



光環科技股份有限公司

TrueLight Corporation

Stock Code:3234

TrueLight Corporation

2025

Annual Report

Notice to readers

This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Taiwan Stock Exchange Market Observation Post System :

<https://mops.twse.com.tw/mops/web/index>

TrueLight 's Annual Report is available at: https://www.truelight.com.tw/investor-detail/AGM_EGM/

Printed on March 31,2026

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2. Headquarters and Plant

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3. Stock Transfer Agent

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4. Auditors

Company: PricewaterhouseCoopers Taiwan

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5. Overseas Listings and Access to the Listing Information: None

6. Company Website: <https://www.truelight.com.tw/>

TrueLight Corporation

Contents

1. Letter to Shareholders	1~5
2. Corporate Governance Report	
2.1 Directors and Management Team	6~12
2.2 Remuneration of Directors, President and Vice President	13~17
2.3 Implementation of Corporate Governance	18~73
2.4 Information Regarding the Company's Audit Fee and Independence	73
2.5 Replacement of CPA	73~74
2.6 The state of the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm	74~75
2.7 Transfer of Equity Interests and/or Pledge of or Changes in Equity Interests by Directors, Supervisors, Managers or Major Shareholders with a Stake of More than 10 Percent	75
2.8 Relationship among the Top Ten Shareholders	75~76
2.9 The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managerial officers, and any companies controlled either directly or indirectly by the company	76
3. Capital Overview	
3.1 Capital and Shares	77~79
3.2 Issuance of Corporate Bonds	79
3.3 Issuance of Preferred Shares	79
3.4 Issuance of Global Depository Receipts	79
3.5 Issuance of Employee Stock Warrants	79
3.6 Issuance of New Restricted Employee Shares	79
3.7 Status of New Shares Issuance in Connection with Mergers and Acquisitions	79
3.8 Financing Plans and Implementation	79
4. Operational Profiles	
4.1 Description of the business	80~88
4.2 Market and Sales Overview	89~93
4.3 Human Resources	93~94
4.4 Environmental Protection Expenditure	94
4.5 Labor Relations	94~98
4.6 Cyber security management	98~101
4.7 Important Contracts	101

5. Review of Financial Conditions, Operating Results, and Risk Management

5.1 Financial Position	102
5.2 Financial Performance	103
5.3 Cash Flow	104
5.4 The effect upon financial operations of any major capital expenditures during the most recent fiscal year	104
5.5 Reinvestment Policy for the most recent fiscal year	104~105
5.6 Risks during the most recent fiscal year and as they stood on the date of publication of the annual report	105~107
5.7 Other important matters	107

6. Special Disclosure

6.1 Summary of Affiliated Companies	108
6.2 Private Placement Securities in the Most Recent Year	108
6.3 Other Required Supplementary	108
6.4 If Any of the Situations Listed in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act, Which Might Materially Affect Shareholders' Equity or the Price of the Company's Securities, Has Occurred during the Most Recent Year or during the Current Year up to the Date of Printing of the Annual Report	108

Letter to Shareholders

Dear Shareholders,

The global optical communication market in 2025 continues its long-term growth trajectory, driven by the explosive demand for Artificial Intelligence (AI), cloud computing, and high-speed data transmission. In particular, the urgent requirement for data center bandwidth in AI model training and inference has directly pushed hardware specifications toward "low latency, high sensitivity, and high computing power." Within this structural upgrade trend, the deep integration of optical communication and intelligent sensing solutions has become the core engine of industrial growth.

Against this backdrop, the Company's operational performance in 2025 significantly improved compared to the previous year, primarily due to the optimization of operational efficiency and an increased proportion of high-value-added products. As the wave of "Physical AI" emerges, the Company has established a development roadmap centered on "high-speed data transmission" and "intelligent sensing." We are actively seizing AI market opportunities while continuing to cultivate forward-looking fields such as automotive electronics and biomedical sensing, laying a solid foundation for the Company's long-term growth.

1.FY2025 Consolidated Operating Results:

In fiscal year 2025, the Company's operating revenue reached NT\$683 million, a 19% increase compared to 2024. Through strict cost and expense controls, the net loss for the period narrowed significantly from 2024. The net loss for the current period was NT\$161 million, with a basic loss per share (EPS) of NT\$1.40 and a net value per share of NT\$6.69.

(1) Business Plan Implementation Results

Unit: NT\$ thousand

Project \ Year	Y2025	Y2024
Operating revenue	683,276	573,752
Net gross profit from operations	92,159	23,718
Net(loss) of operating	(152,989)	(255,493)
Net(loss) for the period	(160,535)	(254,875)
Total comprehensive income for the year	(161,591)	(249,816)
Basic loss per share	(1.40)	(2.21)

(2) **Estimated implementation status:** The Company does not announce financial forecasts, so they are not applicable.

(3) Analysis of Financial Income and Expenditure and Profitability

Project \ Year	Y2025	Y2024	
Financial Income and Expenditure (NT\$ thousand)	Net cash inflow (outflow) from operating activities	(31,332)	(56,374)
	Net cash outflow from investing activities	(19,753)	(64,191)
	Net cash inflow (outflow) from fundraising	(69,307)	218,752
	Return on assets	(13.67)	(19.36)
	Return on equity	(19.20)	(31.58)

Profitability (%)	Ratio of income before tax to paid-in capital	(14.40)	(22.86)
	Net profit rate (%)	(23.49)	(44.42)

(4) Research and Development Status in the 2025 :

In 2025, the Company achieved multiple breakthroughs in technology development, further strengthening its market leadership in core optoelectronic components while reinforcing its medium to long-term growth momentum toward entering the Physical AI supply chain. A summary of R&D progress across key domains is provided below:

A. Next-Generation High-Speed Data Transmission

- a. AI Data Center Solutions: The Company successfully developed 112G (50 Gbaud) high-speed VCSEL/PD components designed for high-speed, short-distance transmission applications. Featuring high cost-performance efficiency and high data density, these products are now in the sample validation phase for 400G/800G optical transceiver modules, meeting the low-latency requirements of high-performance AI computing environments.
- b. Telecom Transmission Upgrade: Through strategic collaboration with leading global 5G/6G equipment providers, the Company completed the development of a 1310 nm 100G APD core component. This achievement establishes a strong foundation for next-generation high-speed receiver solutions in future 6G base station deployments.

B. Intelligent Sensing and Medical Applications

- a. Precision Sensing Applications: The Company optimized the emission angle and conversion efficiency of 850 nm/940 nm single-mode (SM) VCSELs. With high precision performance, these products have successfully passed customer validation and have been widely adopted in the precision industrial inspection market.
- b. Medical and Healthcare Breakthroughs: A 660 nm red-light VCSEL has been successfully developed for applications in photodynamic therapy (PDT), machine vision, and health sensing, demonstrating the Company's commitment to innovation in the biomedical field.

C. Automotive Electronics Deployment

Automotive-Grade Components: The Company developed a 980 nm 25G VCSEL/PD solution capable of stable operation across an ultra-wide temperature range of -40°C to 105°C, fully compliant with automotive-grade standards. This advancement establishes a solid foundation for entry into in-vehicle communication systems and smart cockpit applications.

D. Module Integration Technology and Silicon Photonics (SiPh) Platform

- a. Silicon Photonics (SiPh) Optical Coupling Platform: A Chip-on-Board (COB) packaging platform integrating silicon photonics chips with fiber arrays (FA) has been successfully developed. Leveraging the Company's proprietary "single six-axis optical coupling technology", the platform maintains $\pm 1 \mu\text{m}$ alignment precision while significantly reducing equipment costs and simplifying manufacturing processes.
- b. LiDAR Demonstration Platform: The Company successfully developed and validated a silicon photonics-based solid-state LiDAR Live Demonstration platform, confirming its functionality and positioning it as a competitive solution for future autonomous driving sensing systems.
- c. High-Speed Data Modules: A PCIe 5.0 pluggable optical transceiver module has been developed, integrating in-house VCSEL/PD chips for MiniSAS HD COB applications. Through signal integrity (SI) and thermal optimization, the module achieves high-performance data transmission with low power consumption and backward compatibility with PCIe 1.0 through 4.0 standards.

Leveraging decades of vertically integrated expertise in optoelectronic components—from GaAs/InP epitaxial growth to packaging—the Company continues to expand its ODM/OEM business. Through strategic alliances with leading module manufacturers, the Company is well-positioned to rapidly respond to evolving market demands while broadening its technological reach into emerging markets.

2. FY2026 Business Plan Overview

(1) Business Strategy

Guided by its corporate values of “HONESTY”, “PRAGMATISM”, “EXCELLENCE”, and “SHARING OF RESULTS”, the Company is committed to transforming its decades of expertise in optical communications into core competitive advantages for the AI era:

A. Superior Quality and Scalable Production Capacity:

Leveraging well-established high-speed optoelectronic component mass production lines, the Company delivers highly reliable foundational components to customers.

B. Vertically Integrated Solutions:

By capitalizing on its end-to-end capabilities—from GaAs/InP epitaxial growth and wafer fabrication to optoelectronic-mechanical integration—the Company provides fully customized, turnkey solutions.

C. Strategic Transformation and Foundry Expansion:

Using foundry services as a strategic entry point, the Company is actively expanding into the silicon photonics domain. Key focus areas include precision industrial inspection, next-generation 1.6T ultra-high-speed transmission, automotive data communications, and 6G infrastructure.

D. Group Technology Synergy:

Through the integration of second- and third-generation semiconductor epitaxial technologies, the Company enhances upstream supply chain competitiveness and deepens its R&D capabilities.

