

Stock Code: 3019

Asia Optical Co., Inc.
2026 Annual General Shareholders' Meeting
Agenda Handbook
(Translation)

May 27, 2026

--Disclaimer--

This is a translation of the agenda handbook for the 2026 Annual General Shareholders' Meeting of Asia Optical Co., Inc. The translation is for reference only. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

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Asia Optical Co., Inc. 2026 Annual General Shareholders' Meeting Procedures

1. Call Meeting to Order
2. Chairman in Position
3. Chairman's Address
4. Report Items
5. Recognition Items
6. Extemporaneous Motions
7. Meeting Adjourned

Asia Optical Co., Inc. 2026 Annual General Shareholders' Meeting Agenda

Type of Meeting: Physical Shareholders' Meeting

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

Place: 3F. Taichung Tanzi Technology Industrial Park (TTIP) No.1, Jianguo Road, Tanzi Dist.,
Taichung City 427, Taiwan

Attendees: All shareholders and shareholding proxy

Chairman: Mr. I-Jen Lai, Chairman of the Board of Directors

1. Chairman's Address
2. Report Items
 - (1) 2025 Business Report
 - (2) Audit Committee's Review Report
 - (3) To Report 2025 Employees' Compensation and Remuneration to Directors
 - (4) To Report 2025 Earnings Distribution by Way of Cash Dividends
 - (5) To Report the Amendments to Partial Articles of Asia Optical Co., Inc. Corporate Sustainable Development Best Practice Principles
 - (6) Other reports
3. Recognition Items
 - (1) Adoption of 2025 Business Report and Financial Statements
 - (2) Adoption of 2025 Earnings Distribution
4. Extemporary Motions
5. Meeting Adjourned

Report Items

【1】 2025 Business Report

Explanation: Please refer to Attachment I.

【2】 Audit Committee's Review Report

Explanation: Please refer to Attachment II.

【3】 To Report 2025 Employees' Compensation and Remuneration to Directors

Explanation:

- (1) The 2025 Employees' Compensation and Directors' Remuneration has been approved by the Company's Remuneration Committee and Board of Directors.
- (2) The compensation for employees and remuneration to directors in 2025 is recognized in accordance with the Company's Articles of Incorporation. Employees' compensation is NT\$370,070,000 (including NT\$24,629,936 for the compensation of junior staff), and Directors' remuneration is NT\$49,340,000. All compensation and remuneration shall be distributed in cash. Employees' compensation is distributed to the employees of the Company and of its subsidiaries.

【4】 To Report 2025 Earnings Distribution by Way of Cash Dividends

Explanation:

- (1) The item has been authorized by the Board of Directors to resolve the dividends and bonuses payable in whole or in part may be distributed in cash in accordance with Article 27-1 of the Articles of Incorporation of the Company.
- (2) The Company distributed NT\$ 1,284,521,944 from earnings available for distribution as of 2025, and all the distributed amount will be paid by way of cash dividends of NT\$4.6 per share.
- (3) Cash dividends will be distributed in integer of NTD (round down to integer of NTD). The Company's Chairman will be fully authorized to appoint certain one to handle all the total fraction shares.
- (4) The Company's Chairman shall be fully authorized to set the Ex-dividend Record Date, Payment Date of Cash dividend distribution, and other related matters.
- (5) If there are any changes to Company's share capital and the numbers of outstanding shares to cause the ratio of cash distribution to shareholders before the Ex-dividend Record Date and Payment Date of cash distribution, the Company's Chairman will be authorized to make adjustments.

【5】 To Report the Amendments to Partial Articles of Asia Optical Co., Inc. Corporate Sustainable Development Best Practice Principles

Explanation:

- (1) In accordance with the amendments to Sustainable Development Best Practice Principles for TWSE/TPEX Listed companies, the Company amended the related articles of its Corporate Sustainable Development Best Practice Principles.
- (2) Please refer to attachment VI for the aforementioned comparison table of amended articles of the Company's Corporate Sustainable Development Best Practice Principles.

【6】 Other Reports

Proposals from shareholders with or over 1% shareholdings in written form submitted to the 2026 Annual General Shareholders' Meeting.

Explanation:

By end of March 30, 2026, there were no proposals submitted from shareholders with or over 1% shareholdings to the 2026 Annual General Shareholders' Meeting in accordance with the Article 172-1 of the Company Act.

Recognition Items

【Proposal 1】 Adoption of 2025 Business Report and Financial Statements (Proposed by the Board of Directors)

Explanation:

- (1) The Parent Company Only Financial Statements and Consolidated Financial Statements prepared and delivered by the Board of Directors have been audited by Deloitte & Touche Taiwan. The Financial Statements and the 2025 Business Report have been reviewed by the Audit Committee and Board of Directors. Shareholders' recognition is respectfully requested.
- (2) Please refer to Attachment I, Attachment III and Attachment IV.

Resolution:

【Proposal 2】 Adoption of 2025 Earnings Distribution (Proposed by the Board of Directors)

Explanation:

- (1) The Company's 2025 Earnings Distribution has been approved by the Audit Committee and Board of Directors. Shareholders' recognition is requested.
- (2) Please refer to Attachment V for the Earnings Distribution Table.

Resolution:

Extemporary Motions

【Attachment I】

2025 Business Report

(1) Implementation Results of Business Plan

The consolidated revenue of Asia Optical Co., Inc. (hereinafter as “AOCI”) in 2025 achieved about NTD 26.44 billion, and Consolidated Net Income attributable to owners of the Company is amounted to NTD 1.843 billion. Basic EPS was NTD 6.6.

Looking ahead, AOCI has been made every endeavor for the three development opportunities, including to promote the humanoid robot lenses comprehensively, to demonstrate the advantages of G+P lenses (Glass + Plastic hybrid lenses) actively, and to accelerate the pace of research and development in AR, VR, Metalens, and AI applications, which boosts smooth production in the new overseas manufacturing base and releases standout products in time. By making an all-out effort to create maximum operational benefits and operation excellence in profitability, AOCI also proactively strengthens its corporate governance, and is continuously committed and dedicated ESG management in moving forward for sustainable development.

(2) Budget Execution Situation

Not applicable. AOCI did not disclose any financial forecast in 2025.

(3) Cash Receipts and Expenditures, and Profitability Analysis

1. Statement of Cash Receipts and Expenditures

In 2025, the beginning balance of cash and cash equivalents was NTD 13,141,780 thousand. Cash inflows from operating activities this year was NTD 2,103,741 thousand. Total source of capital was NTD 15,245,521 thousand, which is enough to cope with the capital demand from investing and financing activities in 2025. The ending balance of cash and cash equivalents remained NTD 12,151,793 thousand.

2. Profitability Analysis

| Analysis Indicators | | 2024 | 2025 |
|---------------------------------|-----------------------------|-----------|-----------|
| ROA (%) | | 8.69 | 8.09 |
| ROE (%) | | 12.63 | 13.39 |
| Ratio of Paid-In Capital (%) | Profit From Operation | 63.11 | 81.05 |
| | Profit Before Income Tax | 89.02 | 96.79 |
| Net Profit Margin (%) | | 8.80 | 8.13 |
| Basic EPS (Note.) | | 5.79(NTD) | 6.60(NTD) |

Unit : %

Note. If shares are distributed in connection with a capital increase out of earnings or capital reserve, further disclose information on market prices and cash dividends retroactively adjusted based on the number of shares after distribution.

(4) Research and Development Status

1. Percentage of Research and Development Expenditure in Net Sales in Recent 2 Years

Unit : NTD thousands

| Year | 2024 | 2025 |
|-------------------------|------------|------------|
| Net Sales | 23,047,473 | 26,445,656 |
| R&D Expenditure | 899,238 | 939,446 |
| Percentage of Net Sales | 3.90% | 3.55% |

2. Research & Development Results in Recent 2 Years

(1) 2024:

- A. Advanced developments of AI AMR (Autonomous Mobile Robot)
- B. Advanced developments of Meta Lenses
- C. Continuous developments of drone lens modules
- D. Continuous developments of intelligence laser rangefinder modules
- E. Continuous developments of various automotive lens modules
- F. Continuous developments of AR (Augmented Reality) and VR (Virtual Reality) lens modules
- G. Continuous developments of AMR (Autonomous Mobile Robot) lens modules for mobile industrial robots platforms.
- H. Development and mass production of AOI sensor modules for super length industrial testing purposes
- I. Continuous development and mass production of sensor modules for multiple huge-size industrial testing purposes
- J. Continuous development of key optical components in responding to market needs
- K. Continuous development of high-DOF and high-speed image scanner modules

(2) 2025:

- A. Advanced developments of AMR (Autonomous Mobile Robot) for business purposes
- B. Advanced developments of Meta Lenses
- C. Continuous developments of drone lens modules
- D. Continuous developments of intelligence laser rangefinder modules
- E. Continuous developments of various automotive lens modules
- F. Continuous developments of AR (Augmented Reality) and VR (Virtual Reality) lens modules
- G. Continuous development and mass production of sensor modules for multiple huge-size industrial testing purposes
- H. Accomplishment of development of high quality CLCC (Ceramic Leadless Chip Carrier) packing products and testing platforms.
- I. Continuous development in verification of key optical components in responding to market needs
- J. Continuous development of high-DOF and high-speed image scanner modules for high-end photocopier markets.

3. Future Research & Development Strategy

In terms of future research and development, with the steady and active attitude and spirit, along with the innovation-driven, quality-oriented, and service-oriented persistence, AOCI has continuously synchronized the mechanical and electronic technology professionals to complete its techniques for developing the fast-growing high-end technology products to reveal the integration of optoelectronics strength. For the future research and development strategy, AOCI will focus on developing below strategy implementations to build up a high degree of competitiveness in company's long-term growth.

