authority, or changes in the number of outstanding shares due to share repurchases, cancellation of shares, conversion of corporate bonds, issuance of new shares, or other factors affecting the number of outstanding shares result in any change to the capital reduction ratio per shareholder, the shareholders' meeting is requested to authorize the Chairman to have full discretion in handling all related matters.
6. The proposal is submitted for shareholders' discussion.

Resolution:

## **Five. Extemporary Motions**

## **Six. End of the Meeting**

## 【Appendix 1】

### Edison Opto Corporation 2025 Business Report

Over the past year, we have faced a rapidly changing international political and economic landscape. The ongoing Russia-Ukraine conflict, frequent unrest in the Middle East, the United States' reciprocal tariff policies, and the appreciation of the New Taiwan Dollar, have created a complex geopolitical environment that impacts industry operations and strategic planning. In response to these external challenges and to drive our growth, the Group continues to develop LED lighting and automotive products while expanding its strategic presence in the infrared and sensor markets. We have reduced orders for low-margin products while increasing the sales proportion of high-margin products. In 2025, the Group's consolidated revenue reached NT\$2.308 billion, representing a 10% decrease compared to the previous year due to a decline in shipments of LED lighting products. The gross margin also declined to 21% as a result of lower capacity utilization.

As the Group faces increasing operational pressure, in addition to marketing expenses such as exhibitions and business travel, as well as new product development, efforts were made to control expenses. Operating expenses for the current period decreased by 1% compared to the previous period. However, as the decline in revenue and gross profit exceeded the reduction in operating expenses, and coupled with the appreciation of the New Taiwan Dollar against the U.S. Dollar during the period, foreign exchange losses increased compared to the previous period. As a result, the Group recorded a net loss after tax for the current period.

Due to the intense competition in the LED industry, the Group continues to focus on high-end commercial lighting, automotive lighting, smart lighting, as well as infrared and sensor applications. We aim to establish a differentiated business model that distinguishes us from competitors and allows us to respond swiftly to market changes, thereby avoiding price competition in the highly competitive red ocean market and maximizing value for our shareholders. The following is a summary of the 2025 Business Report and the outline of the 2026 Business Plan:

- I. 2025 Consolidated Business Report
  - i. Results of implementation of the business plan
    - i. Regarding the consolidated operating revenue, our consolidated net operating revenue in 2025 was NT\$2,307,824 thousand, representing a decrease of NT\$250,966 thousand from NT\$2,558,790 thousand in 2024.
    - ii. Regarding the consolidated operating profit, our consolidated net operating profit in 2025 was NT\$5,091 thousand, representing a decrease of NT\$138,188 thousand from the consolidated net operating profit of NT\$143,279 thousand in 2024.
    - iii. Regarding the consolidated net profit (loss) after tax, the Group recorded a consolidated net loss after tax (including non-controlling interests) of NT\$39,140 thousand for 2025, representing a decrease of NT\$191,492 thousand compared to the consolidated net profit after tax of NT\$152,352 thousand in 2024.

ii. Implementation of budget

We have not published any financial forecast for 2025, so no disclosure of any information on such implementation is required.

iii. Analysis of financial revenue and expenditure and profitability (consolidated)

Item		2025	2024	
Financial structure	Liabilities to assets ratio (%)	27.49	23.94	
	Long-term capital to property, plant and equipment ratio (%)	210.74	217.73	
Profitability	Return on assets (%)	(0.56)	3.98	
	Return on equity (%)	(1.27)	4.96	
	As a percentage of paid-in capital (%)	Net operating profit	0.35	9.98
		Net pre-tax profit	(1.15)	12.13
	Net profit margin (%)	(1.70)	5.95	
Earnings (loss) per share (NT\$)	(0.34)	1.00		

iv. Research and development

The Group's consolidated R&D expenses in 2025 amounted to NT\$139,837 thousand, representing a decrease of NT\$6,231 thousand from 2024. This was mainly attributable to the enhancement of product development efficiency and the streamlining of new product development processes. Overall, research and development expenses accounted for more than 5% of consolidated revenue. The Group focuses on R&D in lighting, automotive, infrared, and sensor-related products, as well as improvements in packaging technologies. Its professional R&D team has extensive experience and numerous domestic and international patents covering components to finished products. The Group continues to develop products aligned with market demand and future trends, including smart lighting and intelligent control systems, long-life energy-saving street lighting products, automotive-grade LED components, modules, and finished products.

II. Summary of the 2026 Business Plan

With the continuous expansion of application areas and the entry of new competitors in the LED lighting industry, the Group has shifted its product focus from LED components toward customer-oriented module and finished product solutions, while actively expanding applications in LED plant lighting, medical lighting, smart lighting, commercial lighting, and automotive lighting. According to a TrendForce report, the United States initiated reciprocal tariff policies in April 2025, leading to heightened uncertainty in the global economic environment and increasing market caution. End customers have adopted conservative inventory management strategies. The new installation market has remained sluggish, growth in the replacement market has slowed, and the overall market size has continued to contract,

resulting in unsatisfactory revenue performance for enterprises. The Group continues to expand its presence in the infrared and sensor markets as well as the automotive LED lighting sector, improve capacity utilization, and secure orders from non-U.S. markets.

### III. Future Development Strategies

Looking ahead to 2026, the global manufacturing industry is expected to continue exhibiting a “K-shaped” divergence. Demand for advanced semiconductor processes driven by AI, packaging, and data center servers remains strong and supply-constrained. In contrast, traditional industries continue to face weak end-market demand recovery, with limited improvement in capacity utilization, reflecting a landscape characterized by strong performance in high-tech sectors and relative weakness in traditional industries.

However, recent interest rate cuts by major central banks are expected to support demand recovery. Coupled with ongoing expansion in global trade, institutions such as the Taiwan Institute of Economic Research project that the global economy is likely to achieve steady growth in 2026. At the current stage, the Group will continue to prioritize operational flexibility, expand investment in Taiwan, and pursue product transformation along with process improvements and efficiency enhancements. By strengthening its R&D capabilities and core technologies, the Group aims to move toward becoming an international professional optoelectronic manufacturing service provider.

### IV. Effects of external competition, legal environment and overall business environment

Due to intense market competition, the low-price segment has significantly eroded profit margins, and imbalances between supply and demand may lead to overcapacity and declining profitability. In response, the Group continues to prudently evaluate its investments, launch new products, reduce production costs, enhance product quality, shorten customer lead times, and develop emerging application areas such as smart solutions, with the aim of achieving sustainable business growth.

In addition, amid rising global environmental awareness and evolving regulatory requirements, the Group is committed to further improving efficiency and promoting resource recycling and reuse. It also closely monitors changes in domestic and international policies and regulations, and implements timely measures to minimize the adverse impacts arising from external competition and regulatory challenges.

We sincerely appreciate of the support from all shareholders during the past year. Despite intense market competition and various challenges, our management team will focus on R&D and maximizing shareholder value, and will remain committed to enhancing corporate governance and advancing our mission of social responsibility.

Chairperson: Jason Wu

Managerial Officer: Jason Wu

Accounting Officer: Xi-Quan Hu

## **【Appendix 2】**

### **Edison Opto Corporation Audit Committee's Review Report**

The Board of Directors has prepared the 2025 Business Report, financial statements and earnings distribution proposal, where the financial statements have been audited by CPAs Peng, Shih-Hsuan and Wu, Ko-Chang of Deloitte Taiwan with the Auditor's Report issued. The above report, statements and proposal have been reviewed by the Audit Committee and found to be in conformity. We hereby present the above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your scrutiny.

To The 2026 Regular Shareholders' Meeting of Edison Opto Corporation

Audit Committee  
Convener: Wang Wen-Chao

February 25, 2026

**【Appendix 3】**

**Detailed Information on Directors' Remuneration for the Year 2025**

Unit: TWD 1,000; thousand shares

Position	Name	Remuneration for directors				The total amount of A, B, C and D as a percentage of the net profit after tax		Remuneration for part-time employees				The total amount of A, B, C, D, E, F and G as a percentage of the net profit after tax		Any remuneration from reinvestment businesses other than subsidiaries received?	
		Remuneration (A)	Retirement pension (B)	Remuneration for directors (C)	Expenses on business operation (D)	All companies in the financial report	The Company %	Salary, bonus and special expenses, etc. (E)	Retirement pension (F)	Remuneration for employees (G)		The Company	All companies in the financial statement		
Chairperson	Jason Wu	0	0	0	0	0	0.00	7,500	108	0	0	7,608 (16.11)	15,959 (33.78)	None	
Former Corporate Director (Note 1)	YOUNGTEK ELECTRONICS CORP.	0	0	0	0	0	0.00	0	0	0	0	0	0	None	
	YOUNGTEK ELEC. CORP Rep.: Wunf June	100	0	0	12	112	(0.24)	0	0	0	0	112 (0.24)	112 (0.24)	None	
Corporate Director	Weixin Investment Ltd.	0	0	0	0	0	0.00	0	0	0	0	0	0	None	
	Weixin Investment Ltd. Rep: Wang Po-Chung (Note 1)	100	0	0	12	112	(0.24)	0	0	0	0	112 (0.24)	112 (0.24)	None	
Director	Weixin Investment Ltd. Rep: Wang Hsiao-Chun	0	0	0	0	0	0.00	857	49	0	0	906 (1.92)	906 (1.92)	None	
	Cheng Wen-Ruei	0	0	0	48	48	(0.10)	317	20	0	0	385 (0.82)	4,836 (10.24)	None	
Former Director	Wu Nan-Yang (Note 1)	100	0	0	12	112	(0.24)	0	0	0	0	112 (0.24)	112 (0.24)	None	
	Wang Wen-Chao	370	0	0	42	412	(0.87)	0	0	0	0	412 (0.87)	412 (0.87)	None	
Independent Director	Hung Tung-Hsiung	370	0	0	48	418	(0.88)	0	0	0	0	418 (0.88)	418 (0.88)	None	
	Liu Yin-Fei	370	0	0	48	418	(0.88)	0	0	0	0	418 (0.88)	418 (0.88)	None	
Independent Director	Chou Tseng-Nan	370	0	0	48	418	(0.88)	0	0	0	0	418 (0.88)	418 (0.88)	None	
		370	0	0	48	418	(0.88)	0	0	0	0	418 (0.88)	418 (0.88)	None	

Note 1: Following the re-election of directors at the shareholders' meeting on May 28, 2025, the corporate director Youngtek Electronics Corp. and director Wu Nan-Yang resigned from their positions; the corporate director Weixin Investment Ltd re-designated its representative to Wang Hsiao-Chun.  
 Note: Except as disclosed above, the remuneration received by the directors for services to companies included in the financial statements in the last fiscal year (e.g., acting as non-employee consultants): None

## 【Appendix 4】

### Edison Opto Corporation

#### Comparison of Amendments to the “Sustainable Development Best Practice Principles”

Article order	Amended Provisions	Provisions before amendment	Explanation of amendment
Article 9	For the purpose of managing sustainable development, the Company creates a governance structure for the promotion of sustainable development, and <u>establishes a Sustainable Development Committee. Under the committee</u> , a sustainable development working group has been set up as a dedicated unit responsible for proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.	For the purpose of managing sustainable development, the Company creates a governance structure for the promotion of sustainable development, and establishes an exclusively dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.	Amended to reflect actual circumstances .
Article 15	The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment, <u>biodiversity</u> and human beings from their business operations : <ol style="list-style-type: none"> <li>1. Reduce resource and energy consumption of their products and services</li> <li>2. Reduce emissions of pollutants, toxins, and waste, and dispose of waste properly.</li> <li>3. Improve recyclability and reusability of raw materials or products.</li> <li>4. Maximize the sustainability of renewable resources.</li> <li>5. Enhance the durability of products.</li> <li>6. Improve efficiency of products and services.</li> <li>7. Enhance the conservation of marine and terrestrial biodiversity and ecosystems, as well as the sustainable use of resources and fair and equitable benefit sharing.</li> </ol>	The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from their business operations : <ol style="list-style-type: none"> <li>1. Reduce resource and energy consumption of their products and services</li> <li>2. Reduce emissions of pollutants, toxins, and waste, and dispose of waste properly.</li> <li>3. Improve recyclability and reusability of raw materials or products.</li> <li>4. Maximize the sustainability of renewable resources.</li> <li>5. Enhance the durability of products.</li> <li>6. Improve efficiency of products and services.</li> </ol>	Amended in accordance with applicable laws and regulations
Article 21	The Company creates an environment conducive to the development of its employees' careers and establishes effective training programs to foster career skills. <u>It is advisable to establish industry-academia collaboration programs to cultivate future industry talent.</u> The Company appropriately reflects the business performance or achievements in the employee remuneration policy, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.	The Company creates an environment conducive to the development of its employees' careers and establishes effective training programs to foster career skills. The Company appropriately reflects the business performance or achievements in the employee remuneration policy, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.	Amended in accordance with applicable laws and regulations

## 【Appendix 5】

# Deloitte.

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### INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders  
Edison Opto Corporation

#### Opinion

We have audited the accompanying parent company only financial statements of Edison Opto Corporation (the “Company”), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the “parent company only financial statements”).