(2) Estimated Sales Volume and Basis

With a diversified product portfolio and market presence, the Company’s revenue contribution by application is projected—based on market forecasts and customer-provided information—as follows:

Optical communication data transmission: 34.5%

Intelligent sensing applications: 18.7%

Silicon photonics foundry services for cloud data centers: 40.2%

High-power component applications: 3.3%

Other sales: 3.3%

(3) Key Production and Sales Policies

A. Leveraging Vertical Integration to Expand into Silicon Photonics and AI Foundry Services:

The Company integrates its upstream and downstream capabilities—including epitaxial growth, wafer fabrication, chip production, packaging, reliability validation, and optoelectronic-mechanical integration—into a comprehensive manufacturing and verification platform. Upstream, the Company is expanding capacity for silicon photonics-related optoelectronic components, providing epitaxial growth and foundry services for high-power continuous-wave (CW) lasers and high-speed photodetectors. Downstream, it collaborates with customers on module development through advanced optoelectronic-mechanical integration technologies, actively entering high-growth markets such as silicon photonics and AI applications.

B. Optimizing Cost Structure and Enhancing Profitability:

The Company continues to optimize the cost structure of its existing product portfolio while refining its sales strategies to improve overall profitability.

C. Sustained Innovation and R&D Excellence:

By advancing process technologies and reducing defect rates, the Company ensures high product quality and stability to maintain strong customer satisfaction. At the same time, it actively invests in new product development, continuously launching high-end innovative products to secure long-term market leadership.

3. Future Development Strategy

In response to the challenges of global technological transformation, the Company has established a dual-engine growth strategy centered on data transmission and intelligent sensing, with the goal of becoming a key hardware supplier in the emerging era of Physical AI. The Company will focus on the following strategic directions:

(1) Technological Innovation and Differentiated Product Positioning

A. High-Speed Optical Interconnect Technologies:

The Company will significantly increase R&D investment, focusing on the development of critical components for 800G and 1.6T high-speed optical transceiver modules, addressing the demand for ultra-high bandwidth driven by AI high-performance computing (HPC) and next-generation cloud data centers.

B. Extreme Environment Applications:

The Company is developing optoelectronic components capable of stable operation under ultra-wide temperature ranges (-40°C to 125°C), ensuring high reliability in automotive data transmission and harsh industrial environments.

C. Silicon Photonics (SiPh) and CPO Deployment:

Leveraging its strong optoelectronic-mechanical integration capabilities, the Company will collaborate with strategic partners to co-develop silicon photonics-related products and Co-Packaged Optics (CPO) technologies, significantly enhancing module performance while reducing packaging costs.

(2) Industry Chain Integration and Supply Chain Strategy

A. Diversified Supply Chain Strategy:

The Company is establishing a resilient and diversified supply chain to ensure stable supply of critical components for applications such as data centers, 5G/6G base stations, and intelligent sensing, thereby mitigating operational risks.

B. Vertically Integrated Manufacturing:

By deepening its end-to-end technology platform—from GaAs/InP epitaxial growth and wafer fabrication to final packaging—the Company aims to improve yield rates, enhance product reliability, and significantly shorten development cycles.

C. Smart Manufacturing and Automation:

Through digital transformation and real-time monitoring systems, the Company is advancing smart manufacturing and automation to improve operational efficiency while achieving effective cost control.

(3) Market Expansion and Application Development

A. Global Strategic Alliances:

The Company will actively expand its international presence by forming long-term partnerships with leading global enterprises, thereby increasing its global market share.

B. Deepening Data Center Market Presence:

The Company will provide manufacturing and foundry services for optical components used in silicon photonics modules, supporting the high-speed transmission requirements of cloud computing, high-performance computing (HPC), and AI training.

C. Next-Generation Infrastructure:

The Company is proactively positioning itself for 6G base station deployment by developing high-speed transmission and reception solutions for wireless fronthaul applications.

D. Emerging Opportunities in Intelligent Sensing:

Through close collaboration with system manufacturers, the Company is developing silicon photonics-based light source technologies for solid-state LiDAR, enabling higher-precision environmental sensing for autonomous driving and machine vision applications.

(4) Strengthening Corporate Sustainability and Environmental, Social, and Governance (ESG) Competitiveness

A. Green Manufacturing Transformation: We will continue to invest in "energy-saving and carbon-reduction technologies" and develop green manufacturing processes. We are committed to reducing our product carbon footprint, enhancing our corporate image, and contributing our part to global energy conservation, carbon reduction, and environmental protection.

B. Development of Low-Power Consumption Technology: We will collaborate with customers to develop high-performance silicon photonics technology, aimed at reducing the operational energy consumption of data centers and communication equipment, thereby fulfilling our environmental protection goals.

C. Enhancement of Governance Transparency: We will implement integrity-based management, strengthen the transparency of corporate governance, and attract support from international investment institutions.

4. Impact of external competitive environment, regulatory environment and general business environment :

Against the backdrop of high uncertainty in the global economic and trade environment, geopolitical risks and trade barriers have become critical factors affecting supply chain stability and cost structures. According to market research, while the fiber optic transmission market is expected to maintain steady growth through 2029 with a Compound Annual Growth Rate (CAGR) of 3.7%, this also implies that industry competition will become increasingly intensified. To maintain our leading position, the Company has adopted the following responsive measures:

(1) R&D Leadership Strategy:

We continue to invest in innovation, aiming to bypass low-price competition through technical differentiation and product structure upgrades.

(2) Supply Chain Optimization:

By implementing flexible supply chain management strategies, we aim to mitigate the operational impacts caused by external environmental fluctuations.

(3) Regulatory Compliance Mechanism:

We closely monitor global amendments to labor, environmental, securities, and corporate governance laws, continuously refining our internal control mechanisms to ensure operational compliance.

The Company will always uphold our core values of "Integrity, Pragmatism, Excellence, and Sharing." In the rapidly evolving era of Physical AI, we will advance sustainable operations with steady steps, striving to create exceptional long-term value for our shareholders and employees. Thank you!

Lidon Chen, Chairman

2. Corporate Governance Report

2.1 Directors and Management Team

2.1.1 Directors

As of 2026/3/31

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Position(s) held concurrently in the company and /or in any other company	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark(s) (Note1)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	R.O.C.	TMC Repre- sentative: Lidon Chen	Male 61~70	2024/5/30	3	2024/5/30	13,500,000	12.11	13,500,000	12.11	0	0	0	0	Master's degree from Department of Atmospheric Sciences at National Central University General Manager of Xintec Inc. General Manager of DelSolar Co., Ltd	Director and President of TMC Chairman of YLTLINK Technology Corporation Chairman of Xsense Technology Corporation, INC. Director of Digital- Can Tech. Co., Ltd. Director of Weida Hi-Tech Co., Ltd. Director of Miracle Technology Co., Ltd.	None	None	None	None
							0	0	0	0	0	0	0	0			None	None	None	
Director	R.O.C.	TMC Repre- sentative: MY Chu	Female 51~60	2024/5/30	3	2024/5/30	13,500,000	12.11	13,500,000	12.11	0	0	0	0	Ph.D., Physics, National Tsing Hua University Consultant, X'Formula Sr, Director, and Operation Vice President of Xintec Inc. Director, VisEra Manager, TSMC	President of TrueLight Corporation. Director and President of YLTLINK Technology Corporation. Chairman of Phosertek Corporation	None	None	None	None
							0	0	40,000	0.04	0	0	0	0			None	None	None	
Director	R.O.C.	TMC Repre- sentative: Eve Yang	Female 61~70	2024/5/30	3	2024/5/30	13,500,000	12.11	13,500,000	12.11	0	0	0	0	MBA, University of North Alabama, USA Vice President of Finance, FOCI Fiber Optic Communications, Inc. Chief Financial Officer of DelSolar Co., Ltd	Senior Vice President and Financial Officer of TMC. Director of Digital Can Tech. Co., Ltd. Director of Xsense Technology Corporation, INC. Director of Innova Vision Inc. Director of Pilot Energy CO., LTD.	None	None	None	None
							0	0	0	0	0	0	0	0			None	None	None	

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Position(s) held concurrently in the company and /or in any other company	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark(s) (Note1)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C.	TMC Representative: Long-Sheng Yeou	Male 61~70	2024/5/30	3	2024/5/30	13,500,000	12.11	13,500,000	12.11	0	0	0	0	Master of Materials Engineering, University of Houston National Taiwan University MBA Vice President, Phison Electronics Corp. Vice President, Xintec Inc. Manager, TSMC	Senior Vice President of TMC. Director of Innova Vision Inc. Director of Xsense Technology Corporation, INC. Director of Miracle Technology Co., Ltd.	None	None	None	None
							0	0	0	0	0	0	0	0			None	None	None	None
Independent Director	R.O.C.	Miao- Chiu Hsu	Female 61~70	2024/5/30	3	2024/5/30	0	0	0	0	0	0	0	0	MBA, Saint John's University Independent director of Nankang Rubber Tire Corp., Ltd. President/Senior VP and CFO of Nan Shan Life Insurance Co., Ltd. Senior VP of CTBC Bank Co., Ltd. Partner of PwC, Taiwan Vice President of Accounting Department of Taipei branch of Credit Lyonnais Grade 3 specialist at Trust Division of Central Trust of China	Independence Director of Evergreen Aviation Technologies Corporation	None	None	None	None
Independent Director	R.O.C.	Thomas Chang	Male 71~80	2024/5/30	3	2024/5/30	0	0	0	0	0	0	0	0	National Tsing Hua University EMBA; Master of Electrical Engineering from the University of Cincinnati Vice President, Worldwide Sales & Planning of VIS; Vice President of Mosel Vitellic Inc.; Chairman and President of Landmark Venture	Director of Progate Group Corporation Independent Director of Paragon Technologies Co., Ltd. Independent Director of 3S Silicon Tech, Inc. President of SIC INNO Inc. Consultant of Largan Precision Co., Ltd. Consultant of Dacian Precision co., LTD.	None	None	None	None

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Position(s) held concurrently in the company and /or in any other company	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark(s) (Note1)
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	R.O.C.	Chih- Chieh Lin (Note2)	Female 51~60	2024/5/30	3	2024/5/30	0	0	0	0	0	0	0	0	Duke University School of Law S.J.D., Chairperson, Financial Ombudsman Institution; Taiwan (R.O.C.) Judicial Reform Advisor, appointed by the President of Taiwan Member, Central Integrity Committee of Executive Yuan, Taiwan (R.O.C.) Member, Human Right Committee of Ministry of Justice, Taiwan (R.O.C.); Lawyer Independent Director of Heron Neutron Medical Corp.	Distinguished Professor of National Yang Ming Chiao Tung University	None	None	None	None

Note:1. Where the chairperson of the board of directors and the general manager or person of an equivalent post (the highest level manager) of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto : None.