AOCI will be devoted to put the following research and development strategies into practice, in order to increase competitive advantages and future sustainable growth.

- (1) To upgrade the quality and quantity of research and development human resources in Taiwan, China, and Japan for building up the core research and development strength.
- (2) To value the importance of innovation and creativity to accumulate global intellectual property and patents to prepare the unbreakable strength for core competitiveness for striving the world NO. 1.
- (3) To devote efforts to develop futuristic and diversified optoelectronics products and step in the cross-field of biomedical technology.
- (4) To uphold the critical techniques to create significant powers with outstanding core technologies and be the lead in the optoelectronics industry.

Chairman: I-Jen Lai

General Manager: Tai-Lang Lin

Accounting Manager: Wen-Keh Weng

【Attachment II】

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 business report, financial statements and proposal for distribution of earnings. The financial statements were audited by CPA Shui-Ching Chiang and CPA Wang, Samuel M. of Deloitte & Touche, and have issued an audit report with an unqualified opinion. The business report, financial statements, and earnings distribution proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of ASIA OPTICAL CO., INC. According to relevant requirements of Article 14-4 of Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

We hereby propose for approval

To

2026 Annual General Shareholders' Meeting of ASIA OPTICAL CO., INC.

ASIA OPTICAL CO., INC.

Chairman of the Audit Committee:

Chyan-Long Jan

March 4, 2026

【Attachment III】

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Asia Optical Co., Inc.

Opinion

We have audited the accompanying consolidated financial statements of Asia Optical Co., Inc. and its subsidiaries (collectively referred to as the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years 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 2024, and its consolidated financial performance and its consolidated cash flows for the years 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. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

Sales Recognition

The Group's sales are primarily generated by the optical component segment, contact image sensor modules segment, optronics components segment, optronics products segment, and digital camera segment. The sales revenue of the Group increased compared to the prior year, and sales to particular customers had increased substantially. Since the sales generated from these particular customers accounted for a major proportion of total sales, the recognition of sales from these particular customers was identified as a key audit matter. Refer to Notes 4 and 23 to the consolidated financial statements.

We obtained an understanding of and tested the internal controls of the Group in relation to the recognition of sales from particular customers. We also performed the following audit procedures:

1. We selected sample transactions from sales and tested the operating effectiveness of relevant key controls.
2. We selected samples of sales from particular customers with significant sales growth and checked them against purchase orders and related documents such as shipping documents or the receipts for payments to confirm the authenticity of the sales revenue.

Other Matter

We have also audited the parent company only financial statements of Asia Optical Co., Inc. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the IFRS, IAS, IFRIC and 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.

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' report are Shu-Ching Chiang and Hsiang-Min Wang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 4, 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 audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' 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' report and consolidated financial statements shall prevail.

ASIA OPTICAL CO., INC. AND SUBSIDIARIES

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

| ASSETS | 2025 | | 2024 | |
|---|----------------------|------------|----------------------|------------|
| | Amount | % | Amount | % |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents (Notes 4 and 6) | \$ 12,151,793 | 44 | \$ 13,141,780 | 51 |
| Financial assets at amortized cost - current (Notes 4 and 9) | 151,632 | - | 156,095 | - |
| Notes receivable (Notes 4 and 23) | 72,560 | - | 77,547 | - |
| Trade receivables from unrelated parties (Notes 4, 10 and 23) | 5,451,803 | 20 | 4,819,607 | 19 |
| Trade receivables from related parties (Notes 23 and 31) | 208 | - | - | - |
| Other receivables (Notes 4 and 31) | 37,564 | - | 39,533 | - |
| Inventories (Notes 4 and 11) | 5,363,715 | 20 | 3,594,980 | 14 |
| Other current assets (Notes 4 and 13) | 158,876 | 1 | 158,701 | 1 |
| Total current assets | 23,388,151 | 85 | 21,988,243 | 85 |
| NON-CURRENT ASSETS | | | | |
| Financial assets at fair value through profit or loss - non-current (Notes 4 and 7) | 23,856 | - | 32,656 | - |
| Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8) | 27,134 | - | 54,749 | - |
| Investments accounted for using the equity method (Notes 4 and 14) | 23,834 | - | 52,880 | - |
| Property, plant and equipment (Notes 4 and 15) | 3,180,724 | 12 | 2,828,543 | 11 |
| Right-of-use assets (Notes 4 and 16) | 355,043 | 2 | 274,888 | 1 |
| Investment properties (Notes 4 and 17) | 260,408 | 1 | 307,053 | 1 |
| Other intangible assets (Notes 4 and 18) | 51,512 | - | 59,638 | - |
| Deferred tax assets (Notes 4 and 25) | 24,604 | - | 59,843 | 1 |
| Prepayments for equipment | 54,578 | - | 104,039 | 1 |
| Refundable deposits | 18,278 | - | 13,553 | - |
| Total non-current assets | 4,019,971 | 15 | 3,787,842 | 15 |
| TOTAL | \$ 27,408,122 | 100 | \$ 25,776,085 | 100 |
| LIABILITIES AND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Contract liabilities (Notes 4 and 23) | \$ 343,569 | 1 | \$ 374,558 | 2 |
| Notes payable | 2,562 | - | 2,655 | - |
| Trade payables to unrelated parties | 5,926,229 | 22 | 4,661,549 | 18 |
| Trade payables to related parties (Note 31) | 3,273 | - | 5,244 | - |
| Other payables (Note 19) | 2,905,521 | 11 | 2,579,413 | 10 |
| Current tax liabilities (Notes 4 and 25) | 311,897 | 1 | 421,606 | 2 |
| Lease liabilities - current (Notes 4 and 16) | 27,111 | - | 18,321 | - |
| Other current liabilities (Notes 4 and 23) | 124,132 | - | 101,636 | - |
| Total current liabilities | 9,644,294 | 35 | 8,164,982 | 32 |
| NON-CURRENT LIABILITIES | | | | |
| Deferred tax liabilities (Notes 4 and 25) | 237,875 | 1 | 202,362 | 1 |
| Lease liabilities - non-current (Notes 4 and 16) | 31,176 | - | 24,694 | - |
| Net defined benefit liabilities - non-current (Notes 4 and 21) | 76,625 | - | 87,072 | - |
| Guarantee deposits received | 7,668 | - | 7,848 | - |
| Other non-current liabilities (Notes 4 and 20) | 2,362 | - | 2,338 | - |
| Total non-current liabilities | 355,706 | 1 | 324,314 | 1 |
| Total liabilities | 10,000,000 | 36 | 8,489,296 | 33 |
| EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY | | | | |
| Ordinary shares | 2,792,439 | 11 | 2,792,439 | 11 |
| Capital surplus | 5,486,514 | 20 | 5,476,803 | 21 |
| Retained earnings | | | | |
| Legal reserve | 2,335,641 | 8 | 2,171,975 | 8 |
| Special reserve | 5,797 | - | 368,933 | 2 |
| Unappropriated earnings | 4,276,527 | 16 | 3,355,338 | 13 |
| Other equity | (23,437) | - | 507,072 | 2 |
| Total equity attributable to owners of the Company | 14,873,481 | 55 | 14,672,560 | 57 |
| NON-CONTROLLING INTERESTS | 2,534,641 | 9 | 2,614,229 | 10 |
| Total equity | 17,408,122 | 64 | 17,286,789 | 67 |
| TOTAL | \$ 27,408,122 | 100 | \$ 25,776,085 | 100 |

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

ASIA OPTICAL CO., INC. AND SUBSIDIARIES

CONSOLIDATED 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 | % |
| SALES (Notes 4, 23 and 31) | \$ 26,445,656 | 100 | \$ 23,047,473 | 100 |
| COST OF GOODS SOLD (Notes 11, 24 and 31) | <u>21,480,262</u> | <u>82</u> | <u>18,767,627</u> | <u>81</u> |
| GROSS PROFIT | <u>4,965,394</u> | <u>18</u> | <u>4,279,846</u> | <u>19</u> |
| OPERATING EXPENSES (Notes 24 and 31) | | | | |
| Selling and marketing expenses | 279,987 | 1 | 243,855 | 1 |
| General and administrative expenses | 1,476,056 | 6 | 1,378,413 | 6 |
| Research and development expenses | 939,446 | 3 | 899,238 | 4 |
| Expected credit loss (gain) (Notes 4 and 10) | <u>6,510</u> | <u>-</u> | <u>(4,074)</u> | <u>-</u> |
| Total operating expenses | <u>2,701,999</u> | <u>10</u> | <u>2,517,432</u> | <u>11</u> |
| PROFIT FROM OPERATIONS | <u>2,263,395</u> | <u>8</u> | <u>1,762,414</u> | <u>8</u> |
| NON-OPERATING INCOME AND EXPENSES | | | | |
| Other income (Notes 24 and 31) | 106,832 | 1 | 71,981 | - |
| Other gains and losses (Notes 4 and 24) | (15,646) | - | (5,311) | - |
| Finance costs (Notes 4 and 16) | (2,234) | - | (1,062) | - |
| Share of profit or loss of associates (Notes 4 and 14) | (4,621) | - | 2,671 | - |
| Interest income (Note 4) | 361,517 | 1 | 456,964 | 2 |
| Foreign exchange gain (Note 4) | 2,136 | - | 120,329 | 1 |
| Net gain (loss) on financial asset at fair value through profit or loss (Note 4) | <u>(8,708)</u> | <u>-</u> | <u>77,743</u> | <u>-</u> |
| Total non-operating income and expenses | <u>439,276</u> | <u>2</u> | <u>723,315</u> | <u>3</u> |
| PROFIT BEFORE INCOME TAX | 2,702,671 | 10 | 2,485,729 | 11 |
| INCOME TAX EXPENSE (Notes 4 and 25) | <u>552,632</u> | <u>2</u> | <u>457,298</u> | <u>2</u> |
| NET PROFIT FOR THE YEAR | <u>2,150,039</u> | <u>8</u> | <u>2,028,431</u> | <u>9</u> |
| OTHER COMPREHENSIVE INCOME (LOSS) (Note 4) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | |
| Remeasurement of defined benefit plans (Note 21) | (4,329) | - | 21,265 | - |