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

#### Basis for Opinion

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

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter of the Company's parent company only financial statements for the year ended December 31, 2025 is described as follows:

#### Revenue Recognition

The Company's main revenue streams come from the sale of sensor components, LED lighting products, and automotive LED solutions.

In our professional judgment, the sales revenue generated by the Company within certain designated regions is both material in magnitude and characterized by profit margins exceeding those of other regions; accordingly, the authenticity of revenue recognition for these transactions has been identified as a key audit matter in the consolidated financial statements for the year ended December 31, 2025.

The audit procedures that we performed in response to the abovementioned key audit matter included understanding and testing the design and operating effectiveness of key internal controls related to sales revenue; additionally, we conducted sampling procedures and examined pertinent documentation - such as customer orders or contracts, shipping records, and evidence of receipt of payment - to substantiate that the recorded sales transactions had indeed occurred.

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

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

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

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

#### **Other Matter**

The financial statements of the Company for the year ended December 31, 2024 were audited by other independent accountants, by whom an audit report, along with an unqualified opinion, was issued on February 26, 2025.

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

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

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

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the parent company only financial information of 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 the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Shih-Hsuan Peng and Ke-Chang Wu.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

February 25, 2026

#### Notice to Readers

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

*For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' review report and consolidated financial statements shall prevail.*

# EDISON OPTO CORPORATION

## PARENT COMPANY ONLY BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 496,070	15	\$ 376,756	11
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	4,307	-	6,255	-
Financial assets at amortized cost - current (Notes 4 and 8)	92,500	3	37,500	1
Contract assets - current (Notes 4 and 18)	10,587	1	2,821	-
Notes receivable (Notes 4 and 9)	2,883	-	7,832	-
Trade receivables (Notes 4 and 9)	127,815	4	151,691	4
Trade receivables from related parties (Notes 4, 9 and 26)	10,205	-	9,584	-
Other receivables (Notes 4 and 9)	285	-	287	-
Other receivables from related parties (Notes 4, 9 and 26)	6,964	-	12,952	1
Inventories (Notes 4 and 10)	40,693	1	41,471	1
Prepayments	5,251	-	4,915	-
Current tax assets (Notes 4 and 20)	1,164	-	1,246	-
Other current assets	30	-	32	-
Total current assets	<u>798,754</u>	<u>24</u>	<u>653,342</u>	<u>18</u>
<b>NON-CURRENT ASSETS</b>				
Investments accounted for using the equity method (Notes 4 and 11)	1,519,174	47	1,886,426	53
Property, plant and equipment (Notes 4, 12, 26 and 27)	909,263	28	935,530	26
Right-of-use assets (Notes 4 and 13)	6,131	-	3,997	-
Intangible assets	907	-	125	-
Deferred tax assets (Notes 4 and 20)	32,987	1	52,853	2
Prepayments for equipment	1,342	-	1,961	-
Other non-current assets (Note 27)	7,804	-	47,291	1
Total non-current assets	<u>2,477,608</u>	<u>76</u>	<u>2,928,183</u>	<u>82</u>
<b>TOTAL</b>	<u>\$ 3,276,362</u>	<u>100</u>	<u>\$ 3,581,525</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Contract liabilities - current (Notes 4 and 18)	\$ 14,481	-	\$ 10,522	-
Notes payable	750	-	375	-
Trade payables	23,043	1	33,818	1
Trade payables to related parties (Note 26)	66,709	2	161,555	5
Other payables (Note 15)	52,223	2	62,363	2
Other payables to related parties (Note 26)	-	-	33	-
Lease liabilities - current (Notes 4 and 13)	3,606	-	3,411	-
Other current liabilities	12,722	-	10,107	-
Total current liabilities	<u>173,534</u>	<u>5</u>	<u>282,184</u>	<u>8</u>
<b>NON-CURRENT LIABILITIES</b>				
Bonds payable (Notes 4 and 14)	284,153	9	276,220	8
Deferred tax liabilities (Notes 4 and 20)	529	-	1,790	-
Lease liabilities - non-current (Notes 4 and 13)	2,980	-	899	-
Other non-current liabilities (Note 16)	12,006	-	12,408	-
Total non-current liabilities	<u>299,668</u>	<u>9</u>	<u>291,317</u>	<u>8</u>
Total liabilities	<u>473,202</u>	<u>14</u>	<u>573,501</u>	<u>16</u>
<b>EQUITY (Note 17)</b>				
Ordinary shares	<u>1,454,824</u>	<u>44</u>	<u>1,436,094</u>	<u>40</u>
Capital surplus	<u>1,558,032</u>	<u>48</u>	<u>1,527,876</u>	<u>43</u>
Retained earnings				
Legal reserve	24,822	1	10,594	-
Special reserve	28,621	1	26,392	1
(Accumulated deficit) unappropriated earnings	<u>(23,018)</u>	<u>(1)</u>	<u>144,506</u>	<u>4</u>
Total retained earnings	<u>30,425</u>	<u>1</u>	<u>181,492</u>	<u>5</u>
Other equity				
Exchange differences on translating foreign operations	(141,682)	(4)	(101,880)	(3)
Unrealized loss on financial assets measured at fair value through other comprehensive income	(1,818)	-	(1,394)	-
Unearned compensation	<u>(23,148)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Total other equity	<u>(166,648)</u>	<u>(5)</u>	<u>(103,274)</u>	<u>(3)</u>
Treasury share	<u>(73,473)</u>	<u>(2)</u>	<u>(34,164)</u>	<u>(1)</u>
Total equity	<u>2,803,160</u>	<u>86</u>	<u>3,008,024</u>	<u>84</u>
<b>TOTAL</b>	<u>\$ 3,276,362</u>	<u>100</u>	<u>\$ 3,581,525</u>	<u>100</u>

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

# EDISON OPTO CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUES (Notes 4, 18 and 26)	\$ 949,555	100	\$ 1,137,174	100
OPERATING COSTS (Notes 10 and 26)	<u>754,021</u>	<u>79</u>	<u>856,596</u>	<u>75</u>
GROSS PROFIT	<u>195,534</u>	<u>21</u>	<u>280,578</u>	<u>25</u>
UNREALIZED (LOSS) PROFIT FROM SALES	<u>(2,082)</u>	<u>-</u>	<u>90</u>	<u>-</u>
GROSS PROFIT	<u>197,616</u>	<u>21</u>	<u>280,488</u>	<u>25</u>
OPERATING EXPENSES (Note 19)				
Selling and marketing expenses	70,560	8	81,409	7
General and administrative expenses	110,711	12	94,711	9
Research and development expenses	40,879	4	36,208	3
Expected credit loss (Note 9)	<u>2,318</u>	<u>-</u>	<u>74</u>	<u>-</u>
Total operating expenses	<u>224,468</u>	<u>24</u>	<u>212,402</u>	<u>19</u>
(LOSS) PROFIT FROM OPERATIONS	<u>(26,852)</u>	<u>(3)</u>	<u>68,086</u>	<u>6</u>
NON-OPERATING INCOME AND EXPENSES (Notes 19 and 26)				
Interest income	3,827	-	3,622	-
Other income	44,519	5	19,390	2
Other gains and losses	(5,088)	(1)	3,995	-
Finance costs	(12,403)	(1)	(6,038)	-
Share of profit or loss of associates	<u>(32,635)</u>	<u>(3)</u>	<u>56,036</u>	<u>5</u>
Total non-operating income and expenses	<u>(1,780)</u>	<u>-</u>	<u>77,005</u>	<u>7</u>
(LOSS) PROFIT BEFORE INCOME TAX	(28,632)	(3)	145,091	13
INCOME TAX EXPENSE (Note 20)	<u>18,605</u>	<u>2</u>	<u>3,186</u>	<u>1</u>
NET (LOSS) PROFIT FOR THE PERIOD	<u>(47,237)</u>	<u>(5)</u>	<u>141,905</u>	<u>12</u>

(Continued)

# EDISON OPTO CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	\$ 1,170	-	\$ 372	-
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	(424)	-	(418)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating foreign operations	<u>(39,802)</u>	<u>(4)</u>	<u>78,573</u>	<u>7</u>
Other comprehensive (loss) income for the period	<u>(39,056)</u>	<u>(4)</u>	<u>78,527</u>	<u>7</u>
TOTAL COMPREHENSIVE (LOSS) INCOME	<u>\$ (86,293)</u>	<u>(9)</u>	<u>\$ 220,432</u>	<u>19</u>
(LOSS) EARNINGS PER SHARE (Note 21)				
Basic	<u>\$ (0.34)</u>		<u>\$ 1.00</u>	
Diluted	<u>\$ (0.34)</u>		<u>\$ 0.99</u>	

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

## EDISON OPTO CORPORATION

### PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	Retained Earnings		Unappropriated Earnings (Accumulated Deficit)		Other Equity				Total Equity
	Ordinary Shares	Capital Surplus	Legal Reserve	Special Reserve	Unrealized Valuation Loss on Financial Assets at Fair Value Through Other Comprehensive Income	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unearned Compensation	Treasury Shares	
BALANCE ON JANUARY 1, 2024	\$ 1,436,094	\$ 1,562,759	\$ 5,835	\$ -	\$ 47,591	\$ (180,453)	\$ -	\$ (34,164)	\$ 2,836,686
Appropriation of 2023 earnings (Note 17)	-	-	4,759	-	(4,759)	-	-	-	-
Legal reserve	-	-	-	-	(26,392)	-	-	-	-
Special reserve	-	-	-	26,392	(14,211)	-	-	-	-
Cash dividends	-	-	-	-	-	-	-	-	(14,211)
Other changes in capital surplus	-	22,414	-	-	-	-	-	-	22,414
Equity component of convertible bonds issued by the Company	-	(56,844)	-	-	-	-	-	-	(56,844)
Cash dividends from capital surplus (Note 17)	-	263	-	-	-	-	-	-	263
Adjustment to capital surplus resulting from dividends distributed to subsidiaries	-	(716)	-	-	-	-	-	-	(716)
Changes in percentage of ownership interests in subsidiaries	-	-	-	-	-	-	-	-	-
Net profit for the year ended December 31, 2024	-	-	-	-	141,905	-	-	-	141,905
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	372	78,573	-	-	78,573
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	-	142,277	78,573	-	-	220,432
BALANCE ON DECEMBER 31, 2024	1,436,094	1,527,876	10,594	26,392	144,506	(101,880)	-	(34,164)	3,008,024
Appropriation of 2024 earnings (Note 17)	-	-	14,228	-	(14,228)	-	-	-	-
Legal reserve	-	-	-	-	(2,229)	-	-	-	-
Special reserve	-	-	-	2,229	(105,000)	-	-	-	(105,000)
Cash dividends	-	-	-	-	-	-	-	-	-
Net loss for the year ended December 31, 2025	-	-	-	-	(47,237)	-	-	-	(47,237)
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	1,170	(39,802)	-	-	(39,056)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	(46,067)	(39,802)	-	-	(86,293)
Buy-back of ordinary shares	-	-	-	-	-	-	-	(39,309)	(39,309)
Changes in ownership interests in subsidiaries	-	3,840	-	-	-	-	-	-	3,840
Share-based payment transactions	20,000	28,100	-	-	-	-	(26,202)	-	21,898
Cancellation of restricted stock	(1,270)	(1,784)	-	-	-	-	3,054	-	-
BALANCE ON DECEMBER 31, 2025	1,454,824	1,558,032	24,822	28,621	(23,018)	(141,682)	(23,148)	(73,473)	2,803,160

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

# EDISON OPTO CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss) profit before income tax	\$ (28,632)	\$ 145,091
Adjustments for:		
Depreciation expense	26,021	28,858
Amortization expense	141	46
Expected credit loss recognized on trade receivables	2,318	74
Net (gain) loss on financial assets at fair value through profit or loss	(902)	333
Interest expense	12,403	6,038
Interest income	(3,827)	(3,622)
Share-based payment transactions	21,898	-
Share of profit of subsidiaries and associates	32,635	(56,036)
Gain on disposal of property, plant and equipment	(709)	(482)
Gain on lease modification	-	(115)
Unrealized gain on transactions with subsidiaries, associates and joint ventures	5,031	3,049
Realized gain on the subsidiary, affiliated company and joint ventures	(7,113)	(2,959)
Net changes in operating assets and liabilities		
Contract assets	(7,766)	(2,821)
Notes receivables	4,949	40,584
Trade receivables	21,558	-
Trade receivables from related parties	(621)	(2,118)
Other receivables	2	(5,828)
Other receivables from related parties	5,988	-
Inventories	778	16,275
Prepayments	(336)	6,163
Other current assets	2	(9)
Contract liabilities	3,959	(4,994)
Notes payables	375	555
Trade payables	(10,775)	-
Trade payables to related parties	(94,846)	66,167
Other payables	(10,012)	12,761
Other payables to related parties	(33)	33
Other current liabilities	2,616	74
Net defined benefit liabilities	<u>766</u>	<u>708</u>
Cash generated from operating activities	(24,132)	247,825
Interest received	3,827	3,622
Interest paid	(4,470)	(5,545)
Income tax paid	<u>82</u>	<u>(240)</u>
Net cash (used in) generated from operating activities	<u>(24,693)</u>	<u>245,662</u>