2. Independent Director Chih-Chieh Lin resigned on March 12, 2026. Relevant information is disclosed up to the date of resignation.

2.1.1.1 Major shareholders of corporate shareholders

2026/4/20

Name of corporate shareholder	Major shareholders of the corporate shareholder	%
Taiwan Mask Corporation	Luminous Rise Investment Co., Ltd.	17.27%
	Guang Ju Holdings Co., Ltd.	9.63%
	Chao-Yi Wu	2.85%
	Huei-Chen Wu- Lai	1.49%
	Taiwan Mask Corporation	1.22%
	Lidon Chen	1.17%
	Ming-Chih Chou	0.86%
	Ontario Capital Co., Ltd.	0.81%
	HannsTouch Holdings Company	0.74%
	Custody Account of Sandong Investment Co., Ltd. with Bank SinoPac	0.66%

2.1.1.1.1 Main shareholders of majority corporate shareholders

Name of Legal Person	Majority corporate shareholders	%
Luminous Rise Investment Co., Ltd. (The shareholdings are as of December 31, 2025)	Star Fusion Group Co., Ltd.	34.32%
	ALI CORPORATION	21.06%
	SOFTSTAR ENTERTAINMENT INC.	14.43%
	SAN JIANG ELECTRIC MFG. CO., LTD.	11.70%
	CHANDER ELECTRONICS CORP.	6.63%
	Spectrum Electrics Corporation	5.46%
	RED SUNRISE CO., LTD.	3.67%
	TOPTREND TECHNOLOGIES CORP.	2.73%
Guang Ju Holdings Co., Ltd. (The shareholdings are as of September 30, 2025)	Taiwan Mask Corporation	100%
Taiwan Mask Corporation (The shareholdings are as of April 20, 2026)	LUMINOUS RISE INVESTMENT CO., LTD.	17.27%
	Guang Ju Holdings Co., Ltd.	9.63%
	Chao-Yi Wu	2.85%
	Huei-Chen Wu- Lai	1.49%
	Taiwan Mask Corporation	1.22%
	Lidon Chen	1.17%
	Ming-Chih Chou	0.86%
	Ontario Capital Co., Ltd.	0.81%
	HannsTouch Holdings Company	0.74%
	Custody Account of Sandong Investment Co., Ltd. with Bank SinoPac	0.66%
Ontario Capital Co., Ltd. (The shareholdings are as of March 20, 2024)	Chao-Yi Wu	90%
	Hui-Chen Lai Wu	10%
HannsTouch Holdings Company (The shareholdings are as of April 7, 2026)	HannStar Display Corporation	26.76%
	Hua Li Investment Corporation	7.41%
	Tengda Investment Corporation	2.24%
	Yu-Chi Chiao	1.34%

2025)	WeiHsin Ma	1.04%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	0.91%
	Vanguard Emerging Markets Emerging Markets Stock Index Fund Account in the trusteeship of Chase Bank	0.70%
	Gaolin Huang	0.56%
	Ching-Nan Weng	0.49%
	JPMorgan Chase Bank Advanced Trust Stock Index II Investment Account in Custody	0.46%

2.1.2 Professional qualifications and independence analysis of directors and supervisors :

Name	Qualification	Professional qualifications and experience	Independence analysis	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director		
Director TMC Representative: Lidon Chen		1.Directors' professional qualifications and experience, please refer to 2.1.1	N.A.	0		
Director TMC Representative: MY Chu				0		
Director TMC Representative: Eve Yang				0		
Director TMC Representative: Long-Sheng Yeou				0		
Independent Director Miao-Chiu Hsu				2. All the directors of the company are currently not involved in any of the provisions of Article 30 of Company Act.	All the independent directors meet the following requirements: 1. Compliance with the provisions of Article 14-2 of the Securities and Exchange Act promulgated by the Financial Supervisory Commission as well as the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. 2.No amount of remuneration received for providing business, legal, financial, accounting and other services to the company or its affiliates in the last two years.	1
Independent Director Thomas Chang						2
Independent Director Chih-Chieh Lin (Note1)	0					

Note1. Independent Director Chih-Chieh Lin resigned on March 12, 2026. Relevant information is disclosed up to the date of resignation.

2.1.3 The diversity policy and status of independence of the board of directors:

1. The diversity policy :

(1). The Company shall follow the Corporate Governance Best Practice Principles Article 19, the board of directors should generally shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

- A、Operational judgment.
- B、Accounting and financial analysis.
- C、Operational management.
- D、Crisis management
- E、Industry knowledge
- F、International market outlook

G · Leadership

H · Decision-making

2.The professional background of the directors covers physics, electrical machinery, financial accounting, law, etc. The members of the board of directors have industrial experience and diverse knowledge backgrounds, and can give professional advice from different aspects.

The implementation situation is as follows:

Title	Chairman	Director and President	Director		Independent Director		
Name	TMC Representative: Lidon Chen	TMC Representative: MY Chu	TMC Representative: Eve Yang	TMC Representative: Long-Sheng Yeou	Miao-Chiu Hsu	Thomas Chang	Chih-Chieh Lin (Note1)
Gender	Male	Female	Female	Male	Female	Male	Female
Nationality	R.O.C	R.O.C	R.O.C	R.O.C	R.O.C	R.O.C	R.O.C
Age	61-70	51-60	61-70	61-70	61-70	71-80	51-60
Employee of the company		✓					
Diversified Core Projects							
Operational judgment	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Accounting and financial analysis	Good	Good	Excellent	Good	Excellent	Good	Good
Operational management	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Crisis management	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Industry knowledge	Excellent	Excellent	Good	Excellent	Good	Excellent	Good
International market outlook	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Leadership	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent
Decision-making	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent	Excellent

Note1. Independent Director Chih-Chieh Lin resigned on March 12, 2026. Relevant information is disclosed up to the date of resignation.

2. Board of Directors Goals and Achievements :

Goal	Achievement
There shall be at least three independent directors and not less than one-third of the directors' seats.	The current Board originally consisted of three Independent Directors. Following the resignation of one Independent Director on March 12, 2026, the number of Independent Directors has fallen below one-third of the total board seats as of the publication date of this annual report. A by-election to fill the vacancy will be held at the upcoming Annual General Meeting .
Directors who concurrently serve as company managerial officers should not exceed one-third of the directors' seats.	Achieved
The relationship of spouse or relative within the second degree of kinship may not exist among more than half of a company's directors.	Achieved
One-third of the directors of any gender.	Achieved

3. The status of independence:

- (1) None of the Board members is subject to any of the circumstances stipulated in Article 30 of the Company Act. No such circumstances as prescribed in Paragraph 3, Article 26-3 of the Securities and Exchange Act exist among the Directors and Independent Directors.
- (2) All Independent Directors comply with the relevant requirements of Paragraph 1, Article 3 (Professional Qualifications and Independence) of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."

2.1.2 Management Team

As of 2026/3/31 Unit: share

Title	Nationality	Name	Gender	Date Elected	Shares Currently Held		Shares Currently Held by Spouse & Minors		Shares Held in The Name of Others		Prime Education and Experience	Current Position in The Company	Managers Who are Spouses or within Second-degree Relative of Consanguinity to Each Other			Remark (Note 1)
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	ROC	MY Chu	Female	2024/5/30	40,000	0.04	0	0	0	0	Ph.D., Physics, National Tsing Hua University Consultant, X'Formula Sr. Director, and Operation Vice President of Xintec Inc. Director, VisEra Manager, TSMC	President and Director of YLTLINK Technology Corporation. Chairman of Phosertek Corporation	None	None	None	None
VP	ROC	Cheng-Zu Wu	Male	2013/3/27	202,244	0.18	0	0	0	0	National Cheng Kung University-Master degree of Electrical Engineering Industrial Technology Research Institute EOSL-Section Manager OCP ASIA, INC. (GIGACOMM CORP.) -Product Integration Manager	Director of Zhuhai FTZ. ProRay Co., Ltd. Director of TrueLight (BVI)Limited Director of ProRay Limited	None	None	None	None
VP	ROC	Ping- Lin Chen	Female	2024/7/4	97,594	0.09	48,033	0.04	0	0	Newport International University-MBA Microelectronics Technology Inc. -Assistant Manager of Finance Dept.	Supervisor of YLTLINK Technology Corporation Director- representative director of Optomedia Technology Inc.	None	None	None	None
VP	ROC	Chih-Cheng Chen	Male	2017/5/12	78,504	0.07	0	0	0	0	National Taiwan University-Ph.D. EE, Copax Photonics, Corp. -Senior Engineer -Assistant Project Manager Arima Lasers Corp.-Senior Engineer TrueLight Corp. -Project Manager /Manager /Senior Manager -Director /Senior Director	Director of Phosertek Corporation	None	None	None	None

Note: 1.If the general manager or person of an equivalent post (the highest-level manager) and the chairperson of the board of directors of a company are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity thereof, and the measures adopted in response thereto:None.