(Continued)

ASIA OPTICAL CO., INC. AND SUBSIDIARIES

CONSOLIDATED 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 | % |
| Unrealized losses from investments in equity instruments measured at fair value through other comprehensive income | (33,815) | - | (25,764) | - |
| Items that may be reclassified subsequently to profit or loss: | | | | |
| Exchange differences on translation of the financial statements of foreign operations | <u>(557,622)</u> | <u>(2)</u> | <u>1,014,628</u> | <u>4</u> |
| Other comprehensive (loss) income for the year | <u>(595,766)</u> | <u>(2)</u> | <u>1,010,129</u> | <u>4</u> |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | <u>\$ 1,554,273</u> | <u>6</u> | <u>\$ 3,038,560</u> | <u>13</u> |
| NET PROFIT ATTRIBUTABLE TO: | | | | |
| Owners of the Company | \$ 1,843,199 | 7 | \$ 1,615,785 | 7 |
| Non-controlling interests | <u>306,840</u> | <u>1</u> | <u>412,646</u> | <u>2</u> |
| | <u>\$ 2,150,039</u> | <u>8</u> | <u>\$ 2,028,431</u> | <u>9</u> |
| TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO: | | | | |
| Owners of the Company | \$ 1,308,186 | 5 | \$ 2,506,869 | 11 |
| Non-controlling interests | <u>246,087</u> | <u>1</u> | <u>531,691</u> | <u>2</u> |
| | <u>\$ 1,554,273</u> | <u>6</u> | <u>\$ 3,038,560</u> | <u>13</u> |
| EARNINGS PER SHARE (Note 26) | | | | |
| Basic | <u>\$ 6.60</u> | | <u>\$ 5.79</u> | |
| Diluted | <u>\$ 6.50</u> | | <u>\$ 5.74</u> | |

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

ASIA OPTICAL CO., INC. AND SUBSIDIARIES

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

| | Equity Attributable to Owners of the Company | | | | | Other Equity (Note 4) | | Total | Non-controlling Interests (Note 4) | Total Equity |
|--|--|-----------------------------------|------------------------------------|-----------------|-------------------------|---|--|---------------|------------------------------------|---------------|
| | Ordinary Shares (Note 22) | Capital Surplus (Notes 22 and 27) | Retained Earnings (Notes 4 and 22) | | | Exchange Differences on Translation of the Financial Statements of Foreign Operations | Unrealized Valuation Loss on Financial Assets at Fair Value Through Other Comprehensive Income | | | |
| | | | Legal Reserve | Special Reserve | Unappropriated Earnings | | | | | |
| BALANCE ON JANUARY 1, 2024 | \$ 2,792,439 | \$ 5,365,320 | \$ 2,100,482 | \$ 281,870 | \$ 2,379,872 | \$ (363,136) | \$ - | \$ 12,556,847 | \$ 2,270,757 | \$ 14,827,604 |
| Appropriation of 2023 earnings | | | | | | | | | | |
| Legal reserve | - | - | 71,493 | - | (71,493) | - | - | - | - | - |
| Special reserve | - | - | - | 87,063 | (87,063) | - | - | - | - | - |
| Cash dividends, NT\$1.80 per share | - | - | - | - | (502,639) | - | - | (502,639) | - | (502,639) |
| Net profit for the year ended December 31, 2024 | - | - | - | - | 1,615,785 | - | - | 1,615,785 | 412,646 | 2,028,431 |
| Other comprehensive income for the year ended December 31, 2024, net of income tax | - | - | - | - | 20,876 | 895,972 | (25,764) | 891,084 | 119,045 | 1,010,129 |
| Total comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | 1,636,661 | 895,972 | (25,764) | 2,506,869 | 531,691 | 3,038,560 |
| Change in ownership interests in subsidiaries | - | 111,483 | - | - | - | - | - | 111,483 | (111,483) | - |
| Decrease in non-controlling interests | - | - | - | - | - | - | - | - | (76,736) | (76,736) |
| BALANCE ON DECEMBER 31, 2024 | 2,792,439 | 5,476,803 | 2,171,975 | 368,933 | 3,355,338 | 532,836 | (25,764) | 14,672,560 | 2,614,229 | 17,286,789 |
| Appropriation of 2024 earnings | | | | | | | | | | |
| Legal reserve | - | - | 163,666 | - | (163,666) | - | - | - | - | - |
| Cash dividends, NT\$4.00 per share | - | - | - | - | (1,116,976) | - | - | (1,116,976) | - | (1,116,976) |
| Special reserve reversed | - | - | - | (363,136) | 363,136 | - | - | - | - | - |
| Net profit for the year ended December 31, 2025 | - | - | - | - | 1,843,199 | - | - | 1,843,199 | 306,840 | 2,150,039 |
| Other comprehensive loss for the year ended December 31, 2025, net of income tax | - | - | - | - | (4,504) | (496,694) | (33,815) | (535,013) | (60,753) | (595,766) |
| Total comprehensive income (loss) for the year ended December 31, 2025 | - | - | - | - | 1,838,695 | (496,694) | (33,815) | 1,308,186 | 246,087 | 1,554,273 |
| Actual acquisition of interests in subsidiary | - | 9,711 | - | - | - | - | - | 9,711 | (9,711) | - |
| Decrease in non-controlling interests | - | - | - | - | - | - | - | - | (315,964) | (315,964) |
| BALANCE ON DECEMBER 31, 2025 | \$ 2,792,439 | \$ 5,486,514 | \$ 2,335,641 | \$ 5,797 | \$ 4,276,527 | \$ 36,142 | \$ (59,579) | \$ 14,873,481 | \$ 2,534,641 | \$ 17,408,122 |

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

ASIA OPTICAL CO., INC. AND SUBSIDIARIES

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

| | 2025 | 2024 |
|--|------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Income before income tax | \$ 2,702,671 | \$ 2,485,729 |
| Adjustments for: | | |
| Depreciation expense | 731,330 | 673,581 |
| Amortization expense | 35,529 | 37,022 |
| Expected credit loss (gain) | 6,510 | (4,074) |
| Loss (gain) on financial assets at fair value through profit or loss, net | 8,708 | (77,743) |
| Finance costs | 2,234 | 1,062 |
| Interest income | (361,517) | (456,964) |
| Share of profit or loss of associates | 4,621 | (2,671) |
| Loss on disposal of property, plant and equipment | 4,297 | 891 |
| Write-down of inventories | 15,461 | 30,144 |
| Net loss on foreign currency exchange | 26,983 | 224,478 |
| Recognition of provisions | 24 | 24 |
| Net changes in operating assets and liabilities: | | |
| Notes receivable | 3,384 | 30,592 |
| Trade receivables | (666,177) | (337,433) |
| Other receivables | 1,240 | (7,107) |
| Inventories | (1,857,500) | (490,958) |
| Other current assets | (2,913) | (14,648) |
| Contract liabilities | (28,565) | (22,443) |
| Notes payable | 61 | (1,456) |
| Trade payables | 1,311,870 | 1,208,726 |
| Other payables | 380,705 | 467,999 |
| Other current liabilities | 24,152 | 4,859 |
| Net defined benefit liabilities | (14,212) | (10,639) |
| Cash generated from operations | 2,328,896 | 3,738,971 |
| Interest received | 361,517 | 456,964 |
| Interest paid | (2,234) | (1,062) |
| Income tax paid | (584,438) | (368,148) |
| Net cash generated from operating activities | <u>2,103,741</u> | <u>3,826,725</u> |
| CASH FLOWS USED IN INVESTING ACTIVITIES | | |
| Purchase of financial assets at fair value through other comprehensive income | (6,200) | - |
| Purchase of financial assets at amortized cost | (180,865) | (115,860) |
| Proceeds from sale of financial assets at amortized cost | 184,436 | 137,530 |
| Proceeds from disposal of financial assets at fair value through profit or loss | - | 153,605 |
| Proceeds from capital reduction of financial assets at fair value through profit or loss | - | 66,041 |
| Payments for property, plant and equipment | (943,676) | (601,719) |

| | | |
|---|---------|--------|
| Proceeds from disposal of property, plant and equipment | 1,525 | 34,255 |
| Decrease (Increase) in refundable deposits | (5,085) | 109 |

(Continued)

ASIA OPTICAL CO., INC. AND SUBSIDIARIES

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

| | 2025 | 2024 |
|--|----------------------------|----------------------------|
| Payments for intangible assets | \$ (27,486) | \$ (17,286) |
| Increase in prepayments for equipment | (144,685) | (294,857) |
| Dividends received from associated | <u>23,110</u> | <u>-</u> |
| Net cash used in investing activities | <u>(1,098,926)</u> | <u>(638,182)</u> |
| CASH FLOWS USED IN FINANCING ACTIVITES | | |
| Decrease in guarantee deposits received | - | 3,760 |
| Repayment of the principal portion of lease liabilities | (111,605) | (20,005) |
| Dividends paid to owners of the Company | (1,116,976) | (502,639) |
| Acquisition of additional interests in subsidiary | (24,541) | - |
| Change in non-controlling interests | <u>(291,423)</u> | <u>(76,736)</u> |
| Net cash used in financing activities | <u>(1,544,545)</u> | <u>(595,620)</u> |
| EFFECTS OF EXCHANGE RATE CHANGES ON THE BALANCE OF CASH AND CASH EQUIVALENTS HELD IN FOREIGN CURRENCIES | | |
| | <u>(450,257)</u> | <u>801,968</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (989,987) | 3,394,891 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | <u>13,141,780</u> | <u>9,746,889</u> |
| CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | <u>\$12,151,793</u> | <u>\$13,141,780</u> |

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

【Attachment IV】

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
Asia Optical Co., Inc.