(Continued)

# EDISON OPTO CORPORATION

## PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	\$ (55,000)	\$ (37,500)
Acquisition of investments accounted for using the equity method	-	(91,875)
Proceeds from capital reduction of investments accounted for using equity method	183,450	15,200
Purchase of financial assets at fair value through profit or loss	(3,240)	(120)
Proceeds from disposal of financial assets at fair value through profit or loss	6,090	-
Payments for property, plant and equipment	(52,059)	(10,098)
Proceeds from disposal of property, plant and equipment	200,057	239
Increase in refundable deposits	(2,335)	(1,034)
Purchase of intangible assets	(923)	(100)
Increase in deposits with restrictions	(45)	(43)
Increase in other non-current assets	-	(41,867)
Increase in prepayments for equipment	(1,341)	(3,592)
Dividends received from subsidiary company	<u>18,375</u>	<u>9,949</u>
Net cash generated from (used in) investing activities	<u>293,029</u>	<u>(160,841)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	478,460	310,000
Repayments of short-term borrowings	(478,460)	(491,185)
Corporate bonds	-	297,983
Repayments of long-term borrowings	-	(134,300)
Increase in guarantee deposits received	3	7
Repayment of the principal portion of lease liabilities	(4,716)	(3,865)
Cash dividends	(105,000)	(71,055)
Payments for buy-back of ordinary shares	<u>(39,309)</u>	<u>-</u>
Net cash used in financing activities	<u>(149,022)</u>	<u>(92,415)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>-</u>	<u>480</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	119,314	(7,114)
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u>376,756</u>	<u>383,870</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u>\$ 496,070</u>	<u>\$ 376,756</u>

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

(Concluded)

## DECLARATION OF CONSOLIDATION OF FINANCIAL STATEMENTS OF AFFILIATES

The companies required to be included in the consolidated financial statements of affiliates in accordance with the “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” for the year ended December 31, 2025 are all the same as the companies required to be included in the consolidated financial statements of parent and subsidiary companies as provided in International Financial Reporting Standards No. 10, “Consolidated Financial Statements”. Relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. Hence, we did not prepare a separate set of consolidated financial statements of affiliates.

Very truly yours,

EDISON OPTO CORPORATION

By

A handwritten signature in black ink that reads "Jason Wu". The signature is written in a cursive, flowing style.

---

Jason Wu  
Chairman

February 25, 2026

## INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders  
Edison Opto Corporation

### Introduction

We have audited the accompanying consolidated financial statements of Edison Opto Corporation and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2025, and the consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the 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 Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. Accordingly, these matters were addressed in our audit of the consolidated financial statements and in forming our opinion thereon. Therefore, we do not provide a separate opinion on these matters.

The key audit matter of the Group's consolidated financial statements for the year ended December 31, 2025 is described as follows:

#### The Occurrence of Operating Revenue

The Group primarily derive their revenue from the sale of sensor components, LED lighting products, and automotive LED solutions.

In our professional judgment, the sales revenue generated by the Group within certain designated regions is both material in magnitude and characterized by profit margins exceeding those of other regions; accordingly, the authenticity of revenue recognition for these transactions has been identified as a key audit matter in the consolidated financial statements for the year ended December 31, 2025.

In response to the aforementioned key audit matter, we performed audit procedures that included obtaining an understanding of, and testing, the design and operating effectiveness of key internal controls related to sales revenue; additionally, we conducted sampling procedures and examined pertinent documentation - such as customer orders or contracts, shipping records, and evidence of receipt of payment - to substantiate that the recorded sales transactions had indeed occurred.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the 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 Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

#### **Other Matter**

The consolidated financial statements of the Group for the fiscal year 2024 were audited by other independent auditors, who issued an unqualified audit report on February 26, 2025.

The Group has duly prepared its standalone financial statements for the fiscal year 2025, for which an unqualified audit report has been issued by the undersigned auditor, and these are presented herein for reference.

## **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 maintain professional skepticism throughout the audit. We also:

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' audit report are Shih-Hsuan Peng and Ke-Chang Wu.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

February 25, 2026

#### Notice to Readers

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

*For the convenience of readers, the independent auditors' audit report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' audit report and consolidated financial statements shall prevail.*

# EDISON OPTO CORPORATION AND SUBSIDIARIES

## CONSOLIDATED BALANCE SHEETS DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

ASSETS	2025		2024	
	Amount	%	Amount	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents (Notes 4 and 6)	\$ 1,018,734	25	\$ 1,140,781	27
Financial assets at fair value through profit or loss - current (Notes 4 and 7)	23,157	-	6,255	-
Financial assets at amortized cost - current (Notes 4 and 9)	194,808	5	72,822	2
Contract assets - current (Notes 4 and 20)	10,587	-	2,821	-
Notes receivable (Notes 4 and 10)	73,060	2	72,733	2
Trade receivables (Notes 4, 10 and 28)	599,279	15	710,983	17
Other receivables (Notes 10 and 28)	2,100	-	8,540	-
Inventories (Notes 4 and 11)	297,512	7	299,175	7
Prepayments	55,066	1	51,202	1
Other current assets	<u>32,138</u>	<u>1</u>	<u>11,042</u>	<u>1</u>
Total current assets	<u>2,306,441</u>	<u>56</u>	<u>2,376,354</u>	<u>57</u>
<b>NON-CURRENT ASSETS</b>				
Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	634	-	1,059	-
Property, plant and equipment (Notes 4, 13 and 29)	1,649,608	40	1,611,539	38
Right-of-use assets (Notes 4 and 14)	67,269	2	49,829	1
Intangible assets	2,109	-	1,163	-
Deferred tax assets (Notes 4 and 22)	32,987	1	52,853	1
Prepayments for equipment	22,453	1	29,757	1
Other non-current assets (Note 29)	<u>21,909</u>	<u>-</u>	<u>62,797</u>	<u>2</u>
Total non-current assets	<u>1,796,969</u>	<u>44</u>	<u>1,808,997</u>	<u>43</u>
<b>TOTAL</b>	<u>\$ 4,103,410</u>	<u>100</u>	<u>\$ 4,185,351</u>	<u>100</u>
<b>LIABILITIES AND EQUITY</b>				
<b>CURRENT LIABILITIES</b>				
Contract liabilities - current (Notes 4 and 20)	\$ 16,891	-	\$ 11,491	-
Notes payable	750	-	375	-
Trade payables	392,886	10	437,776	10
Other payables (Note 17)	153,889	4	162,296	4
Current tax liabilities (Notes 4 and 22)	13,306	-	24,243	1
Lease liabilities - current (Notes 4 and 14)	14,654	-	16,636	-
Current portion of long-term borrowings (Notes 15, 28 and 29)	8,050	-	-	-
Other current liabilities (Note 17)	<u>26,543</u>	<u>1</u>	<u>24,624</u>	<u>1</u>
Total current liabilities	<u>626,969</u>	<u>15</u>	<u>677,441</u>	<u>16</u>
<b>NON-CURRENT LIABILITIES</b>				
Bonds payable (Note 16)	284,153	7	276,220	7
Long-term borrowings (Notes 15, 28 and 29)	150,938	3	-	-
Deferred tax liabilities (Notes 4 and 22)	529	-	1,790	-
Lease liabilities - non-current (Notes 4 and 14)	28,046	1	7,391	-
Other non-current liabilities (Notes 17 and 18)	<u>37,197</u>	<u>1</u>	<u>38,957</u>	<u>1</u>
Total non-current liabilities	<u>500,863</u>	<u>12</u>	<u>324,358</u>	<u>8</u>
Total liabilities	<u>1,127,832</u>	<u>27</u>	<u>1,001,799</u>	<u>24</u>
<b>EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY (Note 19)</b>				
Ordinary shares	<u>1,454,824</u>	<u>36</u>	<u>1,436,094</u>	<u>34</u>
Capital surplus	<u>1,558,032</u>	<u>38</u>	<u>1,527,876</u>	<u>37</u>
Retained earnings				
Legal reserve	24,822	1	10,594	-
Special reserve	28,621	1	26,392	1
Unappropriated earnings (accumulated deficit)	<u>(23,018)</u>	<u>(1)</u>	<u>144,506</u>	<u>3</u>
Total retained earnings	<u>30,425</u>	<u>1</u>	<u>181,492</u>	<u>4</u>
Other equity				
Exchange differences on translating foreign operations	(141,682)	(3)	(101,880)	(2)
Unrealized loss on financial assets measured at fair value through other comprehensive income	(1,818)	-	(1,394)	-
Unearned compensation	<u>(23,148)</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Total other equity	<u>(166,648)</u>	<u>(4)</u>	<u>(103,274)</u>	<u>(2)</u>
Treasury share	<u>(73,473)</u>	<u>(2)</u>	<u>(34,164)</u>	<u>(1)</u>
Total equity attributable to owners of the Company	2,803,160	69	3,008,024	72
<b>NON-CONTROLLING INTERESTS</b>	<u>172,418</u>	<u>4</u>	<u>175,528</u>	<u>4</u>
Total equity	<u>2,975,578</u>	<u>73</u>	<u>3,183,552</u>	<u>76</u>
<b>TOTAL</b>	<u>\$ 4,103,410</u>	<u>100</u>	<u>\$ 4,185,351</u>	<u>100</u>

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

## EDISON OPTO CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except (Loss) Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
OPERATING REVENUES (Notes 4, 20 and 28)	\$ 2,307,824	100	\$ 2,558,790	100
OPERATING COSTS (Note 11)	<u>1,817,865</u>	<u>79</u>	<u>1,926,389</u>	<u>75</u>
GROSS PROFIT	<u>489,959</u>	<u>21</u>	<u>632,401</u>	<u>25</u>
OPERATING EXPENSES (Note 21)				
Selling and marketing expenses	136,574	6	151,033	6
General and administrative expenses	211,221	9	192,028	7
Research and development expenses	139,837	6	146,068	6
Expected credit gain (Note 10)	<u>(2,764)</u>	<u>-</u>	<u>(7)</u>	<u>-</u>
Total operating expenses	<u>484,868</u>	<u>21</u>	<u>489,122</u>	<u>19</u>
PROFIT FROM OPERATIONS	<u>5,091</u>	<u>-</u>	<u>143,279</u>	<u>6</u>
NON-OPERATING INCOME AND EXPENSES (Notes 21 and 28)				
Interest income	13,361	-	14,455	-
Other income	15,048	1	7,956	-
Other gains and losses	(30,413)	(1)	18,757	1
Finance costs	<u>(19,883)</u>	<u>(1)</u>	<u>(10,185)</u>	<u>-</u>
Total non-operating income and expenses	<u>(21,887)</u>	<u>(1)</u>	<u>30,983</u>	<u>1</u>
(LOSS) PROFIT BEFORE INCOME TAX	(16,796)	(1)	174,262	7
INCOME TAX EXPENSE (Note 22)	<u>22,344</u>	<u>1</u>	<u>21,910</u>	<u>1</u>
NET (LOSS) PROFIT FOR THE YEAR	<u>(39,140)</u>	<u>(2)</u>	<u>152,352</u>	<u>6</u>
OTHER COMPREHENSIVE INCOME (LOSS)				
Items that will not be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit plans	1,170	-	372	-
Unrealized loss on investments in equity instruments at fair value through other comprehensive income	(424)	-	(418)	-

(Continued)

## EDISON OPTO CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars, Except (Loss) Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translating foreign operations	\$ (42,544)	(2)	\$ 82,188	3
Other comprehensive (loss) income for the year	(41,798)	(2)	82,142	3
<b>TOTAL COMPREHENSIVE (LOSS) INCOME</b>	<b>\$ (80,938)</b>	<b>(4)</b>	<b>\$ 234,494</b>	<b>9</b>
<b>NET (LOSS) PROFIT ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ (47,237)	(2)	\$ 141,905	6
Non-controlling interests	8,097	-	10,447	-
	<b>\$ (39,140)</b>	<b>(2)</b>	<b>\$ 152,352</b>	<b>6</b>
<b>TOTAL COMPREHENSIVE (LOSS) INCOME ATTRIBUTABLE TO:</b>				
Owners of the Company	\$ (86,293)	(4)	\$ 220,432	9
Non-controlling interests	5,355	-	14,062	-
	<b>\$ (80,938)</b>	<b>(4)</b>	<b>\$ 234,494</b>	<b>9</b>
<b>(LOSS) EARNINGS PER SHARE (Note 23)</b>				
Basic	\$ (0.34)		\$ 1.00	
Diluted	\$ (0.34)		\$ 0.99	

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

(Concluded)