2.2 Remuneration paid during the most recent fiscal year to Directors, President, and Vice President

2.2.1 Remuneration of Directors and Independent Directors (Individual disclosure of name and method of remuneration)

Unit: NT\$ thousand

Title (Note 1)	Name	Remuneration of Directors								Total Remuneration (A+B+C+D) and the Ratio to Net Income (%)		Relevant Remuneration Received by Directors Who Are Also Employees						Total Compensation (A+B+C+D+E+F+G) and the Ratio to Net Income (%)		Remuneration from ventures other than subsidiaries or from the parent company				
		Base Compensation (A)		Severance Pay and Pensions (B)		Bonus to Directors(C)		Business Execution(D)				Salary Bonuses and Allowances (E)		Severance Pay and Pensions (F)		Profit Sharing Employee Bonus (G)								
		The Company	All Companies in the consolidated financial statements	The Company	All Companies in the consolidated financial statements	The Company	All Companies in the consolidated financial statements	The Company	All Companies in the consolidated financial statements	The Company	All Companies in the consolidated financial statements	The Company	All Companies in the consolidated financial statements	The Company	All Companies in the consolidated financial statements	The Company	All Companies in the consolidated financial statements	Cash	Stock		Cash	Stock	The Company	All Companies in the consolidated financial statements
Chairman (The 10th term)	TMC Representative: Lidon Chen	0	0	0	0	0	0	30	30	30 (0.02%)	30 (0.02%)	0	0	0	0	0	0	0	0	30 (0.02%)	30 (0.02%)	0		
Director (The 10th term)	TMC Representative: MY Chu	0	0	0	0	0	0	30	30	30 (0.02%)	30 (0.02%)	6,954	6,954	108	108	0	0	0	0	7,092 (4.56%)	7,092 (4.56%)	0		
Director (The 10th term)	TMC Representative: Eve Yang	0	0	0	0	0	0	25	25	25 (0.02%)	25 (0.02%)	0	0	0	0	0	0	0	0	25 (0.02%)	25 (0.02%)	0		
Director (The 10th term)	TMC. Representative: Long-Sheng Yeou	0	0	0	0	0	0	25	25	25 (0.02%)	25 (0.02%)	0	0	0	0	0	0	0	0	25 (0.02%)	25 (0.02%)	0		
Independent Director (The 10th term)	Miao-Chiu Hsu	960	960	0	0	0	0	30	30	990 (0.64%)	990 (0.64%)	0	0	0	0	0	0	0	0	990 (0.64%)	990 (0.64%)	0		
	Thomas Chang	960	960	0	0	0	0	30	30	990 (0.64%)	990 (0.64%)	0	0	0	0	0	0	0	0	990 (0.64%)	990 (0.64%)	0		
	Chih-Chieh Lin	960	960	0	0	0	0	25	25	985 (0.63%)	985 (0.63%)	0	0	0	0	0	0	0	0	985 (0.63%)	985 (0.63%)	0		

1. Please describe the policy, system, standard, and structure of remuneration to Director and independent directors, and the correlation between duties, risk, and time input with the amount of remuneration :

(1) Base Compensation: Director remuneration is determined based on the company's overall operating performance, as well as an evaluation of each director's level of participation and contribution to the company's operations. Furthermore, it is set after considering industry benchmarks among peer companies (such as the average director compensation of FOCI, Browave, LuxNet, and EZconn). The remuneration is reviewed by the Remuneration Committee and submitted to the Board of Directors for approval prior to payment.

(2) Bonus to Directors: According to Articles of Incorporation, no more than 2% of profit will be appropriated as the director's remuneration. Directors draw up distribution the proposal and submit it to the shareholders' meeting for resolution. The amount of distribution remuneration will be determined based on comprehensive consideration of directors' responsibilities to Board of Directors, degree of participation and contribution. The Company recorded a net loss for the fiscal year 2025 ; therefore, no director remuneration or employee compensation has been appropriated.

2. Except as disclosed in the preceding table, the remuneration received by the directors of the Company in recent years for the services provided to all companies in the financial statements (e. g. as consultants to non-employees, etc.): None

2.2.2 Remuneration for President and VP (Individual Disclosure of Names and Remuneration Items)

Unit: NT\$ thousands / thousands Share

Title	Name	Salary (A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Ratio of total compensation (A+B+C+D) to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company (Note)
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
President	MY Chu	3,000	3,000	108	108	3,954	3,954	0	0	0	0	7,062 (4.54%)	7,062 (4.54%)	0
VP	Ping-Lin Chen	2,434	2,434	108	108	1,098	1,098	0	0	0	0	3,640 (2.34%)	3,640 (2.34%)	0
VP	Chih-Cheng Chen	2,124	2,124	108	108	1,214	1,214	0	0	0	0	3,446 (2.21%)	3,446 (2.21%)	0
VP	Cheng-Zu Wu	2,439	2,439	108	108	357	357	0	0	0	0	2,904 (1.87%)	2,904 (1.87%)	0

2.2.3 Managerial officers with the top five highest remuneration amounts in a TWSE/TPEX-listed company (disclose their names and remuneration method)

Title	Name	Salary(A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Ratio of total compensation (A+B+C+D) to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements		The company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
President	MY Chu	3,000	3,000	108	108	3,954	3,954	0	0	0	0	7,062 (4.54%)	7,062 (4.54%)	0
VP	Ping-Lin Chen	2,434	2,434	108	108	1,098	1,098	0	0	0	0	3,640 (2.34%)	3,640 (2.34%)	0
VP	Chih-Cheng Chen	2,124	2,124	108	108	1,214	1,214	0	0	0	0	3,446 (2.21%)	3,446 (2.21%)	0
VP	Cheng-Zu Wu	2,439	2,439	108	108	357	357	0	0	0	0	2,904 (1.87%)	2,904 (1.87%)	0
Deputy Director	Heng Yi Wu	1,909	1,909	108	108	727	727	0	0	0	0	2,744 (1.76%)	2,744 (1.76%)	0

2.2.4 Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers:
None

2.2.5 Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by this company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, supervisors, general managers, and assistant general managers, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.

2.2.5.1 Analysis of the ratio of the total amount of remuneration paid to the company's Directors, President and VPs by the company and all companies with consolidated statements in the last two years to the net (profit) after tax of the individual financial report: The net loss after tax in 2025 is NT\$155,678 thousands and the net loss after tax in 2024 is NT\$239,250 thousands.

Item Title	The Company				All companies with Consolidated Statements			
	Y2025		Y2024		Y2025		Y2024	
	Total Amount	Proportion of net (loss) profit after tax	Total Amount	Proportion of net (loss) profit after tax	Total Amount	Proportion of net (loss) profit after tax	Total Amount	Proportion of net (loss) profit after tax
Director	3,075	(1.98%)	3,160	(1.32%)	3,075	(1.98%)	3,160	(1.32%)
President & VPs	17,052	(10.95%)	21,152	(8.84%)	17,052	(10.95%)	21,952	(9.18%)

2.2.5.2 The company's remuneration policy, criteria and composition, the procedure for determining remuneration, and its correlation with business performance and future risks:

A. Policy, criteria and composition of remuneration payment:

Director remuneration: Director remuneration is paid in accordance with Article 20 of the company's Articles of Incorporation, determined by the company in accordance with their level of participation in the company's operations and the value of their contribution and taking into account the standards of six companies in the peer industry, reviewed by the Remuneration Committee, and then submitted to the Board of Directors for a resolution.

The payment of director remuneration is in accordance with Article 24 of the company's Articles of Incorporation. If the company makes a profit in the year, no more than 2% of the profit shall be set aside as the director remuneration, which shall be reviewed by the Remuneration Committee and submitted to the Board of Directors for a resolution, and then reported to the shareholders meeting.

Manager remuneration: The payment of salaries, bonuses, separation pays and pensions and special allowances is handled based on the content of their duties and work responsibilities, taking into account the salary criteria in the peer industry and considering the company's future development, profit situation and the company's performance appraisal guidelines, reviewed by the Remuneration Committee, and then submitted to the Board of Directors for a resolution.

The payment of employee remuneration is in accordance with Article 24 of the company's Articles of Incorporation, reviewed by the Remuneration Committee, submitted to the Board of Directors for a resolution, and then reported to the shareholders meeting.

B. Procedures for determining remuneration: In accordance with the company's Remuneration Committee Organizational Rules, the Remuneration Committee

shall review the policy, system, criterion and structure of the annual and long-term performance goals as well as salary and remuneration for directors and managers, and then submit them to the Board of Directors for review.

The 2025 director performance evaluation has been completed on 2026/3/11. The director remuneration structure is in line with the company's current operating conditions as well as the correlation between performance and remuneration. If the current remuneration needs to be adjusted due to changes in the business environment in the future, the management may draw up a plan and submit it to the Remuneration Committee for a project review.

Manager performance evaluation: It is conducted in accordance with the company's Performance Appraisal Guidelines. Performance evaluation is based on annual goals, major accomplishments, annual performance summary and set improvement goals of next year. The 2025 performance appraisal operation has been completed. The manager remuneration structure and performance system are both in line with the company's current operating conditions and the correlation between performance and remuneration.