Opinion

We have audited the accompanying parent company only financial statements of Asia Optical Co., Inc. (the “Company”), which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and 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 financial position of the Company as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis 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 stated as follows:

Sales Recognition

The Company's sales are primarily generated by the optical component segment. The sales revenue of the Company decreased compared to the prior year, but the sales to particular customers increased substantially. Since the sales generated from these only for particular customers accounted for a major proportion of total sales, the recognition of sales from these particular customers was identified as a key audit matter. Refer to Notes 4 and 19 to the parent company only financial statements.

We obtained an understanding of and tested the internal controls of the Company in relation to the recognition of sales from particular customers. We also performed the following audit procedures:

1. We selected sample transactions from sales and tested the operating effectiveness of relevant key controls.
2. We selected samples of sales from particular customers with significant sales growth and checked them against purchase orders and related documents such as shipping documents or the receipts for payments to confirm the authenticity of the sales revenue.

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

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and 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.

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

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. 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 parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of 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 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 Shu-Ching Chiang and Hsiang-Min Wang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 4, 2026

Notice to Readers

The accompanying parent company only financial statements are intended only to present the 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 audit such parent company only financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying parent company only 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' report and parent company only financial statements shall prevail.

ASIA OPTICAL CO., INC.

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

| ASSETS | 2025 | | 2024 | |
|---|----------------------|------------|----------------------|------------|
| | Amount | % | Amount | % |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents (Notes 4 and 6) | \$ 3,690,710 | 16 | \$ 3,887,166 | 17 |
| Trade receivables from unrelated parties (Notes 4, 9 and 19) | 602,876 | 2 | 725,058 | 3 |
| Trade receivables from related parties (Notes 4, 19 and 27) | 477,235 | 2 | 355,459 | 2 |
| Other receivables (Notes 4 and 27) | 179,507 | 1 | 64,270 | - |
| Inventories (Notes 4 and 10) | 221,801 | 1 | 252,774 | 1 |
| Other current assets | 36,027 | - | 56,733 | - |
| Total current assets | <u>5,208,156</u> | <u>22</u> | <u>5,341,460</u> | <u>23</u> |
| NON-CURRENT ASSETS | | | | |
| Financial assets at fair value through profit or loss - non-current (Notes 4 and 7) | 19,188 | - | 27,896 | - |
| Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8) | 27,134 | - | 54,749 | - |
| Investments accounted for using the equity method (Notes 4 and 11) | 17,598,933 | 74 | 16,889,300 | 73 |
| Property, plant and equipment (Notes 4, 12 and 27) | 627,830 | 3 | 601,405 | 3 |
| Right-of-use assets (Notes 4 and 13) | 18,228 | - | 26,312 | - |
| Investment properties (Notes 4 and 14) | 105,588 | 1 | 109,065 | 1 |
| Other intangible assets (Notes 4 and 15) | 26,700 | - | 37,412 | - |
| Deferred tax assets (Notes 4 and 21) | 3,681 | - | 42,390 | - |
| Prepayments for equipment | 13,662 | - | 20,870 | - |
| Refundable deposits | 5,442 | - | 5,449 | - |
| Total non-current assets | <u>18,446,386</u> | <u>78</u> | <u>17,814,848</u> | <u>77</u> |
| TOTAL | <u>\$ 23,654,542</u> | <u>100</u> | <u>\$ 23,156,308</u> | <u>100</u> |
| LIABILITIES AND EQUITY | | | | |
| CURRENT LIABILITIES | | | | |
| Contract liabilities - current (Notes 4 and 19) | \$ 273,229 | 1 | \$ 301,888 | 1 |
| Trade payables to unrelated parties | 593,431 | 3 | 487,303 | 2 |
| Trade payables to related parties (Note 27) | 6,110,678 | 26 | 6,252,758 | 27 |
| Other payables to unrelated parties (Note 16) | 937,060 | 4 | 789,797 | 3 |
| Other payables to related parties (Note 27) | 403,076 | 2 | 217,476 | 1 |
| Current tax liabilities (Notes 4 and 21) | 117,128 | - | 109,222 | 1 |
| Lease liabilities - current (Notes 4 and 13) | 7,288 | - | 8,557 | - |
| Other current liabilities | 2,260 | - | 2,250 | - |
| Total current liabilities | <u>8,444,150</u> | <u>36</u> | <u>8,169,251</u> | <u>35</u> |
| NON-CURRENT LIABILITIES | | | | |
| Deferred tax liabilities (Notes 4 and 21) | 161,334 | 1 | 118,455 | 1 |
| Lease liabilities - non-current (Notes 4 and 13) | 10,494 | - | 17,190 | - |
| Net defined benefit liabilities - non-current (Notes 4 and 17) | 78,543 | - | 87,936 | - |
| Investment accounted for using the equity method - credit (Notes 4 and 11) | 86,540 | - | 90,916 | 1 |
| Total non-current liabilities | <u>336,911</u> | <u>1</u> | <u>314,497</u> | <u>2</u> |
| Total liabilities | <u>8,781,061</u> | <u>37</u> | <u>8,483,748</u> | <u>37</u> |
| EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY | | | | |
| Ordinary shares | 2,792,439 | 12 | 2,792,439 | 12 |
| Capital surplus | 5,486,514 | 23 | 5,476,803 | 24 |
| Retained earnings | | | | |
| Legal reserve | 2,335,641 | 10 | 2,171,975 | 9 |
| Special reserve | 5,797 | - | 368,933 | 2 |
| Unappropriated earnings | 4,276,527 | 18 | 3,355,338 | 14 |
| Other equity | (23,437) | - | 507,072 | 2 |
| Total equity | <u>14,873,481</u> | <u>63</u> | <u>14,672,560</u> | <u>63</u> |
| TOTAL | <u>\$ 23,654,542</u> | <u>100</u> | <u>\$ 23,156,308</u> | <u>100</u> |

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

ASIA OPTICAL CO., INC.

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 | % |
| SALES (Notes 4, 19 and 27) | \$ 6,083,570 | 100 | \$ 6,446,391 | 100 |
| COST OF GOODS SOLD (Notes 10, 17, 20 and 27) | <u>4,218,016</u> | <u>69</u> | <u>5,380,098</u> | <u>83</u> |
| GROSS PROFIT | <u>1,865,554</u> | <u>31</u> | <u>1,066,293</u> | <u>17</u> |
| OPERATING EXPENSES (Notes 17 and 20) | | | | |
| Selling and marketing expenses | 77,347 | 1 | 43,082 | 1 |
| General and administrative expenses | 390,259 | 6 | 367,742 | 6 |
| Research and development expenses | 644,406 | 11 | 597,170 | 9 |
| Expected credit gain (Notes 4 and 9) | <u>(5,248)</u> | <u>-</u> | <u>(5,151)</u> | <u>-</u> |
| Total operating expenses | <u>1,106,764</u> | <u>18</u> | <u>1,002,843</u> | <u>16</u> |
| PROFIT FROM OPERATIONS | <u>758,790</u> | <u>13</u> | <u>63,450</u> | <u>1</u> |
| NON-OPERATING INCOME AND EXPENSES | | | | |
| Finance costs (Notes 4 and 13) | (621) | - | (357) | - |
| Share of profit of subsidiaries (Notes 4 and 11) | 1,009,163 | 17 | 1,610,152 | 25 |
| Interest income (Note 4) | 106,926 | 2 | 104,136 | 2 |
| Rental income (Note 27) | 6,401 | - | 6,402 | - |
| Other income (Notes 4 and 27) | 78,794 | 1 | 69,217 | 1 |
| Foreign exchange gain (loss), net (Note 4) | 92,931 | 1 | (120,023) | (2) |
| Net loss on financial assets at fair value through profit or loss (Note 4) | (8,708) | - | (14,602) | - |
| Other expenses | <u>(92)</u> | <u>-</u> | <u>(9)</u> | <u>-</u> |
| Total non-operating income and expenses | <u>1,284,794</u> | <u>21</u> | <u>1,654,916</u> | <u>26</u> |
| PROFIT BEFORE INCOME TAX | 2,043,584 | 34 | 1,718,366 | 27 |
| INCOME TAX EXPENSE (Notes 4 and 21) | <u>200,385</u> | <u>3</u> | <u>102,581</u> | <u>2</u> |
| NET PROFIT FOR THE YEAR | <u>1,843,199</u> | <u>31</u> | <u>1,615,785</u> | <u>25</u> |
| OTHER COMPREHENSIVE INCOME (LOSS) (Note 4) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | |

(Continued)

ASIA OPTICAL CO., INC.