**EDISON OPTO CORPORATION AND SUBSIDIARIES**

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024  
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company										Total Equity
	Retained Earnings			Other Equity			Treasury Shares	Total	Non-controlling Interests		
	Ordinary Shares	Capital Surplus	Special Reserve	Unappropriated Earnings (Accumulated Deficit)	Exchange Differences on Translating the Financial Statements of Foreign Operations	Unrealized Valuation Loss on Financial Assets at Fair Value Through Other Comprehensive Income					
BALANCE ON JANUARY 1, 2024	\$ 1,436,094	\$ 1,562,759	\$ 5,835	\$ 47,591	\$ (180,453)	\$ (976)	\$ -	\$ (34,164)	\$ 2,836,686	\$ 127,625	\$ 2,964,311
Appropriation of 2023 earnings (Note 19)	-	-	4,759	(4,759)	-	-	-	-	-	-	-
Legal reserve	-	-	-	(26,392)	-	-	-	-	-	-	-
Special reserve	-	-	26,392	(14,211)	-	-	-	-	(14,211)	-	(14,211)
Cash dividends	-	-	-	-	-	-	-	-	-	-	-
Other changes in capital surplus	-	22,414	-	-	-	-	-	-	22,414	-	22,414
Equity component of convertible bonds issued by the Company	-	(56,844)	-	-	-	-	-	-	(56,844)	-	(56,844)
Cash dividends from capital surplus (Note 19)	-	-	-	-	-	-	-	-	-	-	-
Adjustment to capital surplus resulting from dividends distributed to subsidiaries	-	263	-	-	-	-	-	-	263	-	263
Changes in percentage of ownership interests in subsidiaries	-	(716)	-	-	-	-	-	-	(716)	716	-
Increase in non-controlling interest	-	-	-	-	-	-	-	-	-	33,125	33,125
Net profit for the year ended December 31, 2024	-	-	-	141,905	-	-	-	-	141,905	10,447	152,352
Other comprehensive income (loss) for the year ended December 31, 2024	-	-	-	372	78,573	-	(418)	-	78,527	3,615	82,142
Total comprehensive income (loss) for the year ended December 31, 2024	-	-	-	142,277	78,573	-	(418)	-	220,432	14,062	234,494
BALANCE ON DECEMBER 31, 2024	1,436,094	1,527,876	10,594	144,506	(101,880)	(1,394)	-	(34,164)	3,008,024	175,528	3,183,552
Appropriation of 2024 earnings (Note 19)	-	-	14,228	(14,228)	-	-	-	-	-	-	-
Legal reserve	-	-	-	(2,229)	-	-	-	-	-	-	-
Special reserve	-	-	2,229	(105,000)	-	-	-	-	(105,000)	-	(105,000)
Cash dividends	-	-	-	(47,237)	-	-	-	-	(47,237)	8,097	(39,140)
Net (loss) profit for the year ended December 31, 2025	-	-	-	1,170	(39,802)	-	(424)	-	(39,056)	(2,742)	(41,798)
Other comprehensive income (loss) for the year ended December 31, 2025	-	-	-	(46,067)	(39,802)	-	(424)	-	(86,293)	5,355	(80,938)
Total comprehensive income (loss) for the year ended December 31, 2025	-	-	-	-	-	-	-	-	-	(4,025)	(4,025)
Cash dividends to subsidiary shareholders	-	-	-	-	-	-	-	(39,309)	(39,309)	-	(39,309)
Buy-back of ordinary shares	-	-	-	-	-	-	-	-	-	-	-
Changes in ownership interests in subsidiaries	-	3,840	-	-	-	-	-	-	3,840	(3,840)	-
Share-based payment transactions	20,000	28,100	-	-	-	-	-	-	26,202	-	21,898
Write-off of restricted stock awards	(1,270)	(1,784)	-	-	-	-	-	-	3,054	-	-
BALANCE ON DECEMBER 31, 2025	\$ 1,454,824	\$ 1,558,032	\$ 24,822	\$ (23,018)	\$ (141,682)	\$ (1,818)	\$ -	\$ (73,473)	\$ 2,803,160	\$ 172,418	\$ 2,975,578

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

# EDISON OPTO CORPORATION AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss) profit before income tax	\$ (16,796)	\$ 174,262
Adjustments for:		
Depreciation expense	115,892	122,122
Amortization expense	784	1,419
Expected credit gain recognized on trade receivables	(2,764)	(7)
Net (gain) loss on financial assets at fair value through profit or loss	(1,152)	242
Interest expense	19,883	10,185
Interest income	(13,361)	(14,455)
Loss on disposal of property, plant and equipment	16,189	750
Loss on disposal of intangible assets	-	65
Share-based payment transactions	21,898	-
Loss on lease modification	-	2,369
Net changes in operating assets and liabilities		
Contract assets	(7,766)	(2,821)
Notes receivables	(327)	(213,416)
Trade receivables	114,469	-
Trade receivables from related parties	-	13,218
Other receivables	6,440	(4,119)
Inventories	1,663	29,216
Prepayments	(3,704)	9,575
Other current assets	4,528	(5,742)
Other non-current assets	1,085	625
Contract liabilities	5,400	(13,413)
Notes payables	375	(26,145)
Trade payables	(44,890)	125,960
Other payables	(9,404)	12,956
Other current liabilities	1,935	9,894
Net defined benefit liabilities	765	709
Other non-current liabilities	(1,370)	535
Cash generated from operating activities	209,772	233,984
Interest received	12,873	14,455
Interest paid	(11,933)	(9,534)
Income tax paid	(22,238)	(997)
Net cash generated from operating activities	<u>188,474</u>	<u>237,908</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of financial assets at amortized cost	(102,465)	(37,500)
Purchase of financial assets at fair value through profit or loss	(1,230,123)	(541,798)
Proceeds from disposal of financial assets at fair value through profit or loss	1,214,373	547,132
Payments for property, plant and equipment	(94,377)	(52,646)
Proceeds from disposal of property, plant and equipment	270	2,103
(Increase) decrease in refundable deposits	(2,019)	373

(Continued)

## EDISON OPTO CORPORATION AND SUBSIDIARIES

### CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024 (In Thousands of New Taiwan Dollars)

	2025	2024
Purchase of intangible assets	\$ (1,733)	\$ (290)
Increase in restricted bank deposits	(60)	(42)
Increase in other non-current assets	-	(41,867)
Increase in prepayments for equipment	<u>(19,344)</u>	<u>(26,810)</u>
Net cash used in investing activities	<u>(235,478)</u>	<u>(151,345)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short-term borrowings	692,664	310,000
Repayments of short-term borrowings	(692,664)	(491,185)
Corporate bonds	-	297,983
Proceeds from long-term borrowings	161,000	-
Repayments of long-term borrowings	(2,012)	(134,300)
(Decrease) increase in guarantee deposits received	(1)	8
Repayment of the principal portion of lease liabilities	(19,120)	(17,709)
Cash dividends	(105,000)	(70,792)
Changes in non-controlling interests	(4,625)	33,125
Payments for buy-back of ordinary shares	<u>(39,309)</u>	<u>-</u>
Net cash used in financing activities	<u>(9,067)</u>	<u>(72,870)</u>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES</b>		
	<u>(65,976)</u>	<u>40,864</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(122,047)</b>	<b>54,557</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<u><b>1,140,781</b></u>	<u><b>1,086,224</b></u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<u><b>\$ 1,018,734</b></u>	<u><b>\$ 1,140,781</b></u>

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

(Concluded)

## **【Appendix 6】**

### **Edison Opto Corporation Articles of Incorporation**

#### **Chapter 1 General Provisions**

Article 1: The Company is organized in accordance with the provisions of the Company Act and is named Edison Opto Corporation.

Article 2: The business of the Company is as follows:

1. CC01040 Lighting Equipment Manufacturing
2. CC01080 Electronic Parts and Components Manufacturing
3. E601010 Electrical Appliance Construction (Grade A)
4. E601020 Electrical Appliance Installation
5. E603080 Traffic Signs Installation Engineering
6. E603090 Lighting Equipment Construction
7. E607010 Solar Thermal Energy Equipment Installation Engineering
8. EZ06010 Traffic Marking Engineering
9. F119010 Wholesale of Electronic Materials
10. F113110 Wholesale of Batteries
11. F213090 Retail Sale of Traffic Sign Equipment and Materials
12. F213110 Retail Sale of Batteries
13. F219010 Retail Sale of Electronic Materials
14. F401010 International Trade
15. IG03010 Energy Technology Services
16. ZZ99999 All business items that are not prohibited or restricted by law

Article 3: The Company shall have its head office in New Taipei City, Taiwan, and may establish branch companies, representative offices or liaison offices in Taiwan and abroad if necessary by resolution of the Board of Directors.

Article 4: The total amount of the Company's investment may not be limited by Article 13 of the Company Act with respect to the limit of the proportion of investment  
The Company may endorse or guarantee external parties when necessary for its business.

Article 4-1: The method of announcement of the Company shall be in accordance with Article 28 of the Company Act.

#### **Chapter 2 Shares**

Article 5: The total capital of the Company is set at NT\$2,000,000,000 divided into 200,000,000 shares of NT\$10 each, of which unissued shares shall be authorized to be issued by the Board of Directors in installments. NT\$200,000,000 of the aforementioned capital is

reserved for the issuance of employee stock options or the exercise of stock options by a corporate bond with warrant, with a total of 20,000,000 shares of NT\$10 each, to be issued in installments as resolved by the Board of Directors.

Article 6: The shares of the Company shall be affixed with the signatures or seals of the directors representing the Company and shall be duly certified or authenticated by the bank, which is competent to certify shares under the laws before issuance thereof. The Company shall be exempted from printing its share certificate and shall register the issued shares with a centralized securities depository institution and follow the regulations of that institution.

Article 7: The transfer and change of the name of the owner of the shares shall be in accordance with Article 165 of the Company Act.

After the Company's public offering, the handling of the Company's stock affairs shall be in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" promulgated by the competent authority.

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

Article 8: There shall be two types of shareholders' meetings: regular meetings shall be held once a year, within six months after the end of each fiscal year, convened by the Board of Directors in accordance with the law, and extraordinary meetings shall be convened when necessary in accordance with the law. Unless otherwise provided in the Company Act and other relevant laws and regulations, the shareholders' meeting should be convened by the Board of Directors in accordance with the law. Shareholders shall be notified 30 days in advance of the convening of a regular shareholders' meeting and 15 days in advance of the convening of an extraordinary shareholders' meeting; But the shareholders holding less than 1,000 shares may be notified by public announcement. The notice and announcement of the shareholders' meeting should specify the causes and subjects for convening the meeting; with the consent of the corresponding party, the notice of meeting may be given in an electronic form.

Article 8-1: If a shareholders' meeting is convened by the Board of Directors, the Chairperson of the board shall chair the meeting. When the Chairperson is on leave or for any reason unable to exercise the powers of office, the Vice Chairperson shall act in place of the Chairperson; if there is no Vice Chairperson or the Vice Chairperson also is on leave or for any reason unable to exercise the powers of office, the Chairperson shall appoint one of the directors 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. If a shareholders' meeting is convened by someone with the convening right but other than the Board of Directors, the convening person shall chair the meeting and if there are more than two such persons, one of them shall be elected as the chair of the meeting.

- Article 8-2: Shareholders' meeting of the Company may be held by the method of visual communication or other methods announced by the competent authority. In case a shareholders' meeting is held via a visual communication network, the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.
- Article 9: If a shareholder is unable to attend a shareholders' meeting for any reason, he or she may appoint a proxy to attend the meeting with the signature or seal of the shareholder in the proxy form issued by the Company stating the scope of authority in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" issued by the competent authority, in addition to the provisions of Articles 177, 177-1 and 177-2 of the Company Act and Article 25-1 of the Securities and Exchange Act.
- Article 9-1: When the Company convenes a shareholders' meeting, shareholders may exercise their voting rights in writing or electronically. Shareholders who exercise their voting rights in writing or electronically shall be deemed to be present in person at the shareholders' meeting, but shall be deemed to have abstained from voting on the extempore motions and amendments to the original motions of the shareholders' meeting. The declaration of intent is governed by Article 177-2 of the Company Act.
- Article 10: Each shareholder of the Company shall have one voting right per share, except in the case of shares without voting rights as provided in Article 179 of the Company Act.
- Article 11: Unless otherwise provided in the relevant laws and regulations, the resolution of the shareholders' meeting shall be made with the attendance of shareholders representing more than half of the total number of issued shares in person or by proxy, with the consent of more than half of the voting rights of the shareholders present.
- Article 11-1: Resolutions of the shareholders' meeting shall be recorded in the minute of the meeting. The minutes of the shareholders' meeting shall be signed or sealed by the chair of the shareholders' meeting, and distributed to the shareholders within 20 days after the meeting. The foregoing meeting minutes may be prepared and distributed electronically.
- Article 11-2: If the Company has a motion to cancel the public offering in the future, it shall be proposed as a motion to be resolved at the shareholders' meeting, and this provision shall not be changed during the period of listing on the Emerging Stock Exchange or the period of listing on the TWSE(or OTC) Market in the future.