- C. The correlation between remuneration and business performance as well as future risks: The remuneration paid to the company's directors, president and vice presidents may be properly adjusted in response to changes in the overall economy and industrial prosperity and in consideration of the company's future development, profitability and operating risks as well as risk factors in the future. In addition, the directors, president, and vice presidents shall not be led to engage in acts in pursuit of remuneration beyond the company's risk appetite, so as to avoid inappropriate situations such as the company's incurring losses after paying remuneration.

2.3 Implementation of Corporate Governance

2.3.1 Board of Directors

5 meetings of the Board of Directors (A) have been held in 2025, and the attendance status is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
Chairman of the 10th term	TMC Representative: Lidon Chen	5	0	100	
Director of the 10th term	TMC Representative: MY Chu	5	0	100	
	TMC Representative: Eve Yang	5	0	100	
	TMC Representative: Long-Sheng Yeou	5	0	100	
Independent Director of the 10th term	Miao-Chiu Hsu	5	0	100	
	Thomas Chang	5	0	100	
	Chih-Chieh Lin	5	0	100	Resigned on 2026/3/12

Other mentionable items:

- If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:
 - Matters referred to in Article 14-3 of the Securities and Exchange Act.: The Company has established an audit committee and the provisions of Article 14-3 of the Securities and Exchange Act are not applicable. For a description of the matters listed in Article 14-5 of the Securities and Exchange Act, please refer to the operation of the 2.3.2 Audit Committee of this annual report.
 - Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the board of directors: None.
- If there are directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified:

Date	Proposal Content	The Directors' Names, Contents of Motion, Causes for Avoidance and Voting Should Be Specified
2025/3/7 The 5th Session of the 10th Term	1. The proposal of the Company plans to release the prohibition on directors from participation in competitive business.	Regarding the non-compete issue involving Chairman Lidon Chen and Independent Director Thomas Chang, both parties abstained from discussion and voting due to conflicts of interest. The acting chair, Director Eve Yang, consulted the remaining five directors, and the motion was approved without objection.
2025/8/28 The 8th Session of the 10th Term	1. The company intends to participate in the capital increase of Phosertek Corporation and to appoint a representative.	The board discussed the non-compete clause concerning Director and General Manager MY Chu, who is designated to serve as Phosertek Corporation. Due to a conflict of interest, Director Chu abstained from the discussion and vote. Upon consultation by the Chair, the remaining six Directors approved the motion as proposed without objections.

- TWSE/TPEX-listed companies are required to disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation items of the self (or peer) evaluations conducted by the Board of Directors, and to fill out "Implementation Status of Board Evaluations" :
According to the company's the Board of Directors Performance Evaluation Guidelines, which stipulates that the internal performance evaluation of the Board of Directors shall be carried out at least once a year, and an evaluation conducted by an external professional independent organization or a team of external experts and scholars shall be carried out once every three years as necessary. The evaluation scope may include the performance evaluation of the overall Board of Directors, individual director members and functional committees. The evaluation methods include internal self-evaluation by the Board of Directors, self-evaluation by directors, peer evaluation, external professional institutions or experts commissioned, or by other appropriate means for conducting the performance evaluation.

The 2025 performance evaluation of the overall Board of Directors, individual directors, and functional committees (Audit Committee and Remuneration Committee) adopted self-evaluation questionnaires, and the evaluation results have been discussed and approved by the Remuneration Committee on March 11, 2026, and reported to the Board of Directors on March 11, 2026. For the evaluation scope.

Please refer to the table below for the assessment scope:

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation method	Evaluation items	Evaluation results
Once a year	2025/1/1~2025/12/31 (The evaluation period is less than one year because directors were completely re-elected on 2024/5/30.)	1. The entire Board of Directors 2. Individual board members 3. Audit Committee 4. Remuneration Committee	1. Internal self-assessment of the board of directors 2. Internal self-assessment of the board members 3. Internal self-evaluation of the audit committee 4. Internal self-evaluation of the remuneration committee	1. Board of directors' performance: The degree of participation in the company's operation(10Qs) The enhancement of decision quality(11Qs) The composition and the structure of board of directors(6Qs) The elections and continuing education of directors(5Qs) The internal controls(6Qs) A total of 38 evaluation indicators 2. Individual board members performance: The understanding of the company's objects and tasks(3Qs) The awareness of director's duties(4Qs) The degree of participation in the company's operation(6Qs) The development and communication of internal relationship(3Qs) The profession of directors and continuing education(4Qs) The internal controls(3Qs) A total of 23 evaluation indicators 3. Audit Committee' performance: The degree of participation in the company's operation(4Qs) The awareness of the duties(5Qs) The enhancement of decision quality(4Qs) Composition and member appointment of the committee(3Qs) The internal controls(3Qs) A total of 19 evaluation indicators 4. Remuneration Committee' performance: The degree of participation in the company's operation(4Qs) The awareness of the duties(5Qs) The enhancement of decision quality(4Qs) Composition and member appointment of the committee(3Qs) The internal controls(1Qs) A total of 17 evaluation indicators	1. The evaluation result is "extremely excellent". The board's performance evaluation is in line with expectations, and the operation is in good condition. 2. The evaluation result is "excellent". The directors' performance evaluation is in line with expectations, and the operation is in good condition. 3. The evaluation result of the audit committee is "extremely excellent". The audit committees' performance evaluation is in line with expectations, and the operation is in good condition. 4. The evaluation result of the remuneration committee is "extremely excellent". The remuneration committee's performance evaluation is in line with expectations, and the

					operation is in good condition.
4.Measures taken to strengthen the functionality of the board: Please refer to 2.1.3 the diversity policy and status of independence of the board of directors.					

2.3.2 Audit Committee :

5 meetings of the Audit Committee (A) have been held in 2025, and the attendance status is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) 【B/A】	Remarks
Independent Director of the 5th term	Miao-Chiu Hsu (Convener)	5	0	100	
	Thomas Chang	5	0	100	
	Chih-Chieh Lin	5	0	100	Resigned on 2026/3/12

Other mentionable items: :

A.If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:

a. Matters referred to in Article 14-5 of the Securities and Exchange Act.:

Date (Term)	Motion Contents	Resolution of the Audit Committee	Company's Handling of the Audit Committee's Opinion
2025/3/7 The 5th Session of the 5th Term	1.The Company's 2024 financial report and business report. 2.The independence of certified accountants for financial reports of the company and the appointment and remuneration of certified accountants in 2025. 3.The Company's 2024 annual assessment of the effectiveness of the internal control system and the approval of the statement of the internal control system.	Passed without objection	Resolution submitting to the BOD: Passed without objection
2025/5/13 The 6th Session of the 5th Term	1.The Company intends to participate in the cash capital increase and issuance of new shares by its subsidiary, YLTLINK Technology Corporation.	Passed without objection	Resolution submitting to the BOD: Passed without objection
2025/8/28 The 8th Session of the 5th Term	1.The Company intends to participate in the capital increase of Phosertek Corporation and to appoint a representative.	Passed without objection	Resolution submitting to the BOD: Passed without objection
2025/11/6 The 9st Session of the 5th Term	1.The amendments to the Company's Internal Control System, Internal Audit Operation Implementation Rules.	Passed without objection	Resolution submitting to the BOD: Passed without objection

b. Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.

B.If there are independent directors' avoidance of motions in conflict of interest, the director's names, contents of motion, causes for avoidance and voting should be specified : None.

C.Communications between the Independent Directors, the Company's Chief Internal Auditor and CPAs :

a. The Chief Internal Auditor attends meetings on a quarterly basis, and communicates the result of the audit report and the situation of internal control with the Independent Directors not only face-to-face but also thru email or phone if necessary. The Chief Internal Auditor will deliver the audit report and follow-up report to the Independent Directors for review before the end of the next month.

Date	Reporting Summary	Result
2025/3/7 Audit Committee Meeting / Board Meeting	Execution reporting : - Audit status and findings report for Q4 2024 and Jan.– Feb. 2025 - Annual self-assessment of the internal control systems effectiveness and Internal Control System Statements discussing	All presented Independent Directors had no objection and submitted to the board of directors for discussion.
2025/5/13 Audit Committee Meeting / Board Meeting	Execution reporting: - Audit status and findings report for Feb.– Apr. 2025	All presented Independent Directors had no objection.
2025/8/5 Audit Committee Meeting / Board Meeting	Execution reporting : - Audit status and findings report for Apr.– Jul. 2025	All presented Independent Directors had no objection.
2025/11/6 Audit Committee Meeting / Board Meeting	Execution reporting : - Audit status and findings report for Aug.– Oct. 2025 - Discussion on the revision of the internal control system and the implementation rules of the internal audit operation - The arrangement of Y2026 annual audit plan discussing	All presented Independent Directors had no objection and submitted to the board of directors for discussion.

- b. The accountant had attended least 4 meetings of the audit committee each year, and fully communicated with the independent directors on the company's overall operation, internal control inspection situation, audit scope and findings of the audit process in written or face-to-face communication.
The Company's audit committee and accountants had good communication.

Date	Summary of Report/Discussion Communication Items	Recommendations and Implementation Results
2025/3/7	2024 annual financial report instructions.	The accountant participated in the Audit Committee meeting, and communicated, reported and discussed with the governance unit and the independent directors on the audit and review matters before the Audit Committee meeting officially started. During the meeting, the accountant made a full explanation on the questions raised by the independent directors, which were reported to the Board of Directors after the approval of the Audit Committee.
2025/5/13	Q1, 2025 financial statement instructions.	
2025/8/5	Q2, 2025 financial statement instructions.	The accountants were present at the Audit Committee meeting to report and discuss with the Independent Directors on the communication with the governance unit on the matters during the audit period, and to fully explain to the Independent Directors' questions during the meeting, and to report to the Board of Directors after the Audit Committee's approval.
2025/11/6	Q3, 2025 financial statement instructions.	