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 | % |
| Remeasurement of defined benefit plans (Note 17) | \$ (5,689) | - | \$ 10,478 | - |
| Unrealized losses from investments in equity instruments measured at fair value through other comprehensive income | (33,815) | (1) | (25,764) | - |
| Share of other comprehensive income of subsidiaries accounted for using the equity method | <u>1,185</u> | <u>-</u> | <u>10,398</u> | <u>-</u> |
| | <u>(38,319)</u> | <u>(1)</u> | <u>(4,888)</u> | <u>-</u> |
| Items that may be reclassified subsequently to profit or loss: | | | | |
| Exchange differences on translation of the financial statements of foreign operations | <u>(496,694)</u> | <u>(8)</u> | <u>895,972</u> | <u>14</u> |
| Other comprehensive (loss) income for the year | <u>(535,013)</u> | <u>(9)</u> | <u>891,084</u> | <u>14</u> |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | <u>\$ 1,308,186</u> | <u>22</u> | <u>\$ 2,506,869</u> | <u>39</u> |
| EARNINGS PER SHARE (Note 22) | | | | |
| Basic | <u>\$ 6.60</u> | | <u>\$ 5.79</u> | |
| Diluted | <u>\$ 6.50</u> | | <u>\$ 5.74</u> | |

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

ASIA OPTICAL CO., INC.

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

| | Ordinary Shares (Note 18) | Capital Surplus (Note 18) | Retained Earnings (Notes 4 and 18) | | | Other Equity (Note 4) | | Total | Total Equity |
|--|------------------------------|------------------------------|------------------------------------|-----------------|----------------------------|---|---|--------------|---------------|
| | | | Legal Reserve | Special Reserve | Unappropriated Earnings | Exchange Differences on Translation of the Financial Statements of Foreign Operations | Unrealized Valuation Loss on Financial Assets at Fair Value Through Other Comprehensive Income | | |
| | | | | | | | | | |
| BALANCE ON JANUARY 1, 2024 | \$ 2,792,439 | \$ 5,365,320 | \$ 2,100,482 | \$ 281,870 | \$ 2,379,872 | \$ (363,136) | \$ - | \$ (363,136) | \$ 12,556,847 |
| Appropriation of 2023 earnings | | | | | | | | | |
| Legal reserve | - | - | 71,493 | - | (71,493) | - | - | - | - |
| Special reserve | - | - | - | 87,063 | (87,063) | - | - | - | - |
| Cash dividends, NT\$1.80 per share | - | - | - | - | (502,639) | - | - | - | (502,639) |
| Net profit for the year ended December 31, 2024 | - | - | - | - | 1,615,785 | - | - | - | 1,615,785 |
| Other comprehensive income for the year ended December 31, 2024, net of income tax | - | - | - | - | 20,876 | 895,972 | (25,764) | 870,208 | 891,084 |
| Total comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | 1,636,661 | 895,972 | (25,764) | 870,208 | 2,506,869 |
| Change in ownership interests in subsidiaries | - | 111,483 | - | - | - | - | - | - | 111,483 |
| BALANCE ON DECEMBER 31, 2024 | 2,792,439 | 5,476,803 | 2,171,975 | 368,933 | 3,355,338 | 532,836 | (25,764) | 507,072 | 14,672,560 |
| Appropriation of 2024 earnings | | | | | | | | | |
| Legal reserve | - | - | 163,666 | - | (163,666) | - | - | - | - |
| Cash dividends, NT\$4.00 per share | - | - | - | - | (1,116,976) | - | - | - | (1,116,976) |
| Special reserve reversed | - | - | - | (363,136) | 363,136 | - | - | - | - |
| Net profit for the year ended December 31, 2025 | - | - | - | - | 1,843,199 | - | - | - | 1,843,199 |
| Other comprehensive loss for the year ended December 31, 2025, net of income tax | - | - | - | - | (4,504) | (496,694) | (33,815) | (530,509) | (535,013) |
| Total comprehensive income (loss) for the year ended December 31, 2025 | - | - | - | - | 1,838,695 | (496,694) | (33,815) | (530,509) | 1,308,186 |
| Actual acquisition of interests in subsidiary | - | 9,711 | - | - | - | - | - | - | 9,711 |
| BALANCE ON DECEMBER 31, 2025 | \$ 2,792,439 | \$ 5,486,514 | \$ 2,335,641 | \$ 5,797 | \$ 4,276,527 | \$ 36,142 | \$ (59,579) | \$ (23,437) | \$ 14,873,481 |

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

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

| | 2025 | 2024 |
|---|------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Income before income tax | \$ 2,043,584 | \$ 1,718,366 |
| Adjustments for: | | |
| Depreciation expense | 78,179 | 81,664 |
| Amortization expense | 29,517 | 34,329 |
| Expected credit gain | (5,248) | (5,151) |
| Net loss on financial assets at fair value through profit or loss | 8,708 | 14,602 |
| Finance costs | 621 | 357 |
| Interest income | (106,926) | (104,136) |
| Share of profit of subsidiaries | (1,009,163) | (1,610,152) |
| Write-down of inventories | 1,952 | 141 |
| Net loss on foreign currency exchange | 28,775 | 240,889 |
| Gain on disposal of property, plant and equipment, net | - | (46) |
| Net changes in operating assets and liabilities: | | |
| Trade receivables | 24,343 | (230,633) |
| Other receivables | (115,237) | (43,634) |
| Inventories | 29,021 | (26,861) |
| Other current assets | 3,933 | 89 |
| Contract liabilities | (28,659) | (44,848) |
| Trade payables | (78,266) | 1,886,588 |
| Other payables | 311,543 | 220,533 |
| Other current liabilities | 10 | 148 |
| Net defined benefit liabilities | <u>(15,082)</u> | <u>(15,020)</u> |
| Cash generated from operations | 1,201,605 | 2,117,225 |
| Interest received | 106,926 | 104,136 |
| Interest paid | (621) | (357) |
| Income tax paid | <u>(110,891)</u> | <u>(87,077)</u> |
| Net cash generated from operating activities | <u>1,197,019</u> | <u>2,133,927</u> |
| CASH FLOWS GENERATED FROM INVESTING ACTIVITIES | | |
| Purchase of financial assets at fair value through other comprehensive income | (6,200) | - |
| Acquisitions of equity interest in subsidiary | - | (23,330) |
| Payments for property, plant and equipment | (61,988) | (18,391) |
| Proceeds from disposal of property, plant and equipment | 1,312 | 32,337 |
| Decrease in refundable deposits | 7 | 338 |
| Payments for intangible assets | (18,805) | (10,546) |
| Increase in prepayments for equipment | (8,254) | (16,435) |
| Dividends received | <u>127,105</u> | <u>339,195</u> |
| Net cash generated from investing activities | <u>33,177</u> | <u>303,168</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Repayment of the principal portion of lease liabilities | \$ (8,700) | \$ (9,610) |

(Continued)

ASIA OPTICAL CO., INC.

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

| | 2025 | 2024 |
|---|---------------------|---------------------|
| Dividends paid to owners of the Company | (1,116,976) | (502,639) |
| Acquisition of additional interests in subsidiary | <u>(300,976)</u> | <u>-</u> |
| Net cash used in financing activities | <u>(1,426,652)</u> | <u>(512,249)</u> |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (196,456) | 1,924,846 |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR | <u>3,887,166</u> | <u>1,962,320</u> |
| CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR | <u>\$ 3,690,710</u> | <u>\$ 3,887,166</u> |

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

【Attachment V】

Asia Optical Co., Ltd.

2025 Earnings Distribution Table

| | Unit: NT\$ |
|---|------------------------|
| Items | Amount |
| Net Income of 2025 | \$1,843,198,667 |
| Minus: 2025 Remeasurement of defined benefit plans | (4,503,677) |
| The total amount of net income of 2025 and other items adjusted to retained earnings other than net income of 2025 | \$1,838,694,990 |
| Minus: Legal Reserve | (183,869,499) |
| Minus: Special Reserve | (23,436,941) |
| Earnings available for distribution in 2025 | \$1,631,388,550 |
| Add: Unappropriated retained earnings of previous years | 2,437,830,788 |
| Earnings available for distribution as of December 31, 2025 | \$4,069,219,338 |
| Distribution Item | |
| Cash Dividends (NT\$ <u>4.6</u> per share) | (1,284,521,944) |
| Unappropriated retained earnings | \$2,784,697,394 |

Note 1: Priority to distribute net income of 2025.

Note 2: According to Article 27-1 of the Company's Articles of Incorporation to authorize the distributable dividends and bonuses in whole or in part may be paid in cash after the resolution has been adopted by the board of directors.

Note 3: The cash dividend distribution is based on the number of actual common shares outstanding (279,243,901 shares) as the board's resolution made on March 4, 2026.