#### **Chapter 4 Directors and Audit Committee**

- Article 12: The Company shall have seven to eleven directors for a term of three years, who shall be elected by the shareholders' meeting based on the candidate nomination system from among persons who have good standing and shall be eligible for re-election. The

total number of shares of registered stock held by all directors shall not be less than a certain percentage of the total number of shares required by the competent authority. The Company shall have independent directors within the above total number of directors. The number of independent directors shall not be less than two and not less than one-fifth of the total number of directors, and shall be elected by the shareholders from the list of independent director candidates. The professional qualifications, shareholdings, restrictions on concurrent employment, nominations and other matters to be followed by the independent directors shall be in accordance with the relevant regulations of the competent securities authorities.

If the Company's Audit Committee is established, the Audit Committee shall consist of all independent directors, and the number of independent directors shall not be less than three, one of whom shall be the convener and at least one of whom shall have accounting or financial expertise.

The resolution of the Audit Committee shall be made with at least one-half of all members of the Audit Committee. The first term Audit Committee shall be established on the date of the first election of the independent directors elected in accordance with the preceding Paragraph. The Audit Committee shall be responsible for carrying out the duties and responsibilities of the supervisors under the Company Act, the Securities and Exchange Act and other laws and regulations from the date the Audit Committee is established.

Article 12-1: The Company may authorize the Board of Directors to purchase liability insurance for all directors during their term of office in respect of their liability under the law for the scope of business they perform.

After the Company has purchased or renewed liability insurance for the directors, the Company shall report the amount of liability insurance, coverage and premium rate to the coming Board of Directors' meeting.

Article 12-2: The Company adopts the single registered cumulative voting system for the election of directors. Each share shall have the same number of voting rights as the number of directors to be elected, which may be cast collectively for a single candidate or split among several candidates, and the persons who receive the greater number of voting rights shall be elected as directors. If there is a need to amend the method, it shall be listed and described in the causes and subjects of the meeting, in addition to being in compliance with the provisions of Article 172 of the Company Act, etc.

Article 13: The Board of Directors shall be organized by the directors and shall elect one person as the Chairperson of the Board of Directors from among themselves with the presence of at least two-thirds of the directors and the consent of a majority of the directors

present, and may elect one person as the Vice Chairperson from among themselves in the same manner as provided in the Articles of Incorporation. The Chairperson of the Board of Directors shall represent the Company externally. If the Chairperson of the Board of Directors is absent from office or is unable to exercise his or her duties for any reason, the appointment of his or her acting person shall be in accordance with Article 208 of the Company Act.

Article 13-1: The directors shall attend the meetings of the Board of Directors in person. When a director is unable to attend a meeting of the Board of Directors for any reason, he or she shall appoint another director to attend the meeting as his or her acting person, and shall issue a proxy form each time and state the scope of authority with respect to the causes and subjects of the meeting, but each director can only be appointed by one person. In case a meeting of the Board of Directors is proceeded via a visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 14: In calling a meeting of the board of directors the reasons for convening the meeting shall be stated in the notice of the meeting to directors in writing, email or fax seven days in advance. The Board of Directors' meeting may be convened at any time in case of emergency with the notice of the meeting by writing, Email or fax. Unless otherwise provided in the Company Act, the Board of Directors' meeting shall be convened by the Chairperson of the Board of Directors, who shall serve as the meeting chair. Except as otherwise provided in the Company Act and the Articles of Incorporation, a resolution of the Board of Directors shall be made with the attendance of a majority of the directors and the approval of a majority of the directors present.

Article 15: The remuneration of all directors is authorized to be determined by the Board of Directors based on the extent of their participation in the Company's operations and the value of their contributions, with the usual standards in the industry taken into account.

#### **Chapter 5 Managerial Officer**

Article 16: The Company may have a president and several vice presidents, whose appointment, dismissal and remuneration shall be in accordance with Article 29 of the Company Act.

#### **Chapter 6 Accounting**

Article 17: At the end of each fiscal year, the Board of Directors of the Company shall prepare the reports listed here and submit them to the Audit Committee for review, and the Audit Committee shall issue a report to the shareholders' meeting for adoption at least thirty days prior to the regular shareholders' meeting.

1. Business Report
2. Financial Statements
3. Earnings distribution or losses make-up proposal

Article 17-1: Earnings distribution or losses make-up may be made after the end of each quarter or each semi-annual fiscal year, provided that the resolution on the earnings distribution or losses make-up for the preceding three quarter or semi-annual fiscal year shall be submitted to the Audit Committee for review and to the Board of Directors for resolution together with the business report and financial statements. The Company when distributing surplus earnings in accordance with the provision of the preceding Paragraph, shall estimate and reserve the taxes and dues to be paid, the losses to be covered and the legal reserve to be set aside. Where such legal reserve amounts to the total paid-in capital, this provision shall not apply. If the Company distributes earnings in accordance with the second Paragraph of this Article by issuing new shares, the Company shall comply with the provisions of Article 240 of the Company Act; if cash is to be distributed, the Board of Directors shall approve the distribution. For a company with a public offering of shares, the earnings distribution or losses make-up in accordance with the preceding three provisions shall be made in accordance with the financial statements audited or reviewed by CPAs.

Article 18: If the Company has any surplus in the net profit for the year as concluded by the annual accounting book close, the Company shall set aside 1% to 10% of the current year's net profit as profit sharing remuneration for employees, which shall be distributed in stock or cash by resolution of the Board of Directors, and the recipients of which include the employees of the subordinate companies who meet certain criteria, where the profit sharing remuneration for managerial officers shall be based on the Company's business strategy, profitability, their performance and contributions, and other factors, and with reference to the market level of salaries, with reference to the recommendation of the Remuneration Committee and approval of the Board of Directors; If the Company records net profit in any fiscal year, 1%–5% of such profit shall be allocated for adjusting the salaries of junior-level employees or distributing employee bonuses. The Board of Directors shall resolve whether to implement this allocation as employee bonuses, salary adjustments, or a combination of both. the Company may set aside not more than 3% of the above-mentioned profit as profit sharing remuneration for directors by resolution of the Board of Directors. The profit sharing remuneration for employees, junior-level employees and directors shall be reported to the shareholders' meeting.

However, if the Company has accumulated losses, the amount of losses make-up shall be reserved in advance and then the employees and directors' profit sharing remuneration shall be appropriated in accordance with the aforementioned percentages.

Article 18-1: If the Company has any surplus in the earnings as concluded by the annual accounting book close, the Company shall pay tax and make up for the accumulated losses first, and then set aside 10% as legal reserve, but if the legal reserve has reached the amount of the Company's paid-in capital, no further provision shall be made, and the remainder shall be set aside or reversed as special reserve in accordance with the Securities and Exchange Act; if there is any remaining balance, the Board of Directors shall, together with the accumulated undistributed earnings, prepare an earnings distribution proposal and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

The Company's dividend policy is to distribute dividends to shareholders at a rate of not less than 60% of the available-for-distribution earnings each year, with the capital, financial structure, operating conditions, future development plans, capital requirements, domestic and international competition taken into account, as well as the interests of shareholders. If the accumulated available-for-distribution earnings are less than 20% of the paid-in capital, no earnings distribution should be made. Dividends may be distributed to shareholders in cash or in stock, with cash dividends not less than 10% of the total dividends.

Article 18-2: The Company's employee' treasury stock, employee stock options, employee profit sharing, new shares subscribed by employees, and new shares with employee restricted stock may be granted to employees of the controlling company or subordinate companies who meet certain criteria.

### **Chapter 7 Supplementary Provisions**

Article 19: Matters not provided for in the Articles of Incorporation shall be governed by the provisions of the Company Act and related laws and regulations.

Article 20: The Articles of Incorporation were established on September 13, 2001.

The 1st amendment was made on November 5, 2002.

The 2nd amendment was made on September 10, 2004.

The 3rd amendment was made on May 5, 2005.

The 4th amendment was made on May 5, 2005.

The 5th amendment was made on June 27, 2006.

The 6th amendment was made on June 27, 2006.

The 7th amendment was made on June 21, 2007.

The 8th amendment was made on June 16, 2008.  
The 9th amendment was made on April 27, 2010.  
The 10th amendment was made on June 19, 2012.  
The 11th amendment was made on June 13, 2013.  
The 12th amendment was made on June 15, 2016.  
The 13th amendment was made on June 22, 2017.  
The 14th amendment was made on June 18, 2019.  
The 15th amendment was made on July 15, 2021.  
The 16th amendments were made on May 30, 2023.  
The 17th amendments were made on May 28, 2025.

Edison Opto Corporation

Chairperson: Jason Wu

## **【Appendix 7】**

# **Edison Opto Corporation Sustainable Development Best Practice Principles (Full text before amendments)**

## **Chapter 1 General Provisions**

### Article 1

In order to fulfill its sustainable development and to promote economic, environmental, and social advancement for purposes of sustainable development, the Edison Opto Corp. (hereinafter referred to as “the Company”) hereby adopts the Sustainable Development Best Practice Principles (hereinafter referred to as “the Principles”) to be followed by the Company in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and relevant laws.

### Article 2

The Company shall actively fulfill sustainable development in the course of its business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, and to enhance competitive edges built on corporate responsibility.

### Article 3

In promoting sustainable development, the Company shall, in its corporate management guidelines and business operations, give due consideration to the rights and interests of stakeholders and, while pursuing sustainable operations and profits, also give due consideration to the environment, society, and corporate governance.

### Article 4

To practice sustainable development, the Company has established its vision and mission for sustainable development, adhering to the principles of implementation of corporate governance, development of a sustainable environment, maintenance of social welfare, and enhancement of corporate sustainable development information disclosure.

### Article 5

The Company shall take into consideration the correlation between the trends in development of domestic and international sustainable development issues and corporate core business operations, and the effect of the operation of the company and its business groups as a whole on stakeholders, in establishing their policies, systems or relevant management systems, and concrete promotion plans for sustainable development programs, which shall be approved by the board of directors and then reported to the shareholders meeting.

When a shareholder proposes a motion involving sustainable development, the Company's board of directors is advised to review and consider including it in the shareholders' meeting agenda.

## Chapter 2 Exercising Corporate Governance

### Article 6

The Company shall follow the “Corporate Governance Best Practice Principles,” the “Code of Ethical Conduct for Directors, Managerial Officers, and Mandatories,” and the “Code of Ethical Conduct for Employees” established by the Company and relevant laws to establish effective corporate governance frameworks and relevant ethical standards so as to enhance corporate governance.

### Article 7

The directors of the Company shall exercise the due care of good administrators to urge the Company to perform its sustainable development, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies.

The board of directors of the Company is advised to give full consideration to the interests of stakeholders, including the following matters, in the Company's furtherance of its sustainable development objectives :

1. Identifying the Company's sustainable development mission or vision, and declaring its sustainable development policy, systems or relevant management guidelines.
2. Making sustainable development the guiding principle of the Company's operations and development, and ratifying concrete promotional plans for sustainable development.
3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.

The Company shall report regularly to the board of directors on the status of handling economic, environmental, and social issues resulting from its business operations.

### Article 8

The Company shall, on a regular basis, organize education and training on the promotion of sustainable development, including promotion of the matters prescribed in paragraph 2 of the preceding article.

### Article 9

For the purpose of managing sustainable development, the Company creates a governance structure for the promotion of sustainable development, and establishes an exclusively dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans and to report on the same to the board of directors on a periodic basis.

The Company has established reasonable remuneration policies in the “Regulations Governing the Remuneration of Directors and Managerial Officers,” to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.

The employee performance evaluation system shall be combined with sustainable development policies, and that a clear and effective incentive and discipline system be established.

#### Article 10

The Company shall, based on respect for the rights and interests of stakeholders, identify stakeholders of the Company, and establish a designated section for stakeholders on the Company's website; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important sustainable development issues which they are concerned about.

### **Chapter 3 Fostering a Sustainable Environment**

#### Article 11

The Company shall follow relevant environmental laws, regulations, and international standards to protect the environment properly and shall endeavor to achieve the objective of a sustainable environment when engaging in business operations and internal management.

#### Article 12

The Company shall be committed to making efficient use of energy, and using renewable materials that produce less impact on the environment, so that the resources of the Earth can be used sustainably.

#### Article 13

The Company shall establish proper environment management systems based on the characteristics of its industries. Such systems shall include the following tasks :

1. Collecting sufficient and up-to-date information to evaluate the impact of the Company's business operations on the natural environment.
2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis.
3. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.

#### Article 14

Each plant of the Company shall establish a dedicated unit or assign dedicated personnel to draft, promote, and maintain relevant environment management systems and concrete action plans. It shall also hold environment education courses for its managerial officers and other employees on a periodic basis.

#### Article 15

The Company shall take into account the effect of business operations on ecological efficiency, promote and advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations, and services in accordance with the following principles to reduce the impact on the natural environment and human beings from its business operations:

1. Reduce resource and energy consumption of their products and services
2. Reduce emissions of pollutants, toxins, and waste, and dispose of waste properly.
3. Improve recyclability and reusability of raw materials or products.
4. Maximize the sustainability of renewable resources.
5. Enhance the durability of products.
6. Improve efficiency of products and services.