Audit Committee's functions and powers as well as annual focus of work:

- The purpose of the Audit Committee is to assist the Board of Directors in fulfilling its supervision of the company's implementation of the fair presentation of its financial statements, the selection (removal) as well as independence and performance of certified public accountants, the effective implementation of the company's internal control, the company's compliance with laws and regulations, and the management and control of the company's existing or potential risks.
- The Audit Committee held 5 meetings in 2025. The main points of deliberation matters are as follows:
 - (1) Formulation of or amendment to the internal control system in accordance with Article 14-1 of the Securities and Exchange Act

- (2)Assessment of the effectiveness of the internal control system
- (3)Matters involving directors' own interests
- (4)Significant asset or derivatives trading
- (5)Appointment, dismissal or remuneration of certified public accountants
- (6)The annual financial report signed or sealed by the chairman, manager and accounting supervisor and the second quarter financial report that must be audited and attested by an accountant
- (7)Other major events stipulated by the company or the competent authority

3. Review of financial reports

The Board of Directors prepared the company's 2025 business report, financial statements, and the proposal for loss provision. Among them, the financial statements have been completed with the audit by the appointed PwC Taiwan, and an audit report was issued. The aforementioned statements and documents have been completed with the audit by the Audit Committee applying mutatis mutandis the rules for supervisors, which found no discrepancy therein.

4. Assessment of the effectiveness of the internal control system

In accordance with the provisions of the Regulations Governing Establishment of Internal Control Systems by Public Companies, the audit unit shall evaluate the effectiveness of the overall internal control system based on the self-evaluation report, the deficiencies found, the improvement status of abnormal events and information from other sources, and propose 2025 Statement of the Internal Control System based on the evaluation results.

2.3.3 If the company has a remuneration committee or nomination committee in place, the composition and operation of such committee shall be disclosed:

2.3.3.1. Information on Remuneration Committee Members

Date:2026/3/31

Capacity	Qualifications	Professional qualifications and experience	Independence analysis	Number of other public companies at which the person concurrently serves as remuneration committee member
	Name			
Independent Director	Thomas Chang (Convener)	Please refer to 2.1.2 Professional qualifications and independence analysis of directors and supervisors of the annual report.		1
	Miao-Chiu Hsu			1
	Chih-Chieh Lin (Note1)			0

Note:1. Independent Director Chih-Chieh Lin resigned on March 12, 2026. Relevant information is disclosed up to the date of resignation.

2.3.3.2 Operation of the Remuneration Committee

A. There are 3 members in the 6th Salary and Remuneration Committee of the company.

B. The term of office of the sixth committee member: 2024/5/30/~2027/5/29

2 meetings (A) in 2025. The qualifications and attendance of the members were as follows:

Title Name	Title Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B / A)	Remarks
Independent Director of the 6th term	Thomas Chang (Convener)	2	0	100	
	Miao-Chiu Hsu	2	0	100	
	Chih-Chieh Lin	2	0	100	Resigned on 2026/3/12

Other information required to be disclosed:

1.If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons). : None.

2.With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion. : None.

3.Operation of the Remuneration Committee:

Date	Proposal Content and Subsequent Handling	Resolution	The company's handling of the opinions of the Remuneration Committee
2025/3/7 The 3th Session of the6th Term	1. Review the annual and long-term performance goals as well as the salary and remuneration policies, systems, criteria and structure for the company's directors 2. Review the annual and long-term performance goals as well as the salary	Approved by all members present	Submitted to the Board of Directors and approved by all directors' present

	<p>and remuneration policies, systems, criteria and structure for the company's managers</p> <p>3. Proposal to implement employee stock ownership trusts and incentives for managerial participation in employee stock ownership trusts</p> <p>4. Review the allocation rate of the profit in articles of Incorporation for employee compensation and the director / supervisor remuneration</p>		
2025/05/13 The 4nd Session of the 6th Term	<p>1. Amendment to remuneration for Directors and Managers</p> <p>2. Remuneration items and amount for manager of the company</p>		Submitted to the Board of Directors and approved by all directors' present

4. Responsibilities of the Remuneration Committee

The committee faithfully performs the following functions and powers with the due care of a good administrator, and submits its recommendations to the Board of Directors for discussion.

(1) Formulate and regularly review the policy, system, criterion and structure of the performance goals and remuneration for directors and managers.

(2) Regularly evaluate and determine the remuneration of directors and managers.

2.3.3.3 Nomination committee : None.

2.3.4 Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
1. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	✓		The company has formulated the Corporate Governance Best Practice Principles and disclosed them on the company's website and Market Observation Post System.	No major difference
2. Shareholding Structure and Shareholders' Rights				
(1) Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	✓		(1) A spokesperson and acting spokesperson have been appointed, and an e-mail address is located on the company's website, to handle questions raised by shareholders.	No major difference
(2) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	✓		(2) The company regularly updates the register of shareholders and the register of major shareholders based on the data maintained by the stock affairs agency unit, grasps major shareholders and their ultimate controllers, and regularly reports changes in equity of insiders.	No major difference
(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	✓		(3) The Subsidiary Management Operational Guidelines and the internal control system have been formulated.	No major difference
(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	✓		(4) The Procedures for Preventing Insider Trading, the Procedures for Handling Material Inside Information, and the Ethical Corporate Management Best Practice Principles have been formulated to prevent company insiders from accidentally violating insider trading rules due to unawareness of laws and regulations or deliberately violating insider trading rules. The implementation status as follows: A. Directors and managers: The financial unit provided the laws and regulations as well as instructions advocacy manual and briefing files related to insider trading and insider equity for directors and managers to refer to. According to the Company's "Procedures for Prevention of Insider Trading", directors are prohibited from trading the	No major difference

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			<p>Company's shares during the blackout periods, defined as 30 days prior to the announcement of annual financial reports and 15 days prior to the announcement of quarterly financial reports. The implementation status for 2025 is as follows: The Corporate Governance Officer sends email reminders regarding these regulations to directors and managers before the announcement of each quarterly and annual financial report to prevent violations of insider trading control measures.</p> <p>B. Employees: Please refer to 2.3.7 Ethical Corporate Management of the annual report.</p>	
<p>3. Composition and responsibilities of the board of directors</p> <p>(1) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?</p> <p>(2) Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee?</p> <p>(3) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary/compensation for individual</p>	<p>✓</p> <p>✓</p> <p>✓</p>		<p>(1) Please refer to 2.1.3 the diversity policy and status of independence of the board of directors of the annual report.</p> <p>(2) In accordance with Article 26 of the company's Corporate Governance Best Practice Principles, the Board of Directors may establish nomination, risk management, and other functional committees, in consideration of the size of the Board of Directors and the number of independent directors, in order to improve the supervisory function and strengthen management functions, and may also establish the environmental protection or other committees based on the concept of corporate social responsibility and sustainable management, which are also clearly stipulated in the Articles of Incorporation.</p> <p>(3) Please refer to 2.3.1 Board of Directors of the annual report.</p>	<p>No major difference</p> <p>In the future, the company will evaluate whether to establish other functional committees in accordance with laws and regulations or depending upon operational needs.</p> <p>No major difference</p>

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons																
	Yes	No	Summary description																	
<p>directors and their nomination and additional office terms?</p> <p>(4) Does the Company regularly evaluate its external auditors' independence?</p>	✓		<p>(4) The Audit Committee of the company evaluates the independence and competency of certified public accountants every year. The certified public accountants issue a statement of independence and conduct the evaluation by reference to the audit quality indicators (AQIs) - 5 major aspects, 13 indicators and the evaluation content as shown in the table below. After the evaluation, there was no situation where the accountants' independence was compromised and thus their participation in the audit and attestation for the company was inappropriate, and therefore the independence of the certified public accountants was not in doubt. The independence of certified public accountants for the company's financial reports as well as the appointment and remuneration of certified public accountants in 2026 have been discussed and approved by the Audit Committee and the Board of Directors on 2026/3/11. The evaluation content is as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Item</th> <th style="width: 65%;">Evaluation content</th> <th style="width: 15%;">Conformed</th> <th style="width: 15%;">Not conformed</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Not in circumstances affecting independence due to direct or significantly indirect financial interests with the company</td> <td style="text-align: center;">✓</td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td>Having not served as a director, supervisor, manager of the company or in a position that has a significant impact on the attestation work currently or in the past two years</td> <td style="text-align: center;">✓</td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td>Not in a relationship of a spouse, direct blood relative, a direct relative by marriage, or a collateral blood relative within the second degree with the responsible person or manager of the company</td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Item	Evaluation content	Conformed	Not conformed	1	Not in circumstances affecting independence due to direct or significantly indirect financial interests with the company	✓		2	Having not served as a director, supervisor, manager of the company or in a position that has a significant impact on the attestation work currently or in the past two years	✓		3	Not in a relationship of a spouse, direct blood relative, a direct relative by marriage, or a collateral blood relative within the second degree with the responsible person or manager of the company	✓		No major difference
Item	Evaluation content	Conformed	Not conformed																	
1	Not in circumstances affecting independence due to direct or significantly indirect financial interests with the company	✓																		
2	Having not served as a director, supervisor, manager of the company or in a position that has a significant impact on the attestation work currently or in the past two years	✓																		
3	Not in a relationship of a spouse, direct blood relative, a direct relative by marriage, or a collateral blood relative within the second degree with the responsible person or manager of the company	✓																		