Chairman: I-Jen Lai General Manager: Tai-Lang Lin Accounting Manager: Wen-Keh Weng

【Attachment VI】

Comparison Table of Amended Articles in the Asia Optical Co., Inc.
Corporate Sustainable Development Best Practice Principles

| Current Articles | Revised Articles | Rationale of Revision |
|--|--|---|
| <p style="text-align: center;">Article 15</p> <p>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:</p> <ol style="list-style-type: none"> 1. Reduce resource and energy consumption of its products and services. 2. Reduce emission of pollutants, toxins and waste, and dispose of water properly. 3. Improve recyclability and reusability of raw materials or products. 4. Maximize the sustainability of renewable resource of renewable resources. 5. Enhance the durability of products. 6. Improve efficiency of | <p style="text-align: center;">Article 15</p> <p>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>living things</u>, and human beings from its business operations:</p> <ol style="list-style-type: none"> 1. Reduce resource and energy consumption of its products and services. 2. Reduce emission of pollutants, toxins and waste, and dispose of water properly. 3. Improve recyclability and reusability of raw materials or products. 4. Maximize the sustainability of renewable resource of renewable resources. 5. Enhance the durability of products. 6. Improve efficiency of | <p>In coping with the Act and Regulations amendments to be advised.</p> |

| Current Articles | Revised Articles | Rationale of Revision |
|---|--|---|
| products and services. | products and services. <u>7. Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.</u> | |
| <p style="text-align: center;">Article 21</p> <p>The Company shall create an environment conducive to the developments of its employees' careers and establish effective training programs to foster career skills. The Company shall establish and implement reasonable employee welfare (including remuneration, leave and other employee benefits etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.</p> | <p style="text-align: center;">Article 21</p> <p>The Company shall create an environment conducive to the developments of its employees' careers and establish effective training programs to foster career skills.</p> <p><u>It is advisable for the Company to establish placement programs to cultivate future industry talents.</u> The Company shall establish and implement reasonable employee welfare (including remuneration, leave and other employee benefits etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.</p> | <p>In coping with the Act and Regulations amendments to be advised.</p> |

**Asia Optical Co., Inc.
Rules and Procedures of Shareholders' Meeting**

- Article 1: Unless otherwise provided for in applicable laws or regulation, shareholders' meetings of this Company (hereinafter referred as the Company) shall be conducted in accordance with these Rules and Procedures.
- Article 2: The "Shareholders" called of this Rules and Procedures are referred as the name of shareholder registered in the register of shareholders' list and his/her proxy.
- Article 3: The Company shall provide attending shareholders with an attendance book to sign in or attending shareholders may submit attendance cards in lieu of signing in. The number of attending shares shall be calculated according to the attendance book and the attendance cards submitted plus the number of shares exercised by correspondence or electronic means.
- Article 4: The Chairman shall call the meeting to order at the appointed time. However, if the attending shareholders do not represent more than one-half of the total number of issued shares, the Chairman may postpone the meeting time. No more than two such postponements, for a combined total of no more than one hour shall be made. If after two postponements the attending shareholders still represent less than one-half of the total number of issued shares but represent more than one-third of the total issued shares, provisional resolutions may be adopted in accordance with Article 175, Paragraph 1 of the Company Act.
- Article 5: The agenda of the shareholders' meeting shall be set by the Board of Directors if the meeting is convened by the Board of Directors. The meeting shall proceed in accordance with the agenda unless otherwise resolved at the meeting.
- When there is an amendment or an alternative to a proposal, the Chairman shall present the amended or alternative proposal together with the original proposal and decide the sequence of voting. If any one of them has been

adopted, the other proposals will then be deemed vetoed and no further voting shall be required.

If any shareholder has provided written proposals in accordance with Article 172 -1 of Company Act and also has submitted into general shareholders' meeting proposals, it shall be combined with similar proposals and resolved in previous measure.

The proposals of the shareholders' meeting proposed during the extemporary motions shall be set by the Board of Directors. The shareholders cannot designate any other person as Chairman and continue the meeting in the same place after the meeting is adjourned. However, if the Chairman violates against the Rules and Procedures of Shareholders' Meeting and announces meeting adjournment, with the agreement of one-half of the attending shareholders, they can select one of them to be the Chairman and proceed with the meeting.

Article 5-1: Proposals from Shareholders: Shareholders with 1% shareholding is eligible to submit proposals in written form to the Company's general shareholders meeting.

The Company shall inform the results to the shareholder who submitted proposals prior to the date of general shareholders meeting. As for those proposals not included in the general shareholders meeting, the Company's Board of Directors should describe the excluding reasons in the general shareholders meeting agenda handbook, neither listing into the meeting agenda nor writing down in the meeting minutes.

Article 6: When a shareholder presents at the meeting wishes to speak, a speaker's slip shall be filled out with summary of the speech, the shareholder's number (or the number on their attendance card) and the name of the shareholder. The sequence of speeches by shareholders shall be decided by the chairman.

Article 7: When a shareholder presents at the meeting wishes to speak, each speech may not exceed five minutes. Unless otherwise permitted by the chairman, each shareholder can have extra three minutes to finish his/her speech once.

Article 8: Unless otherwise permitted by the chairman, each shareholder shall not speak more than twice on the same discussion. If a shareholder violates the rules outlined in the preceding paragraph or exceeds the scope of the

discussion item, the chairman may stop the shareholder's speech.

Article 9: The chairman may announce to end the discussion of any resolution and call for a vote if the chairman deems it appropriate or necessary. The chairman shall appoint the scrutineer and persons responsible for monitoring and counting ballots, and the scrutineer has to be a shareholder of the company. After the vote-taking, the scrutineer will verify with the chairman and announce the meeting's poll results on-site at the meeting and placed on record.

Article 10: Unless otherwise specified in the regulations, a resolution shall be adopted by a majority of the votes represented by the shareholders present the meeting. Every shareholder present in person, by proxy or represented by corporate representative shall have one vote for each share. At the time of a vote, the chairman or a person designated by the chairman shall first announce the total number of voting rights represented by attending shareholders for each proposal, followed by a poll of the shareholders. Unless otherwise specified in the Company Act, Shareholders present by proxies will be applied to Regulations Governing the use of Proxies for Attendance at Shareholder Meetings of Public Companies.

Article 11: A shareholder who has a personal interest in the matter under discussion at a meeting, which may impair the interest of the Company, shall not vote nor exercise the voting right on behalf of another shareholder.

Article 12: During the meeting, if it happens to have air-raid siren, the meeting is ceased, and every attendees evacuated right away. After one hour of the siren dismissed, the meeting will be resumed.

Article 13: Resolutions adopted at the general 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 distributed to all shareholders of the Company within 20 days after the close of the meeting. The minutes of shareholders meeting shall record the date and place of the meeting, the name of the chairman, the method of adopting resolutions, and a summary of the essential points of the proceedings and the results of the meeting (including the total statistical figures). If there was any director election was held, each candidate's number of votes should be

kept into the meeting minutes. The minutes, present shareholder's attendance book or attendance cards bearing the signatures of shareholders present at the meeting and the attorney of the proxy forms shall be kept persistently throughout the life of the Company in accordance with the Company Act.

Article 14: Appendixes:

Article 14-1: If there are any unspecified items in The Rules and Procedures of Shareholders' Meeting in accordance, the related regulations and the Company Articles of Incorporation shall prevail.

Article 14-2: The Rules and procedures of Shareholders' Meeting will be implemented after the shareholders meeting along with the amendments.

**Articles of Incorporation
Of
Asia Optical Co., Inc.**

Chapter 1 General Provisions

Article 1: The Company is incorporated as a company limited by shares under the Company Act of the Republic of China, and its name is 亞洲光學股份有限公司 in the Chinese language. The Company's name in English is Asia Optical Co., Inc.

Article 2: The Company engages in the following business:

- (1) CB01010 Machinery Equipment Manufacturing
- (2) CB01020 Office Machines Manufacturing
- (3) CC01060 Wired Communication Equipment and Apparatus Manufacturing
- (4) CC01110 Computer and Peripheral Equipment Manufacturing
- (5) CE01030 Optical Instruments Manufacturing
- (6) F401010 International Trade
- (7) F401021 Importing of Restrained Telecom Radio Frequency Equipment and Materials
- (8) ZZZZZZ All business items that are not prohibited or restricted by law, except those that are subject to special approval
- (8) F108031 Wholesale of Medical Devices
- (9) F401181 Importing of Weights and Measuring Instruments

Article 2-1: The Company may provide guarantees and act as a guarantor of companies in the same industry when necessary for its business and for mutual interest.

Article 2-2: The Company may, for the purpose of business, reinvest other entities, and shall not be subject to the restriction as provided in Article 13 of the Company Act.

Article 3: The Company's head office is established in Taichung Tanzi Technology Industrial Park (TTIP) (Originally known as T.P.E.Z.). When necessary, the Company may establish branch offices domestically or overseas, subject to resolution by its Board of Directors.

Article 4: The Company's public announcements shall be made pursuant to Article 28 of the Company Act.

Chapter 2 Shares

Article 5: The total capital stock of the Company shall be in the amount of 5,130,000,000 New Taiwan Dollars, divided into 513,000,000 common shares, at a par value of ten New Taiwan Dollars (NT\$10) each, and may be paid-up in installments in accordance with the resolution of the Board of Directors upon needed. When issuing, the Company's and the controlled affiliates' employees who meet certain conditions shall subscribe the newly shares. A total of 130,000,000 New Taiwan Dollars, totaling 13,000,000 shares of the aforementioned stock shall be reserved for the issuance of employee stock options at a par value of ten New Taiwan Dollars each, and may be issued in installments in accordance with the resolution of the Board of Directors. The Company's and the controlled affiliates' employees who meet certain conditions shall subscribe when issuing employee stock options. The stock-repurchasing plan shall also be made by the Board of Directors within specific law-based circumstances occur, and the Company's and the controlled affiliates' employees may be the transferee when the purpose of stock-repurchasing is for transferred to employees.

Article 5-1: The "Regulations Governing the Offering and Issuance of Securities by Securities

Issuers" shall be followed and subject to the shareholder's meeting resolution when the Company implements the Employee Stock Options Plan (ESOP) and the exercise price below the market price.

Article 5-2: Transfer price of shares to employees below the Company's actual average repurchase price is subjected to a shareholders' meeting

resolution and adopted by two-thirds or more of the attending shareholders who represent a majority of the total number of its outstanding shares.

Article 6: The Company's share certificates shall be name-bearing, affixed with the signatures or personal seals of the director representing the Company, also affixed with the Company's logo, and issued after duly authenticated pursuant to the laws.

The Company may also deliver the shares by wiring into account books based on the related regulations, rather than printing physical shares.

Article 7: The Company shall administer all shareholder services in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" and related regulations.

Article 8: Registration for transfer of shares shall all be suspended 60 days prior to the convocation of any regular meeting of shareholders, 30 days prior to the convocation of special meeting of shareholders, or 5 days prior to the record day on which dividends, bonuses, or any other benefits as scheduled to be appropriated by the Company.