#### Article 16

To improve water use efficiency, the Company shall properly and sustainably use water resources and establish relevant management measures. The Company shall construct and improve relevant environmental protection treatment facilities to avoid polluting water, air, and land, and use their best efforts to reduce adverse impact on human health and the environment by adopting the best practical pollution prevention and control measures.

#### Article 17

The Company is advised to assess current and future potential risks and opportunities that climate change may present to enterprises and to adopt related measures.

The Company is advised to adopt standards or guidelines generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof, the scope of which shall include the following:

1. Direct greenhouse gas emissions: emissions from operations that are owned or controlled by the Company.
2. Indirect greenhouse gas emissions: emissions resulting from the utilization of energy such as imported electricity, heating, or steam.
3. Other indirect greenhouse gas emissions: emissions resulting from corporate activities that are not indirect emissions from energy, but are from other sources of emissions owned or controlled by the Company.

The Company is advised to pay attention to the impacts of climate change on its business activities and establish policies for energy conservation, carbon and greenhouse gas reduction based on its operating status and the results of greenhouse gas inventory. The Company's carbon reduction strategies should include obtaining carbon credits and being promoted accordingly to minimize the impact of their business operations on climate change.

### **Chapter 4 Preserving Public Welfare**

#### Article 18

The Company shall comply with relevant laws and regulations, and the International Bill of Human Rights, with respect to rights such as gender equality, the right to work, and the prohibition of discrimination. In order to fulfill its responsibility to protect human rights, the Company shall adopt relevant management policies and processes, including:

1. Evaluating the impact of the Company's business operations and internal management on human rights, and adopting corresponding handling processes.
2. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
3. In the event of any infringement of human rights, the Company shall disclose the processes for handling the matter with respect to the stakeholders involved.

The Company shall comply with the internationally recognized human rights of labor, including the freedom of association, the right of collective bargaining, caring for vulnerable groups, prohibiting the use of child labor, eliminating all forms of forced labor, eliminating recruitment and employment discrimination, and shall ensure that their human resource policies do not contain differential treatments based on gender, race, socioeconomic status, age, or marital and family status, so as to achieve equality and fairness in employment, hiring conditions, remuneration, benefits, training, evaluation, and promotion opportunities. The Company shall provide an effective and appropriate grievance mechanism with respect to matters adversely impacting the rights and interests of the labor force, in order to ensure equality and transparency of the grievance process. Channels through which a grievance may be raised shall be clear, convenient, and unobstructed. The Company shall respond to any employee's grievance in an appropriate manner.

#### Article 19

The Company shall provide information for their employees so that the employees have knowledge of the labor laws and the rights they enjoy in the countries where the Company has business operations.

#### Article 20

The Company provides safe and healthful work environments for its employees, including necessary health and first-aid facilities, and shall endeavor to curb dangers to employees' safety and health and prevent occupational accidents. The Company organizes training on safety and health for its employees on a regular basis.

#### Article 21

The Company creates an environment conducive to the development of its employees' careers and establishes effective training programs to foster career skills. The Company appropriately reflects the business performance or achievements in the employee remuneration policy, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

#### Article 22

The Company has established channels to facilitate regular communication, offering employees the right to access relevant information on and express their opinions on the Company's operations, management, and decision-making. The Company respects the employee representatives' rights

to bargain for the working conditions, and shall provide the employees with necessary information and hardware equipment, in order to improve the negotiation and cooperation among employers, employees and employee representatives. The Company shall inform employees of operation changes that might have material impacts by reasonable means.

#### Article 22-1

The Company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensurability between compensation and performance, protection of the right to complain, professionalism of salespersons etc. The Company shall also develop the relevant strategies and specific measures for implementation.

#### Article 23

The Company shall take responsibility for its products and services, and take marketing ethics seriously. In the process of research and development, procurement, production, operations, and services, the Company shall ensure the transparency of information and the safety of its products and services. They further shall enforce them in the course of business operations, in order to prevent the products or services from adversely impacting the rights, interests, health, or safety of consumers.

#### Article 24

The Company ensures the quality of its products and services by following the laws and regulations of the government and relevant standards of their industries. The Company shall follow relevant laws, regulations, and international guidelines in regard to the marketing and labeling of its products and services and shall not deceive, mislead, commit fraud, or engage in any other acts that would betray consumers' trust or damage consumers' rights or interests.

#### Article 25

The Company is advised to evaluate and manage all types of risks that could cause interruptions in operations, so as to reduce the impact on consumers and society. The Company is advised to provide a clear and effective procedure for accepting consumer complaints regarding its products and services to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protection Act to respect consumers' rights of privacy and shall protect personal data provided by consumers.

#### Article 26

The Company assesses the impact that its procurement has on society as well as the environment of the community that they are procuring from, and shall cooperate with its suppliers to jointly implement the sustainable development. Prior to engaging in commercial dealings, the Company assesses whether there is any record of a supplier's impact on the environment and society, and avoid conducting transactions with those against corporate social responsibility policy. When the

Company enters into a contract with any of its major suppliers, the content may include terms stipulating mutual compliance with sustainable development policy, and that the contract may be terminated or rescinded any time if the supplier has violated such policy and has caused significant negative impact on the environment and society of the community of the supply source.

#### Article 27

The Company evaluates the impact of their business operations on the community, and adequately employs personnel from the location of the business operations, to enhance community acceptance. Through equity investment, commercial activities, endowments, corporate volunteering service, or other charitable professional services, etc., the Company dedicates resources to organizations that commercially resolve social or environmental issues, or participate in events held by citizen organizations, charities, and local government agencies relating to community development and community education to promote community development.

#### Article 27-1

The company shall continue to invest resources in cultural and artistic activities, as well as the cultural and creative industries, to promote cultural development through various means such as donation, sponsorship, investment, procurement, strategic cooperation, corporate volunteer technical services, or other support modes.

### **Chapter 5 Enhancing Disclosure of Sustainable Development Information**

#### Article 28

The Company discloses information according to relevant laws, regulations, and the Company's "Corporate Governance Best Practice Principles" and shall fully disclose relevant and reliable information relating to its sustainable development to improve information transparency. Relevant information relating to sustainable development which the Company may disclose includes:

1. The policy, systems, or relevant management guidelines, and concrete promotion plans for sustainable development, as resolved by the board of directors.
2. The risks and the impact on the corporate operations and financial condition arising from exercising corporate governance, fostering a sustainable environment and preserving social public welfare.
3. Goals and measures for promoting the sustainable development established by the Company, and performance in implementation.
4. Major stakeholders and their concerns.
5. Disclosure of information on major supplier management and performance with respect to major environmental and social issues.
6. Other information relating to sustainable development.

#### Article 29

The Company may adopt internationally recognized standards or guidelines in preparing sustainability reports, to disclose the status of implementation of its sustainable development policies. It is also advisable to obtain third-party assurance or verification of the reports to enhance the reliability of the information in the reports. The reports should include the following:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development.
2. Major stakeholders and their concerns.
3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare, and promotion of economic development.
4. Future improvements and goals.

### **Chapter 6 Supplementary Provisions**

#### Article 30

The Company at all times monitors the development of domestic and foreign sustainable development standards and the change of business environment so as to examine and improve its established sustainable development system and to improve the performance of the sustainable development promotion.

#### Article 31

The Principle shall be enforced upon resolution of the board of directors. The same shall apply where the Principle is amended.

## **【Appendix 8】**

### **Edison Opto Corporation Rules of Procedure for Shareholders' Meetings**

#### Article 1 Basis and Purpose

In order to establish a good governance system for the shareholders' meeting, improve the supervision function and strengthen the management function, the Rules have been established in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

#### Article 2 Scope

Unless otherwise provided by law or the Articles of Incorporation, the rules of procedure for shareholders' meeting of the company shall be governed by the Rules.

#### Article 3 Definition

The shareholders referred to in these Rules mean the shareholder, requisitioners, and authorized representatives.

#### Article 4 Convening of Notice of a Shareholders' Meeting

- I. A shareholders' meeting of the Company shall be convened by the Board of Directors unless otherwise provided by laws and regulations.
- II. Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, a company that will convene a shareholders' meeting with video conferencing shall expressly provide for such meetings in its Articles of Incorporation and obtain a resolution of its board of directors. Furthermore, convening a virtual-only shareholders' meeting shall require 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.
- III. A change to the method of holding a shareholders' meeting of the Company shall be decided by the Board of Directors, and shall be made at the latest before the notice of the shareholders' meeting is sent.
- IV. The company shall make an electronic file of the notice of a shareholders' meeting, any document of power of attorney, the reason for any proposal, and the statement of information relevant to the proposals concerning the recognition, discussion, election, or removal of directors, and other items, and transmit them to the Market Observation Post system 30 days before a general shareholders' meeting or 15 days before an interim shareholders' meeting. The Company shall also make an electronic file of the Meeting Handbook and supplementary meeting documents for a shareholders' meeting and transmit them to the Market Observation Post system 21 days prior to a general shareholders' meeting or 15 days prior to an interim

shareholders' meeting. However, if the paid-in capital of the Company at the end of the most recent financial year reaches NTD 10 billion or more, or the total shareholding ratio of foreign capital and mainland capital in the Company, recorded in the Shareholders' register, reaches 30% or more when a shareholders' meeting is held in the most recent financial year, the transmission of the foregoing electronic files shall be completed 30 days before a general shareholders' meeting. The Meeting Handbook and supplementary meeting documents for a shareholders' meeting shall be prepared for the shareholders to read at any time fifteen days before the shareholders' meeting, and shall be placed in the Company and with a professional stock affairs agency appointed by the Company.

- V. The Meeting Handbook and supplementary meeting documents referred to in the preceding paragraph shall be provided to shareholders for reference by the Company on the day of a shareholders' meeting in the following ways:
- (1) When a physical shareholders' meeting is held, such materials shall be distributed at the shareholders' meeting.
  - (2) When a visual communication-assisted shareholders' meeting is held, such materials shall be distributed at the shareholders' meeting, and meanwhile, transmitted to the visual communication meeting platform in electronic files.
  - (3) When a visual communication shareholders' meeting is held, such materials shall be transmitted to the visual communication meeting platform in electronic files.
- VI. The convening reasons shall be specified in the notice and announcement. The notice may be given in an electronic form.
- VII. Appointment or removal of directors, changes to the Articles of Association, capital reduction, application for suspension of a public offering, permit for directors undertaking competitive business activities, conversion of surplus to capital increase, conversion of reserves to capital increase, dissolution, merger, or splitting of the Company, or any of the items set forth in Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, and Articles 56-1 and 60-2 of the Handling Guidelines for Issuers' Offering and Issuing Securities, shall be listed, and their main contents shall be indicated, in the convening reason, and they shall not be proposed in a temporary motion.
- VIII. If the re-election of all the directors and the date of their taking office have been specified in the reason for convening a shareholders' meeting after the re-election at the shareholders' meeting is completed, the date of their taking office shall not be changed at the same meeting by a temporary motion or other means.

- IX. A shareholder who holds more than 1% of the total number of issued shares may submit a proposal to the Company at a general shareholders' meeting, but the number of proposals submitted by him/her is limited to one, and those with more than one proposal shall not be included in the agenda .However, if the purpose of the shareholders' proposal is to urge the Company to promoted public interests or fulfill social responsibilities, the Board of Directors may still include it in the agenda. The Board of Directors may not include a proposal submitted by a shareholder if the proposal has any of circumstances specified in Paragraph 4 of Article 172-1 of the Company Act.
- X. The Company shall declare its acceptance of the shareholders' proposals, the written or electronic acceptance method, the acceptance place, and the acceptance period before the date of suspension of stock transfer before the general shareholders' meeting, and the acceptance period shall not be less than 10 days. The proposals submitted by the shareholders shall be limited to three hundred words, and those exceeding three hundred words shall not be included in the agenda, and the proposing shareholder shall personally attend or authorize a proxy to attend the general shareholders' meeting and participate in the discussion on the proposals.
- XI. The Company shall notify the shareholders of the proposal results before the date of the notice of convening a shareholders' meeting, and list the proposals complying with the provisions of this Article in the notice of the meeting With regard to the proposals submitted by shareholders but not included in the meeting agenda, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the shareholders' meeting to be convened.

#### Article 5 Attendance at a Shareholders' Meeting by a Proxy and Authorization

- I. A shareholder may appoint a proxy printed and issued by the Company to attend a shareholders' meeting on his or her behalf by executing a power of attorney stating therein the scope of power authorized to the proxy.
- II. A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such written proxy to the Company no later than 5 days prior to the meeting date of the shareholders' meeting. In case two or more written proxies are received from one shareholder, the first one received by the Company shall prevail; unless an explicit statement to revoke the previously written proxy is made in the proxy, which comes later.
- III. After the service of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person, a proxy rescission notice shall be filed with the Company two days prior to

the date of the shareholders' meeting as scheduled in the notice of shareholders' meeting so as to rescind the proxy at issue. Otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

- IV. After a power of attorney is delivered to the company, if a shareholder intends to attend a shareholders' meeting by the visual communication method, he/she shall send a written notice revoking the authorization to the Company two days before the shareholders' meeting, and in case of a late revocation, the voting rights exercised by the proxy shall prevail.