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons	
	Yes	No	Summary description		
			4 No in a close relationship with the company and its related parties, directors, supervisors, managers, which is likely to compromise their objectivity or affect their independence	✓	
			5 The certified public accountants have not provided audit services for the company for seven consecutive years	✓	
			6 Whether the certified public accountants have complied with the Certified Public Accountant Norm of Professional Ethics Bulletin No. 10 regarding independence, and whether the audit quality indicators (AQIs) information and the Independence Statement issued by the certified public accountants have been obtained	✓	
			7 Not in circumstances otherwise that may affect their independence	✓	
			8 The quality and timeliness of auditing and taxation services have met the needs	✓	
			9 Having taken the initiative to keep the company updated on taxation, securities management laws and regulations as well as newly revised IFRS accounting standards	✓	
			10 Provided the company with financial and tax consulting services from time to time	✓	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
4. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?	✓		The company's Board of Directors appointed the Corporate Governance Officer serve with the purpose to assist the directors in faithfully performing their duties with the due care of a good administrator so as to achieve the benefits of strengthening the efficiency and implementation skills of the Board of Directors. The following affairs are jointly handled by the chief corporate governance officer and the finance division: 1. Assist the Board of Directors, Audit Committee and shareholders meetings in handling related matters in accordance with the law 2. Assist directors in their assuming office and continuing education 3. Provide information required by directors to perform their duties 4. Assist the Board of Directors in implementing corporate governance and regulatory compliance 5. Other matters stipulated in the company's Articles of Incorporation or contracts, etc. 6. Prepare the minutes of the Board of Directors and shareholders meetings and other related matters.	No major difference
5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholder's section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	✓		The company has the spokespersons and acting spokesperson as well as stock affairs personnel in place, has communication channels such as investor relations and the stakeholder mailbox on the company website, and provides sound responses to issues and inquiries. Please refer to Communication between the company and stakeholders of the annual report.	No major difference
6. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	✓		The company commissioned the Stock Affairs Agency Department of Yuanta Securities Co., Ltd. to handle the affairs of the shareholders meeting.	No major difference
7. Information Disclosure (1) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status? (2) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference etc.)?	✓ ✓		(1) The website of the company is: https://www.truelight.com.tw/ , which discloses the company profile, business information, as well as financial and corporate governance related information. (2) The company assigned a dedicated person to be in charge of the collection and disclosure of company information, as well as regular or irregular disclosure of information relating to the company on the Market Observation Post System. The company's website can also be linked to the Market Observation Post System in the hope of promptly and appropriately disclosing information that is likely to	No major difference No major difference

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
(3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?		✓	<p>affect the decision-making of shareholders and stakeholders. The company is invited to participate in institutional investor conferences from time to time, so that investors can understand the company's operating conditions.</p> <p>(3) The company has not yet announced and filed its annual financial report within two months after the end of the fiscal year. In addition, the financial reports for the first, second, and third quarters and the operating conditions of each month were all announced and filed prior to the prescribed deadlines.</p>	As the preparation period for the annual financial report coincided with the Lunar New Year holiday, we will evaluate the required manpower and work schedule, etc. to decide whether to make filings in advance.
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?	✓		<ol style="list-style-type: none"> 1. Employee welfare measures and implementation status. Please refer to 4.5 Labor relations of the annual report. 2. As to suppliers, based on the relationship of coexistence and co-prosperity, the company gives suppliers the profits they deserve so as to create a win-win situation. The company also attaches great importance to the rights of stakeholders. When stakeholders intend to view and copy company registration information, they may do so in accordance with the laws and regulations. 3. All directors of the company have a professional background and have completed continuing education courses in accordance with laws and regulations. 4. The directors of the company recused themselves from any proposals involving their interests. Please refer to the annual report on the Operational Status of the Board of Directors and Audit Committee. 5. The dedicated personnel are in charge of the company's risk management policies and risk measurement standards, and the internal control system has been formulated in accordance with the law and audited by the internal audit. The implementation is in good condition. In addition, the company also takes out insurance such as property insurance and product transportation insurance to avoid risks. 	No major difference

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			<p>6. The company maintains smooth communication channels with customers, and the implementation is in good condition.</p> <p>7. The company has taken out liability insurance for the directors and managers, please refer to MOPS→ Corporate Governance→ Directors and Supervisors Related Information/Directors and Supervisors Liability https://mopsov.twse.com.tw/mops/web/t135sb03</p> <p>8 The Company presented a report on its intellectual property management and its annual implementation status to the Board of Directors on March 11, 2026. Please refer to 2.3.8.3.</p>	

9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement.

9.1 Excerpts of the improvements made in the 11th Corporate Governance Evaluation (2024) are as follows:

The Company's Sustainability Report discloses relevant ESG information in reference from the SASB Standards.

The Company's Sustainability Report has been submitted to and approved by the Board of Directors.

9.2 Items and measures that have not yet been improved and need to be strengthened:

Information Security Risk Management: Quantitative data on resources invested in information security management should be disclosed.

Communication between the company and stakeholders: The communication for 2024 has been reported to the board of directors on May 13, 2025. The status of communication with stakeholders during 2025 will be reported to BOD in Q2 of 2026.

Category	Significance to the Enterprise	Issues of Concern	Communication Methods & Frequency	Communication Results & Responses
Customers	Customers are the cornerstone of corporate success, influencing both business growth and brand value. Enterprises should drive sustainable development by innovating and meeting customer needs, providing products and services that align with environmental and social responsibilities, and maintaining robust customer data protection mechanisms to help customers succeed in their product applications. Furthermore, establishing long-term, loyal customer relationships helps enhance corporate image and mitigate risks, thereby promoting the sustainable growth of the enterprise.	<ul style="list-style-type: none"> ■ Customer Privacy / Data Privacy ■ Customer Health and Safety 	<ul style="list-style-type: none"> ■ Daily: Email, LINE, and WeChat. ■ Monthly: Regular communication with customers regarding demand forecasts. ■ Annually: Customer satisfaction surveys. ■ Ad hoc / As needed: In-person visits and telephone correspondence. ■ Contact Person: Mr. Yang, Director (Tel: +886-35780080) ■ Email: sales@truelight.com.tw or the "Contact Us" section on our official website. 	<ul style="list-style-type: none"> ■ Annual Customer Satisfaction Surveys: Distributed to the top 20 customers by sales volume. For the year 2025, the average customer satisfaction score was 89.65. ■ Customer Audits: Completed 9 document reviews and 6 on-site audits; all results were rated as "Qualified" (Passed).
Employees	The Company is committed to providing a friendly and safe workplace environment, ensuring that colleagues can perform their duties with peace of mind and without concerns.	<ul style="list-style-type: none"> ■ Labor-Management Relations ■ Occupational Health and Safety 	<ul style="list-style-type: none"> ■ Labor-Management Meetings: (Quarterly) ■ General Manager Communication Meetings: (Ad hoc / As needed) ■ Employee Welfare Committee Meetings: (Ad hoc / As needed) ■ Employee Suggestion Box: Available at all times for collecting feedback. ■ Annual Year-End Party: (Annually) ■ Occupational Health and Safety Committee Meetings: (Quarterly) ■ Contact Person: Mr. Chen, Vice President (Tel: +886-35780080) ■ Email: HRs@truelight.com.tw or the "Contact Us" section on our official website. 	<ul style="list-style-type: none"> ■ Labor-Management Meetings: A total of 4 meetings were held in 2025. ■ General Manager Communication Meetings: A total of 3 meetings were held in 2025. ■ Employee Welfare Committee Meetings: A total of 5 meetings were held in 2025. ■ Occupational Health and Safety Committee Meetings: A total of 4 meetings were held in 2025. ■ In 2025, the Company conducted 12 onsite physician health service sessions, 1 employee intraocular pressure (IOP) screening event, and 1 influenza vaccination clinic, alongside 12 health awareness announcements.

Category	Significance to the Enterprise	Issues of Concern	Communication Methods & Frequency	Communication Results & Responses
Suppliers	The Company promotes Environmental, Health, and Safety (EHS) responsibilities starting from our suppliers. By encouraging sustainable growth throughout the entire supply chain, we aim to enhance the Company's overall competitiveness.	<ul style="list-style-type: none"> ■ Procurement Practices ■ Supply Chain Sustainability Management 	<ul style="list-style-type: none"> ■ Annually: Supplier Evaluation Forms. ■ Monthly: Supplier Quality Scorecards. ■ Ad hoc / As needed: Supplier visits and on-site audits. ■ Real-time: Meetings, telephone calls, and emails. ■ Contact Person: Ms. Chien, Assistant Manager (Tel: +886-3-5780080) ■ Email: ginachien@truelight.com.tw or the "Contact Us" section on our official website. 	<ul style="list-style-type: none"> ■ Supplier Evaluations: Completed 39 supplier evaluation forms; all results were rated as Grade A. ■ Comprehensive Quality System Audits: Conducted to ensure the effectiveness of the quality system and to drive continuous improvement. ■ Supplier Audits: Completed 4 on-site audits; all results were rated as "Qualified" (Passed).
Government Authorities / Regulatory Bodies	Law-abiding governance is the primary principle of the Company's operations. All business activities, services, and products strictly comply with government regulations and are subject to the inspection and supervision of competent authorities. This ensures compliant operations while fostering the positive development of both the Company and the industry.	<ul style="list-style-type: none"> ■ Energy Management ■ Occupational Health and Safety ■ Waste Management ■ Water Resources Management ■ Greenhouse Gas Emissions and Management 	<ul style="list-style-type: none"> ■ Annually: Participate in the Corporate Governance Evaluation to ensure compliance with relevant regulations and standards. ■ Ad hoc / As needed: Participate in policy seminars, symposiums, and public hearings to actively respond to policy requirements. ■ Ad hoc / As needed: Maintain communication with relevant authorities through official correspondence, meetings, telephone calls, emails, and public information disclosures. ■ Ad hoc / As needed: Cooperate with inspections by competent authorities to ensure compliant and stable operations. ■ Contact Person: Mr. Wu, Deputy Director (Tel: +886-3-5780080) ■ Email: finance@truelight.com.tw or the "Contact Us" section on our official website. 	<ul style="list-style-type: none"> ■ 2025 Corporate Governance Evaluation: Ranked within the 21% to 35% bracket among TPEX-listed companies. ■ Real-time responses to inquiries from the Taipei Exchange (TPEX). ■ Labor Inspections: Conducted 2 times by the labor authorities in 2025. ■ Environmental Inspections: Conducted 4 times by the environmental protection authorities in 2025. ■ Participation in seminars, briefings, and relevant training sessions organized by competent authorities and external institutions.