Chapter 3 Shareholders' Meeting

Article 9: Shareholders' meetings of the Company are of two types, namely: (1) regular meetings and (2) special meetings. Regular meetings shall be convened by the Board of Directors, within six months after the close of each fiscal year. Special meetings shall be convened in accordance with the relevant laws and regulations when necessary. The notice shall be given to each shareholder 30 days before convening a regular meeting. The notices for the shareholders' meeting prescribed in the preceding paragraph may be distributed in electronic form, subject to agreement by the recipient thereof.

Article 10: A shareholder who cannot attend a shareholders' meeting may appoint a proxy to attend on his/her behalf by executing a power of attorney in accordance with Article 177 of the Company Act.

Article 11: Except as provided in the related laws, each share shall be entitled to one vote.

Article 12: Where a shareholders' meeting is convened by the Board of Directors, the meeting shall be presided over by the Chairman of the Board. In case of his absence, the Chairman shall designate a Director to act on his behalf. In the absence of such designation, the Directors shall elect one person from among themselves to serve as chairman of the meeting. For shareholder's meetings convened by any other person having the convening right other than the Board of Directors, he/she will act as the chairman of that meeting. However, once there are two or more persons having the convening right, the chairman of the meeting shall be elected from among themselves.

Article 13: Unless otherwise provided for in the Company Act, a resolution shall be adopted when voted in favor by a majority of votes by attending shareholders representing more than one-half of the total number of voting shares.

Article 14: The resolutions of the shareholders' meeting shall be recorded in the minutes, and such minutes shall be signed by or sealed with the chop of the chairman of the meeting. The minutes shall be distributed to all shareholders of the Company within twenty days after the meeting and the distribution may be effected by means of a public notice. The preparation and distribution of the aforementioned minutes shall be in electronic form in accordance with Article 183 of the Company Act.

Chapter 4 Directors and Audit Committee

Article 15: The Company shall have five to nine Directors to be elected at the shareholders' meeting from any individual with legal capacity. The term of office for Directors shall be three years and all Directors shall be eligible for re-election, subject to the limitations imposed by relevant laws, rules and regulations regarding the tenure limits of independent directors. The Board of Directors is authorized to determine the number of Directors. The aforesaid Board of Directors at least shall be three independent directors, and not less than one-fifth of the total number of directors. Directors shall be elected by adopting candidate's nomination system as specified in Article 192-1 of the Company Act. The nomination of directors and related announcement shall comply with the relevant regulations of the Company

Act and the Securities and Exchange Law. The election of independent directors and non-independent directors shall be held together; however, the number of independent directors and non-independent directors elected shall be calculated separately.

The Company shall take out the Director and Officer (D&O) Liability Insurance for all Directors with respect to the liabilities resulting from exercising their duties during their term of office in accordance with the TWSE or GTSM Corporate Governance Best Practice Principles.

Article 16: The Board of Directors shall be formed by the Directors. The Chairman shall be elected by a majority of votes in a meeting attended by over two-thirds of the Directors. The Board of Directors shall execute all matters of the Company in accordance with applicable laws, regulations, Articles of Incorporation, and resolutions adopted at shareholders' meeting and by the Board of Directors.

Article 17: In the case that vacancies on the Board of Directors exceed one-third of the total number of the Directors, then the Board of Directors shall convene a special meeting of shareholders within 60 days to elect new Directors to fill such vacancies.

Article 18: In the case that election of the Board of Directors cannot be completed before the expiration of the term of office, the term of office for the existing Directors shall be extended until the new Directors elect assume office.

The Board of Directors shall set up these functional committees and implement the qualifications, responsibilities, obligations and other related matters of these committee members in accordance with relevant regulations.

Article 19: The Company's business strategies and other important matters shall be decided by resolutions adopted by the Board of Directors. The first meeting of the Board of Directors for each new term shall be convened in accordance with Article 203 of the Company Act. Other meetings shall be presided over by the Chairman of the Board of Directors. If the Chairman is unable to execute his/her duties and authority, the Chairman shall designate one of the Directors to act on his/her behalf. In the absence of such a designation, the Directors shall elect from among themselves to act

on his/her behalf.

Article 20: Unless otherwise provided for in the laws, the resolutions of the Board of Directors shall be adopted by a majority in the meeting attended by over one-half of the Directors. If a Director is unable to attend the meeting, he/she may appoint another Director to attend the meeting on his/her behalf by completing the Company's proxy form, specifying the scope of authorization with respect to the subjects to be discussed at the meeting, but no Director may act as proxy for more than one other Director. The convening notices of the meetings may be made in writing, emailing or by facsimile to all the Directors at least seven days in advance, specifying the date and place of the meeting and its agenda, unless in case of urgent circumstances, prior to the date of the meeting.

Article 21: Resolutions adopted at the meeting of the Board of Directors shall be recorded in the minutes and signed or sealed by the Chairman. The minutes shall be distributed to each Director within 20 days after the meeting. The minutes shall include a summary of the essential points of the proceedings and the results of the meeting. The minutes shall be kept by the Company along with the attendance list with signatures of the Directors in attendance and the proxy authorization form for proxy attendees.

Directors of the Company who work in the Company shall be entitled to job remuneration and the Chief Executive Officer of the Company shall determine the remuneration upon the authorization of the shareholders' meeting.

Article 21-1: The Board of Directors is authorized to determine the remuneration for Directors, taking into account the extent and value of the services provided for the management of the Company and the standards of the same or similar industry.

Article 22: The Company shall establish an Audit Committee in accordance with the laws, which consists of all independent directors. The Audit Committee or the members of Audit Committee should be responsible for those responsibilities of Supervisors specified under the Company Act, the Securities and Exchange Law and other relevant regulations.

Chapter 5 Managerial Officers

Article 23: The Company may, by resolutions of the Board of Directors, appoint one Chief Executive Officer to meet the Company's operational or managerial needs. The appointment, dismissal, and remuneration of the Chief Executive Officer shall be subject to provisions in Articles 29 of the Company Act.

Article 24: The Company may appoint a number of managerial officers in accordance with applicable regulations. The appointment and dismissal of those managerial officers shall be proposed by the Chief Executive Officer and approved by over one-half of the whole Directors. The Company may hire consultants by resolutions adopted at meeting of the Board of Directors.

Chapter 6 Financial Reports

Article 25: The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year.

Article 26: After the close of each fiscal year, the following reports shall be prepared by the Board of Directors, and submitted to the regular shareholders' meeting for acceptance:

- (1) Business Report;
- (2) Financial Statements;
- (3) Proposal Concerning the Appropriation of Earnings or Covering Losses.

Article 27: In the event the Company makes profits (i.e. profit before tax and before compensation distribution to the employees and directors) in any fiscal year, it shall set aside 5% to 20% of the profits as employee compensation and no higher than 3.5% of the profits as directors compensation; however, provided that the Company shall have reserved a sufficient amount to offset its accumulated losses. The aforementioned amount of employee compensation shall be distributed no less than 1% to the junior staff. The employee and directors compensation shall be resolved by a majority vote at a Board of Directors meeting. The Board of Directors may resolve to

distribute employee compensation in stocks or cash and the recipients may include employees of subsidiaries of the Company meeting certain requirements set by the Board of Directors.

Article 27-1: Where the Company has a profit at the close of each fiscal year, the Company shall pay income tax in accordance with applicable laws, offset accumulated losses for preceding years, allocate 10% as a legal reserve unless and until the accumulated legal capital reserve has reached the Company's paid-in capital, and set aside or reverse a special reserve, where necessary.

With the balance after deductions in the preceding paragraphs together with retained earnings from preceding years, the Board of Directors shall submit the proposal concerning the appropriation of earnings to its shareholders for their approval.

Where dividends and bonuses are appropriated in whole or in part in cash, the Board of Directors shall adopt a resolution by a majority vote at a meeting attended by over two thirds of the Directors and report such appropriation to the shareholders' meeting.

The Company may authorize the distributable dividends and bonuses or legal reserve and capital reserve in whole or in part may be paid in cash and reported to the shareholders' meeting after a resolution has been adopted by a majority vote at a meeting of Board of Directors attended by two-thirds of the total number of directors in accordance with Article 240 or Article 241 of the Company Act. Therefore, the paragraph 1 is not applicable.

As the Company experiences constant changes in the business environment and is at a stage of business expanding, the Company's dividend policy depends on factors such as future fund requirements, long-term financial plans, future capital expenditures and maximization of shareholder interests. The appropriated amount of dividends shall be not over 90% of the total earnings for appropriation, and the paid-out amount in cash shall be no less than 10% of the abovementioned amount.

Chapter 7 Supplemental Provisions

Article 28: The internal organizational rules and bylaws of the Company shall be established separately by the Board of Directors.

Article 29: Matters not addressed in these Articles of Incorporation shall be governed by the Company Act and other applicable regulations.

Article 30: These Articles of Incorporation were enacted on October 1st, 1980.

The 1st amendment was made on August 25th, 1981.

The 2nd amendment was made on May 30th, 1982.

The 3rd amendment was made on June 20th, 1984.

The 4th amendment was made on June 20th, 1985.

The 5th amendment was made on August 2nd, 1989.

The 6th amendment was made on November 28th, 1989.

The 7th amendment was made in April, 1992.

The 8th amendment was made in May 9th, 1994.

The 9th amendment was made in July 4th, 1994.

The 10th amendment was made in July 13th, 1997.

The 11th amendment was made in April 30th, 1997.

The 12th amendment was made in July 30th, 1998.

The 13th amendment was made in December 7th, 1998.

The 14th amendment was made in May 15th, 1999.

The 15th amendment was made in June 14th, 2000.