#### Article 6 Principles of Place and Time for Holding a Shareholders' Meeting

- I. The place for holding a Shareholders' meeting shall be the place where the Company is located or where it is convenient for the shareholders to attend and be suitable for holding a shareholders' meeting. The starting time of the meeting shall not be earlier than 9 am or later than 3 pm. The opinions of the independent directors for the meeting time and place shall be fully considered.
- II. The Company shall not be subject to restrictions on the place of holding a shareholders' meeting by the method of visual communication referred to in the preceding paragraph.

#### Article 7 Preparation of signature books and other documents

- I. The Company shall specify the registration time and place of the shareholders and other notes in the meeting notice.
- II. The registration time of the shareholders referred to in the preceding paragraph shall be at least 30 minutes before the start of the meeting. The registration place shall be clearly indicated, and adequate and qualified personnel shall be assigned to handle the registration. The registration for a visual communication shareholders' meeting shall be handled on the visual communication meeting platform for the shareholders' meeting 30 minutes before the start of the meeting. Shareholders who have completed the registration shall be deemed as attending the shareholders' meeting in person.
- III. Shareholders shall attend a shareholders' meeting with their attendance cards, attendance registration cards, or other attendance certificates. The Company shall not arbitrarily add and require other certificates as supporting documents for shareholders attending the meeting. A requisitioner who has a power of attorney for requisition shall bring identification documents for verification.
- IV. The Company shall set up a signature book for shareholders attending the meeting to sign in, or the shareholders attending the meeting shall hand in their registration cards in lieu of signing-in.

- V. The Company shall deliver the Meeting Handbook, annual report, attendance certificate, speech notes, voting papers and other meeting documents to the shareholders' meeting, and if directors require being elected, the election votes shall be attached.
- VI. When a government or juristic person is a shareholder, more than one representative can attend the shareholders' meeting. When a juristic person is authorized to attend the shareholders' meeting, only one representative may be appointed to attend the shareholders' meeting.
- VII. If the shareholders' meeting is held by the method of visual communication, and the shareholders intend to attend by the method of visual communication, they shall be registered with the Company two days before the shareholders' meeting.
- VIII. If a shareholders' meeting is held by the method of visual communication, the Company shall upload the Meeting Handbook, annual report, and other relevant documents to the visual communication meeting platform for the shareholders' meeting at least 30 minutes before the start of the meeting, and continue to disclose them until the end of the meeting.

Article 7-1 When holding a shareholders' meeting by the method of visual communication, the items shall be included in the convening notice. The Company shall specify the following items in the notice of convening a shareholders' meeting when holding a shareholders' meeting by the method of visual communication :

- I. Methods for the shareholders' participating in the visual communication meeting and exercising their rights.
- II. if due to natural disasters, incidents, or other force majeure events, there are any obstacles to the visual communication meeting platform or participation in the meeting by the method of visual communication, when the obstacles are eliminated at least the following items shall be included :
  - (1) The time of a meeting which is postponed or resumed because the foregoing obstacles occur successively, and cannot be eliminated, and the date of the meeting which is postponed or resumed, if necessary.
  - (2) The shareholders who are registered to participate in the original shareholders' meeting by the method of visual communication shall not participate in the postponed or resumed meeting.
  - (3) If the visual communication-assisted shareholders' meeting cannot be resumed, and after deducting the number of shares present at the shareholders' meeting by the method of visual communication, the total number of shares present at the shareholders' meeting reaches the statutory quota of the shareholders'

meeting, the shareholders' meeting shall be continued. The number of shares held by the shareholders present at the shareholders' meeting by the method of visual communication shall be counted into the total number of shareholders' shares present, and such shareholders shall be deemed to abstain in all the proposals of the shareholders' meeting.

- (4) The handing methods in case the results for all the proposals are declared but no temporary motion is made.
- III. If a shareholders' meeting is held by the method of visual communication, appropriate alternative measures shall be specified for the shareholders who have difficulty in participating in the shareholders' meeting by the method of visual communication. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide the shareholders with connection facilities and necessary assistance, and specify the period during which shareholders may apply to the company and other related matters requiring attention.

#### Article 8 Chair and attendees at shareholders' meetings

- I. If a shareholders' meeting is convened by the Board of Directors, the Chairperson of the board shall chair the meeting. When the Chairperson is on leave or for any reason unable to exercise the powers of office, the Vice Chairperson shall act in place of the Chairperson; if there is no Vice Chairperson or the Vice Chairperson also is on leave or for any reason unable to exercise the powers of office, 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.
- II. 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 six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic-person director that serves as chair. The same shall be true for a representative of a corporate director that serves as chair.
- III. For the shareholders' meeting convened by the Board of Directors, the Chairperson of the board should preside in person, and a majority of the directors (including at least one independent director) and at least one representative of various functional committees should attend, and the attendance should be recorded in the shareholders' meeting minutes.

- IV. If a shareholders' meeting is convened by someone with the convening right but other than the Board of Directors, the convening person shall chair the meeting and if there are more than two such persons, one of them shall be elected as the chair of the meeting.
- V. The Company may appoint lawyers, CPA, or related personnel to attend the shareholders' meeting.

Article 9 Audio Recording or Videotaping for the Whole Course of a Shareholders' Meeting.

- I. The Company shall continuously and unceasingly record and videotape the registration course of a shareholders' meeting, the course of the meeting, and the voting and vote counting course after accepting the registration of the shareholders for the shareholders' meeting, and the audio records and videotapes shall be kept for at least one year. However, if a shareholder brings an action pursuant to Article 189 of the Company Act, the audio records and videotapes shall be kept until the end of the action.
- II. If a shareholders' meeting is held by the method of visual communication, the Company shall record and keep the enrollment, registration, questions, and voting of the shareholders and the vote counting results of the Company, and continuously and unceasingly record and videotape the whole course of the visual.
- III. The Company shall properly keep the foregoing information and audio records and videotapes during its existence, and provide the audio records and videotapes to a person authorized to be engaged in the visual communication meeting business for keeping.
- IV. If a shareholders' meeting is held by the method of visual communication, the Company shall record and videotape the background and operation interface of the visual communication meeting platform.

Article 10 Calculation of the Number of Shares Present at and Opening of a Shareholders' Meeting

- I. The attendance at a shareholders' meeting shall be calculated on the basis of the number of shares present. The number of shares present shall be calculated according to the number of shares registered in the signature book or the registration cards submitted and the number of shares registered in the visual communication meeting platform, plus the number of shares exercising voting rights in written or electronic form.
- II. At the time of opening the current meeting, the chairperson shall immediately call the meeting to order, and meanwhile declare all relevant information, such as the number of shares without voting rights and the number of shares present, etc.
- III. Only when shareholders representing more than half of the total number of issued shares are not present may the chairperson declare the postponement of the

meeting. The number of postponements is limited to twice, and the total postponement time shall not exceed one hour. If shareholders representing more than one-third of the total number of issued shares are still not present after the second postponement, the chairperson shall declare the adjournment of the meeting and if the shareholders' meeting is held as a visual communication meeting, the Company shall also announce the adjournment of the meeting on the visual communication meeting platform for the shareholders' meeting.

- IV. If the number of shares in the preceding paragraph is still insufficient after the second postponement, but shareholders representing more than one-third of the total number of issued shares are present, they may adopt a temporary resolution pursuant to Paragraph 1 of Article 175 of the Company Act, and notify each shareholder of the temporary resolution to convene a shareholders' meeting within one month again. If the shareholders' meeting is held as the visual communication meeting, and the shareholders intend to attend by visual communication, they shall be re-registered with the Company pursuant to Article 6.
- V. Before the end of the current meeting, if the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chairperson may re-submit the fake resolution made to the shareholders' meeting for voting in accordance with the provisions in Article 174 of the Company Act.

#### Article 11 Motion discussion

- I. 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 of that meeting). The meeting should proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
- II. If a shareholders' meeting is convened by someone with the convening right but other than the Board of Directors, the provisions of the preceding Paragraph shall apply *mutatis mutandis*.
- III. The chair must not declare the meeting adjourned before the conclusion of the meeting agenda of the preceding two Paragraphs (including extempore motions), except by a resolution of the shareholders' meeting. However, if the chair violates the rules of procedure and adjourns the meeting, a majority of the shareholders present may vote to elect a chair to continue the meeting.

- IV. The chair shall give sufficient explanation and opportunity to discuss the proposals and any amendments or extempore motions proposed by the shareholders, and when he/she is of the opinion that the motion is ready to be voted on, he or she may declare that the discussion is closed, put to vote and arrange adequate time for voting.

#### Article 12 Shareholders' Speech

- I. Before speaking, an attending shareholder must specify the subject of the speech on a speaker slip, his or her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
- II. An attending shareholder who has submitted a speaker 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 slip, the spoken content shall prevail.
- III. 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 topic, the chair may terminate the speech.
- IV. When an attending shareholder is speaking, other shareholders must not speak or interrupt unless they have sought and obtained the consent of the chair and the speaking shareholder and the chair should stop any violation.
- V. When a corporate shareholder appoints two or more representatives to attend a shareholders' meeting, only one person may speak on the same proposal.
- VI. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.
- VII. If a shareholders' meeting is held as a visual communication meeting, the shareholder present by the method of visual communication may ask questions in writing on the visual communication meeting platform for the shareholders' meeting after the chairperson calls the meeting to order and before he/she declares the end of the meeting. The number of questions for each proposal shall not exceed twice, and each question shall be limited to 200 words. The provision of Paragraphs 1 to 5 shall not apply.
- VIII. If the question referred to in the preceding paragraph does not violate the provisions or does not exceed the scope of the proposals, it is advisable to disclose the question on the visual communication meeting platform for the shareholders' meeting so that it is well known.

Article 13 Calculation of voting shares and recusal system

- I. Voting in a shareholders' meeting should be calculated based on numbers of shares.
- II. With respect to resolutions of a shareholders' meeting, the number of shares held by a shareholder with no voting right shall not be calculated as part of the total number of issued shares.
- III. When a shareholder has a personal interest in relation to an agenda item that would compromise the interests of the Company, that shareholder must not vote on that item, and must not exercise voting right as a proxy for any other shareholder.
- IV. The number of shares for which voting rights are not allowed to be exercised in the preceding Paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
- V. Except for a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights of that proxy must not exceed 3% of the voting rights of 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 14 Method of Voting for Proposals, Vote Scrutinizing, and Counting

- I. A shareholder shall have one voting right per share, except when the shares are restricted shares or have no voting rights under Article 179, Paragraph 2 of the Company Act.
- II. When the Company holds a shareholders' meeting, it shall allow the exercise of voting rights by electronic means or by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise should be specified in the notice of shareholders' meeting. A shareholder exercising voting rights by correspondence or electronic means shall be deemed to have attended the meeting in person. But his or her rights shall be considered abstained with respect to the extraordinary motions and amendments to original proposals of that meeting; so the Company should avoid submitting extraordinary motions and amendments to original proposals.
- III. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding Paragraph should deliver a written declaration of intent to the Company 2 days before the shareholders' meeting. In the event of duplicate declarations of intent, the one received earliest shall prevail. Except when a declaration is made to cancel the earlier declaration of intent.

- IV. After exercising their voting rights in written or electronic form, if the shareholders intend to attend the shareholders' meeting in person or by the method of visual communication, they shall revoke their intention to exercise their voting rights as specified in the previous paragraph in the same way as exercise of their voting rights no later than two days before the shareholders' meeting, and in case of late revocation, the voting rights exercised in written or electronic form shall prevail. If the voting rights are exercised in written or electronic form, and a proxy is authorized to attend the shareholders' meeting by a power of attorney, the voting rights exercised by the proxy present shall prevail.
- V. Unless otherwise specified in the Company Act and the Articles of Association, the proposals submitted for voting shall be adopted with the consent of more than half of the voting rights of the shareholders present. Upon voting, after the chairperson or his/her designee declares the total number of voting rights of the shareholders present on the proposals on a case-by case basis, the shareholders shall cast their votes on a case-by-case basis, and the results of the shareholders' consent, objection, and abstention shall be entered into the Market Observation Post System on the day after the shareholders' meeting.
- VI. If there are amendment or substitution proposals for the same proposal, the chairperson shall determine the order of voting for those proposals together with the original proposal. If one of the proposals has been adopted, the other proposals will be deemed to be rejected, and there is no need to vote on them again.
- VII. The scrutineers and counters for voting on the proposals shall be appointed by the chairperson, but the scrutineers shall have a shareholder's identity.
- VIII. The vote counting for the voting or election proposals at the shareholders' meeting shall be conducted in public at the shareholders' meeting place. After the vote counting is completed, the voting results shall be declared on the spot, including the weight of statistics, and a record shall be made.
- IX. If the Company holds a shareholders' meeting by the method of visual communication, after the chairperson calls the meeting to order, the shareholders present by the method of visual communication shall vote on various proposals and election proposals through the visual communication meeting platform, and complete the voting before the chairperson declares the end of voting. If any shareholders delay voting, they shall be deemed as abstaining from their voting rights.
- X. If the shareholders' meeting is held as a visual communication meeting, all the votes shall be counted at once after the chairperson declares the end of voting, and the voting and election results shall be declared.