The 16th amendment was made in May 4th, 2001.

The 17th amendment was made in April 30th, 2002.

The 18th amendment was made in April 30th, 2002.

The 19th amendment was made in May 27th, 2003.

The 20th amendment was made in May 27th, 2004.

The 21st amendment was made in May 18th, 2005.

The 22nd amendment was made in June 14th, 2006.

The 23rd amendment was made in May 30th, 2007.

The 24th amendment was made in June 13th, 2008.

The 25th amendment was made in June 10th, 2009.

The 26th amendment was made in June 14th, 2010.

The 27th amendment was made in June 9th, 2011.

The 28th amendment was made in June 9th, 2011.

The 29th amendment was made in June 5th, 2012.

The 30th amendment was made in June 12th, 2015.

The 31st amendment was made in June 8th, 2016.

The 32nd amendment was made in June 10th, 2019.

The 33rd amendment was made in June 10th, 2020.

The 34th amendment was made in July 20th, 2021.

The 35th amendment was made in June 14th, 2022.

The 36th amendment was made in May 29th, 2025.

Asia Optical Co., Inc.

Chairman: I-Jen Lai

Asia Optical Co., Inc. Corporate Sustainable Development Best Practice Principles

Chapter 1 General Principles

Article 1

In order to implement and fulfill Asia Optical Co., Inc.'s (hereinafter referred to as “**the Company**”) corporate social responsibility and to promote economic, environmental, and social progress, to achieve the goal of sustainable development, the Company hereby established the Principles in accordance with the “Sustainable Development Best Practice for TWSE/TPEX Listed Companies” to manage the economic, environmental, social risks, and impacts.

Article 2

The scope of application of the Principles includes the Company and the overall operating activities of the Company's group subsidiaries. While engaging in business operations, the Company shall actively implement corporate social responsibility so as to comply with 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 social responsibility.

Article 3

In fulfilling corporate social responsibility, 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. The Company shall, in accordance with the materiality principle, conduct risk

assessments of environmental, social and corporate governance issues pertaining to company operations and establish the relevant risk management policy or strategy.

Article 4

To implement corporate social responsibility initiatives, the Company shall follow the principles below:

1. Exercise corporate governance.
2. Foster a sustainable environment.
3. Preserve public welfare.
4. Enhance disclosure of corporate social responsibility information.

Article 5

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

When a shareholder proposes a motion involving corporate social responsibility, 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 follows the Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles and Code of Ethics Conduct for TWSE/GTSM Listed Companies to establish an effective governance framework and related 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 corporate social responsibility initiatives, examine

the results of the implementation thereof from time to time and continually make adjustments so as to ensure the through implementation of its corporate social responsibility 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 performance of its corporate social responsibility initiatives:

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

The board of directors shall appoint executive-level positions with responsibility for economic, environmental, and social issues resulting from the business operations of the Company, and to report the status of the handling to the board of directors. The handling procedures and the responsible person for each relevant issue shall be concrete and clear.

Article 8

The Company shall organize education and training on the implementation of corporate social responsibility initiatives, including promotion of the matters prescribed in paragraph 2 of the preceding article on a regular basis.

Article 9

For the purpose of managing corporate social responsibility initiatives, the Company shall establish an exclusively dedicated unit to be in charge of proposing and enforcing the corporate social responsibility policies, systems, or relevant management guidelines, and concrete promotion plans and to report on the same to the board of directors on a periodic basis.

The Company shall adopt reasonable remuneration policies 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 corporate social responsibility policies, and that a clear and effective incentive and discipline system

can be established.

Article 10

The Company shall identify stakeholder of the Company and establish a designated section for stakeholders on the Company website based on respect for the rights and interests of stakeholders; understand the reasonable expectations and demands of stakeholders through proper communication with them, and adequately respond to the important corporate social responsibility 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 properly protect the environment and shall endeavor to promote a sustainable environment when engaging in business operations and internal management.

Article 12

The Company shall endeavor to utilize all resources more efficiently and use renewable materials which have a low impact on the environment to improve sustainability of natural resources.

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 shall 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 its operation a regular basis.

Article 14

The Company shall establish a dedicated unit or assign dedicated personnel for drafting, promoting, and maintaining relevant environment management systems and concrete action plans, and shall 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 its products and services.
2. Reduce emission 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 environmental protection treatment facilities to avoid polluting water, air and land, and use its 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 shall assess the current and future potential risks and opportunities that climate change may present to enterprise and to adopt climate related measures. The Company shall 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 generation of

externally purchased or acquired electricity, heating, or steam.

3. Other indirect emissions: the emissions generated by company activities are not indirect energy emissions, but come from emission sources owned or controlled by other companies.

The Company shall compile statistics on greenhouse gas emissions, volume of water consumption and total weight of waste and to establish policies for energy conservation, carbon and greenhouse gas reduction, reduction of water consumption or management of other wastes. The Company's carbon reduction strategies shall include obtaining carbon credits and be promoted accordingly to minimize the impact of its 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 prohibition of discrimination.

The Company shall fulfill its responsibility to protect human rights, and adopt relevant management policies and processes, including:

1. Presenting a corporate policy or statement on human rights.
2. Evaluating the impact of the Company's business operations and international management on human rights, and adopting corresponding handling process.
3. Reviewing on a regular basis the effectiveness of the corporate policy or statement on human rights.
4. In the event of any infringement of human rights, the Company shall disclose the processes for handling of 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 its 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 appropriate manner.

Article 19

The Company shall provide information for its 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 shall provide safe and healthy work environments for its employees, including necessary health and first-aid facilities, and shall endeavor to curb dangers to employees' safety and health and to prevent occupational accidents.

The Company shall organize education trainings on safety and health for its employees on a regular basis.

Article 21

The Company shall create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills. The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other employee benefits etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.

Article 22

The Company shall establish a platform to facilitate regular two-way communication between the management and the employees for the employees to obtain relevant information and express their opinions on the Company's operations, management and decisions. The Company shall respect the employee representatives' rights to bargain for or negotiate with 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 shall 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, commensuration 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 and safety of its products and services. Furthermore, the Company shall establish and disclose policies on consumer rights and interests, and 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 shall ensure the quality of its products and services by following the laws and regulations of the government and relevant standards of its industries. The Company shall follow relevant laws, regulations, and international guidelines in regard to customer health and safety and customer privacy involved in, and marketing and labeling of its products and services, and shall not deceive, mislead, commit fraud or engage in any other acts which would betray consumers' trust or damage consumers' rights or interests.

Article 25

The Company shall 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 shall provide a clear and effective procedure for accepting consumer complaints to fairly and timely handle consumer complaints, shall comply with laws and regulations related to the Personal Information Protect Act for respecting consumers' rights of privacy, and shall protect personal data provided by consumers.

Article 26

The Company shall evaluate and assess the impact on its procurement which 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 corporate social responsibility initiative.

The Company shall establish its supplier management policies and request the suppliers to comply with rules governing issues such as environmental protection, occupational safety and health or labor rights. Prior to engaging in commercial dealings, the Company shall assess 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 shall include terms stipulating mutual compliance with corporate social responsibility 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 shall evaluate the impact of its business operations on the community, and adequately employ personnel from the location of the business operations to enhance community acceptance. Through equity investment, commercial activities, endowments, volunteering service or other charitable professional services etc., the Company shall dedicate resources to organizations that commercially resolve social or environmental issues, participating in events held by citizen organizations, charities, and local government agencies relating to community development and community education to promote community development.

Chapter 5 Enhancing Disclosure of Corporate Social Responsibility Information

Article 28

The Company shall disclose information according to relevant laws, regulations and the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and shall fully disclose relevant and reliable information relating to its corporate social responsibility initiatives to improve information transparency. Relevant information relating to corporate social responsibility which shall be disclosed including:

1. The policy, systems or relevant management guidelines, and concrete promotion plans for corporate social responsibility initiatives, 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 realizing the corporate social responsibility initiatives established by the Company, and performance in implementation.
4. Major stakeholders and the issues of their concerns.
5. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues.
6. Other information relating to corporate social responsibility initiatives.

Article 29

The Company shall adopt internationally and widely recognized standards or guidelines when producing corporate social responsibility reports, and to disclose the status of its implementation of the corporate social responsibility policy; the Company shall also obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports. The contents of reports shall be included:

1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing corporate social responsibility initiatives.
2. Major stakeholders and the issues of 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 shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve its established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.

Appendix IV

Asia Optical Co., Ltd. Shareholdings of All Directors

1. The Company's total issued common shares: 279,243,901 shares.
2. The number of shares held by all Directors of the Company meets the legal percentage requirements of 12,000,000 shares.
3. No legal threshold holdings are required for the supervisors as the Company has established the Audit Committee.
4. As of the Book Closure Date (March 29, 2026), the number of shares held by all Directors of the Company meets the legal percentage requirements of the Article 26 of Securities of Exchange Act as below.

Book Closure Date: March 29, 2026

| Title | Name | Number of Shares Held | Percentage of Shares Held (%) |
|----------------------|--|-----------------------|-------------------------------|
| Chairman | Tsih-Mei Industrial Co., Ltd. Representative: I-Jen Lai | 34,665,440 | 12.41% |
| Director | Shu-Ping Wu | 349,559 | 0.13% |
| Director | Tai-Lang Lin | 388,978 | 0.14% |
| Director | Yu-Liang Lin | 2,368,081 | 0.85% |
| Independent Director | Chyan-Long Jan | 0 | 0.00% |
| Independent Director | Ching-Chang Liang | 0 | 0.00% |
| Independent Director | Yuan-Shuh Lii | 0 | 0.00% |
| Total | | 37,772,058 | 13.53% |