- XI. When the Company holds a visual communication-assisted shareholders' meeting, if the shareholders, who have been registered to attend the shareholders' meeting by the method of visual communication pursuant to Article 6, intend to attend the physical shareholders' meeting in person, they shall revoke their registration in the same way as making the registration two days before the shareholders' meeting, but if the revocation is late, they can only attend the shareholders' meeting by the method of visual communication.
- XII. If the shareholders have exercised their voting rights in written or electronic form, not withdrawn their intention, and attended the shareholders' meeting by the method of visual communication, they shall not exercise their voting rights on the original proposals, or propose amendments to the original proposals, or exercise their voting rights on amendments to the original proposals except for temporary motions.

#### Article 15 Election

- I. In the event of an election of directors at a shareholders' meeting, the election results, including the list of elected directors and the number of their elected rights, should be announced on the spot in accordance with the relevant rules established by the Company.
- II. The ballots for the election mentioned in the preceding Paragraph should be properly kept for at least one year after being sealed and signed by the vote monitoring personnel. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

#### Article 16 Meeting minutes and Signing Matters

- I. Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.
- II. The Company may distribute the meeting minutes in the preceding Paragraph by a public announcement through the Market Observation Post System
- III. The meeting minutes should accurately record the year, month, day, and place of the meeting, the chair's name, the methods of ratification, and a summary of the discussions and voting results (including statistics on voting rights), and disclose the number of voting rights won by each candidate in the event of an election of

directors. The meeting minutes should be kept for the duration of the existence of the Company.

- IV. If a shareholders' meeting is held by the method of visual communication, the minutes shall, in addition to the items required to be recorded in accordance with the provisions of the preceding paragraph, include the opening and end date of the shareholders' meeting, the method of holding the meeting, the name of the chairperson and the recorder, and the handling method and situation for the obstacles to the visual communication meeting platform or participation by the method of visual communication due to natural disasters, incidents, or other force majeure events.
- V. If the Company intends to hold the shareholders' meeting by the method of visual communication, in addition to handling the items in compliance with the provisions of the preceding paragraph, the Company shall also indicate in the minutes the alternative measures provided to the shareholders who have difficulty in attending the shareholders' meeting by the method of visual communication.

#### Article 17 Announcement

- I. The number of shares acquired by the requisitioner, the number of shares represented by the proxy, and the number of shares held by the shareholders attending in written or electronic form shall be clearly indicated according to the statistical table compiled in the prescribed format in the shareholders' meeting place on the day of the shareholders' meeting. If the shareholders' meeting is held by the method of visual communication, the Company shall upload the above information to the visual communication meeting platform for the shareholders' meeting at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.
- II. If the Company intends to hold the shareholders' meeting by the method of visual communication, when calling the meeting to order, the Company shall disclose the total number of shares held by the shareholders present on the visual communication meeting platform. The same provision shall apply if the total number of shares and voting rights of the shareholders attending the meeting are separately counted during the meeting.
- III. If the items to be resolved by the shareholders' meeting are of material information as specified by laws and regulations and as specified by the Taiwan Stock Exchange Corporation (or the GreTai Securities Market), the Company shall transmit the contents to the Market Observation Post System within the time specified.

Article 18 Maintenance of order In the Venue

- I. The personnel administering the shareholders' meeting should wear identification cards or armbands.
- II. The chair may direct proctors or security personnel to help maintain order in the meeting place. Proctors or security officers, when helping maintain order at the scene, should wear armbands or identification cards with the word "Proctor".
- III. If the meeting place is equipped with sound amplifying equipment, the chair may stop any shareholders from speaking unless they are using the equipment set up by the Company.
- IV. When a shareholder violates the rules of procedure, disobeys the chair's correction, or obstructs the proceedings and refuses to follow the call to stop, the chair may direct proctors or security personnel to escort the shareholder out of the meeting.

Article 19 Rest and Meeting Resumption

- I. When the meeting is convened, the chairperson may declare a break at their discretion. If a force majeure event occurs, the chairperson may decide to suspend the meeting temporarily, and declare the time for resuming the meeting as the case may be.
- II. If the agenda arranged by the shareholders' meeting is not finished, but the venue for the meeting is not available at that time, the shareholders' meeting may decide to find another venue to continue the meeting.
- III. The shareholders' meeting may decide to postpone or resume the meeting within five days pursuant to Article 182 of the Company Act.

Article 20 Information Disclosure for Visual Communication Meetings

If a shareholders' meeting is held by the method of visual communication, the Company shall immediately disclose the voting results for the various proposals and election results on the visual communication meeting platform for the shareholders' meeting as specified after the voting is over, and shall continuously disclose them for at least 15 minutes after the chairperson declares the end of the meeting.

Article 21 Location of the chairperson and Recorder of a Shareholders' Meeting by the Method of Visual Communication

When the Company holds a shareholders' meeting by the method of visual communication, the chairperson and recorder shall be at the same place within the country, and the chairperson shall declare the address of the place at the time of the meeting.

Article 22 Handling of Communication Disconnection

- I. If a shareholders' meeting is held by the method of visual communication, the Company may make a simple connection test for the shareholders before the

meeting, and timely provide relevant services before and during the meeting to assist in dealing with technical problems of communication.

- II. If a shareholders' meeting is held by the method of visual communication, when calling the meeting to order, the chairperson shall separately declare that, in addition to the situation that the meeting need not be postponed or resumed as specified in Paragraph 4 of Article 44-20 of the Rules Governing Handling of Stock Affairs of Publicly Listed Companies, before the chairperson declares the end of the meeting, if, due to natural disasters, incidents or other force majeure events, there is an obstacle to the visual communication meeting platform or participation in the meeting by the method of visual communication for more than 30 continuous minutes, the meeting shall be postponed or resumed within five days, and the provisions of Article 182 of the Company Act shall not apply.
- III. If the meeting is postponed or resumed as specified in the preceding paragraph, the shareholders, who are not registered to attend the original shareholders' meeting by the method of visual communication, shall not attend the postponed or resumed meeting.
- IV. If the meeting shall be postponed or resumed as specified in the Paragraph 2, and shareholders have been registered to attend the original shareholders' meeting by the method of visual communication and have completed the registration, but have not attended the postponed or resumed meeting, the number of shares present at the original shareholders' meeting, and the voting rights and election rights exercised shall be included in the total number of shares, voting rights, and election rights of the shareholders present at the postponed or resumed meeting.
- V. When the shareholders' meeting is postponed or resumed in accordance with the provisions of Paragraph 2, if the voting and counting have been completed, and the voting results or the list of elected directors and supervisors have been declared for the proposals, they are not required to be discussed and resolved again.
- VI. When the Company holds a visual communication-assisted shareholders' meeting, and the visual communication meeting cannot be resumed as specified in Paragraph 2, if the total number of shares present at the shareholders' meeting after deducting the number of shares present at the shareholders' meeting by the method of visual communication still reaches the statutory quota for holding the shareholders' meeting, the shareholders' meeting shall be continuously held, and shall not be postponed or resumed as specified in Paragraph 2.

- VII. If the meeting referred to in the preceding paragraph shall be continuously held, the number of shares held by the shareholders attending the shareholders' meeting by the method of visual communication shall be included in the total number of shares held by the shareholders attending the meeting, but they shall be deemed as abstaining from all the proposals of the shareholders' meeting.
- VIII. If the company intends to postpone or resume the meeting in accordance with the provisions of Paragraph 2, it shall handle the relevant preparatory operations in accordance with the provisions set forth in Paragraph 7 of Article 44-20 of the Rules Governing Handling of Stock Affairs of Publicly Listed Companies and according to the original date of the shareholders' meeting and the provisions thereof.
- IX. The Company shall decide the period as specified in the last Paragraph of Article 12 and Paragraph 3 of Article 13 of the Rules Governing Attending Shareholders' Meetings of Publicly Listed Companies by Power of Attorney, Paragraph 2 of Article 44-5, Paragraph 1 of Article 44-15, and Paragraph 1 of Article 44-17 of the Rules Governing Handling of Stock Affairs of Publicly Listed Companies according to the date of the shareholders' meeting postponed or resumed as specified in Paragraph 2.

Article 23 Processing of a Digital Divide

When the Company holds shareholders meeting by the method of visual communication, it shall provide appropriate alternative measures to the shareholders who have difficulty in attending the shareholders' meeting by the method of visual communication. Except in the circumstances set out in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide the shareholders with connection facilities and necessary assistance, and specify the period during which shareholders may apply to the company and other related matters requiring attention.

Article 24 Implementation

The Rules shall be implemented after being approved by a shareholders' meeting, and the same shall apply to any amendments hereto.

Article 25 Date of Formulation and Amendments

The Rules were formulated on June 1, 2007

The first amendments were made on June 22, 2007

The second amendments were made on July 15, 2021

The third amendments were made on May 30, 2023

The fourth amendments were made on May 30, 2024

**【Appendix 9】**

**Edison Opto Corporation**

**Impact of the Proposed Stock Dividend  
on the Company's Operating Performance and Earnings Per Share**

Unit:NT\$

Item		Year	2026(Estimated)
Paid-in Capital at the beginning of the period			1,453,868,350
Distribution of stock and cash dividend for the year	Cash dividends per share (NT\$)		0.00000000
	Cash dividends per share from capital surplus (NT\$)		0.00000000
	Capitalization of capital surplus per share (NT\$)		0.00000000
Changes in operating results	Operating profit		Not applicable (Note)
	Percentage of increase (decrease) in operating profit over the same period last year		
	Net profit after tax		
	Percentage of increase (decrease) in net profit after tax over the same period last year		
	Earnings per share		
	Percentage of increase (decrease) in earnings per share over the same period last year		
	Annual average return on investment (inverse of average price-earning ratio)		
Proforma earnings per share and price-earnings ratio	In case of capitalization of earnings, all will be distributed in cash dividends.	Proforma earnings per share (NT\$)	
		Proforma annual average return on investment	
	If the capitalization of capital surplus is not carried out	Proforma earnings per share (NT\$)	
		Proforma annual average return on investment	
	If the capitalization of capital surplus is not carried out and capitalization of earnings, cash dividends are distributed instead	Proforma earnings per share (NT\$)	
		Proforma annual average return on investment	

- (Note) 1. The estimated dividend distribution for 2026 is based on the resolution of the Board of Directors' meeting held on February 25, 2026, and will be processed in accordance with the relevant regulations after the approval of this year's regular shareholders' meeting.
2. The financial forecast for 2026 was not published. Therefore, there is no need to disclose the estimate information.

Chairperson: Jason Wu

Managerial Officer: Jason Wu

Accounting Officer:Xi-Quan Hu

## 【Appendix 10】

### Edison Opto Corporation Shareholding Status of All Directors

- I. The total number of issued shares as of the share transfer suspension date (March 30,2026) was 145,386,835 shares.
- II. In accordance with Article 2, Paragraph 5 of the “Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies,” the requirement for minimum shareholding by all directors and supervisors does not apply if independent directors constitute more than one-half of the board and an Audit Committee has been duly established in accordance with the law.
- III. As of the share transfer suspension date for this Annual Shareholders’ Meeting (March 30, 2026), the individual and aggregate shareholdings of the directors recorded in the shareholders’ register are as follows:

Date of Share Transfer Suspension: March 30, 2026

Title	Name	Date of Appointment	Term (Years)	Number of Registered Shares	Shareholding percentage (%)
Chairperson	Jason Wu	2025.5.28	3	4,075,307	2.80
Director	Weixin Investment Limited Rep: Wang Hsiao-Chun	2025.5.28	3	4,827,428	3.32
Director	Cheng Wen-Ruei	2025.5.28	3	1,163,596	0.80
Independent director	Wang Wen-Chao	2025.5.28	3	0	0.00
Independent director	Hung Tung-Hsiung	2025.5.28	3	0	0.00
Independent director	Liu Yin-Fei	2025.5.28	3	0	0.00
Independent director	Chou Tsung-Nan	2025.5.28	3	0	0.00

## **【Appendix 11】**

### **Edison Opto Corporation Other Explanatory Matters**

For this annual shareholders' meeting, the handling of shareholder proposals is as follows:

- I. In accordance with the provisions of Article 172-1 of the Company Act, shareholders holding more than 1% of the total number of issued shares may submit proposals in writing to the Company for a annual shareholders' meeting.
- II. The Company accepted shareholder proposals for this year's annual shareholders' meeting from March 23 to April 1, 2026, between 9:00 a.m. and 5:00 p.m., and such information has been duly announced on the Market Observation Post System(MOPS).
- III. The Company has not receive any shareholder proposals.



# Edison Opto Corporation



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