Category	Significance to the Enterprise	Issues of Concern	Communication Methods & Frequency	Communication Results & Responses
Investors / Shareholders	<p>The Company's capital is formed by the investments of shareholders and investors. Protecting shareholder interests is a core responsibility of our management, and we are dedicated to creating stable, long-term value and returns.</p>	<ul style="list-style-type: none"> ■ Corporate Governance ■ Economic Performance and Operations Management ■ Ethical Management and Regulatory Compliance 	<ul style="list-style-type: none"> ■ Investor Relations Section on Official Website: Provides real-time information and announcements for easy access by investors (Updated regularly/as needed). ■ Market Observation Post System (MOPS): Disclosures of material information and financial reports to ensure information transparency (Regularly/Ad hoc). ■ Annual General Meeting (AGM): Held annually to report on the company's operating results and communicate with shareholders. ■ Investor Conferences and Institutional Meetings: Held on an ad hoc basis to engage with domestic and foreign institutional investors regarding current operations and future outlook. ■ Spokesperson and Acting Spokesperson: Respond to inquiries from investors and the media as needed to ensure the accurate delivery of information. ■ Contact Person: Mr. Wu, Vice President (Tel: +886-35780080) ■ Email: ir@truelight.com.tw or the "Contact Us" section on our official website. 	<ul style="list-style-type: none"> ■ Investor Relations Section on Official Website: Provides real-time information and announcements for easy access and inquiry by investors. ■ Market Observation Post System (MOPS): Discloses material information, monthly revenue reports, and quarterly financial statements in accordance with the law. ■ Annual General Meeting (AGM): Convened annually by the end of June. ■ Held 1 investor conference and various meetings (on-site or virtual) with domestic and foreign institutional investors.

2.3.5 Promotion of Sustainable Development-Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons :

Item	Implementation status		Summary description	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons									
	Yes	No											
1.Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	✓		<p>The Company has set up a sustainability team, with the President as the highest decision maker, and a part-time unit called the ‘Sustainability Office’ to promote related matters. There are four teams, namely, the “Environmental Protection Team”, the “Social Responsibility Team”, the “Corporate Governance Team”, and the “Supply Chain Management Team”, which are responsible for the development and implementation of projects to promote sustainable development, and the progress of the implementation will be reported to the Board of Directors annually.</p> <p>On August 5, 2025, the Board of Directors approved the Company's 2024 Sustainability Report.</p>	The progress of implementation will be followed in the future.									
2.Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	✓		<p>The risk assessment boundary is mainly based on the company. In addition, in order to strengthen the control and supervision of the operating risks of subsidiaries, the Subsidiary Management Operational Guidelines were formulated to establish the overall operating risk management mechanism of the company and its subsidiaries.</p> <table border="1" data-bbox="678 1002 1877 1444"> <thead> <tr> <th>Topic</th> <th>Evaluation item</th> <th>Risk management policies and measures</th> </tr> </thead> <tbody> <tr> <td>Environment</td> <td>Environmental impact and management</td> <td>The company has formulated the Environmental Management Manual, the Risk and Opportunity Management Procedures, and the Environmental Aspect Identification and Management Procedures to implement environmental risk assessments related to the company's operations, and to formulate corresponding control strategies for dealing with risks and opportunities so as to grasp the environmental impact and safety and health risks related to company activities and services, to provide safe, healthy and environmentally friendly working conditions, and to reduce occupational accidents and environmental impacts.</td> </tr> <tr> <td>Social</td> <td>Occupational</td> <td>1. Establish and implement the "Occupational Safety and Health</td> </tr> </tbody> </table>	Topic	Evaluation item	Risk management policies and measures	Environment	Environmental impact and management	The company has formulated the Environmental Management Manual, the Risk and Opportunity Management Procedures, and the Environmental Aspect Identification and Management Procedures to implement environmental risk assessments related to the company's operations, and to formulate corresponding control strategies for dealing with risks and opportunities so as to grasp the environmental impact and safety and health risks related to company activities and services, to provide safe, healthy and environmentally friendly working conditions, and to reduce occupational accidents and environmental impacts.	Social	Occupational	1. Establish and implement the "Occupational Safety and Health	No major difference
Topic	Evaluation item	Risk management policies and measures											
Environment	Environmental impact and management	The company has formulated the Environmental Management Manual, the Risk and Opportunity Management Procedures, and the Environmental Aspect Identification and Management Procedures to implement environmental risk assessments related to the company's operations, and to formulate corresponding control strategies for dealing with risks and opportunities so as to grasp the environmental impact and safety and health risks related to company activities and services, to provide safe, healthy and environmentally friendly working conditions, and to reduce occupational accidents and environmental impacts.											
Social	Occupational	1. Establish and implement the "Occupational Safety and Health											

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			<p>safety product safety and supply chain management</p> <p>Management System" in accordance with the law.</p> <p>2. Green products: TrueLight has been dedicated to developing optical products in compliance with the requirements of the regulatory standard EU directive 2011/65/EU and 1907/2006/EC.</p> <p>3. Quality and HSF Management: A. Production Quality Monitor by SPC. B. Incoming Material HSF Monitor by XRF. C. Third party laboratory accreditation annually. D. Green partner and supply chain.</p> <p>4. Conflict Minerals Policy : TrueLight Technology Co., Ltd is taking and will take due diligence within our supply chain to assure "DRC Conflict-Free" for the Minerals of gold (Au), tantalum (Ta), tungsten (W), cobalt(Co) and tin (Sn) are not derived from or sourced from mines in conflict areas of the Democratic Republic of Congo (DRC), or illegally taxed on trade routes, either of which are controlled by non-governmental military groups, or unlawful military factions. TrueLight Technology Co., Ltd hereby formulated this Conflict Minerals Policy and makes following commitments: A. Not use the conflict minerals originated from the Democratic Republic of the Congo (DRC) and its adjoining countries. B. Request our suppliers to follow Minerals Conflict-Free requirements. C. Continuing our industry leadership and our efforts to source conflict-free minerals from the DRC where possible and agree to compliance with Responsible Business Alliance (RBA) Code of Conduct.</p>	
			<p>Corporate governance</p> <p>Regulatory compliance</p> <p>1. Implement the internal control system, continue to deepen the corporate governance policy, review the company's internal norms in accordance with the amendments to laws and</p>	

Item	Implementation status						Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons	
	Yes	No	Summary description					
					regulations, ensure that employees abide by laws and regulations, and reduce the risk of violations. 2. Apply for a patent to protect the rights and interests of the products developed by the company.			
			Strengthen the functions of directors		1. Plan annual continuing education courses for directors, and provide directors with the necessary information for business execution and regulatory compliance. 2. Take out director liability insurance for directors to protect them from lawsuits or claims.			
3. Environmental Issues (1) Has the Company set an environmental management system designed to industry characteristics?	✓		The company is a professional supplier of optical communication parts and components, and has established an ISO14001 environmental management system and obtained certification. (Certification date 2005/7/14, validity period 2024/7/9~2027/7/8)				No major difference	
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	✓		The company has prescribed a written environmental policy to implement affairs in accordance with the spirit of environmental protection, and to educate employees and inform suppliers thereof so that they understand the company's philosophy of supporting green environmental protection and responding to the sustainable operations of the global environment. The company also takes practical actions to reduce paper consumption, adopts an electronic online paperless sign-off system, encourages employees to print on both sides, reduces the use of paper cups, sorts garbage, as well as recycles and reuse of resources.				No major difference	
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	✓		The Company discloses its climate-related risk and opportunity assessments, descriptions of their impacts, and corresponding response strategies based on the four core elements: "Governance," "Strategy," "Risk Management," and "Metrics and Targets." Relevant information for 2025 is disclosed in 2.3.6.1, Implementation of Climate-Related Information, of the Annual Report and will also be disclosed in the Sustainability Report.				No major difference	
(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction,	✓		1. Greenhouse gas emissions: (Unit: metric tons of CO2e)				No major difference	
			Year	Company Name	Scope 1	Scope 2	Sum	GHG emissions intensity (ton-CO2e/NTD million)

Item	Implementation status						Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons					
	Yes	No	Summary description									
reduction of water consumption, or management of other wastes?			2025	TrueLight	2,064.7330	6,489.8563	8,554.5893	12.7680				
			2024	TrueLight	501	6,828	7,329	13.1817				
	<p>*The intensity figures in the table above are calculated based on the individual GHG inventory data and revenue of the parent company, excluding Scope 3.</p> <p>In accordance with the "Sustainable Development Roadmap for Listed Companies" issued by the Financial Supervisory Commission (FSC), the Company is categorized as having a paid-in capital of less than NT\$5 billion. As such, the Company is required to disclose the 2025 GHG inventory data for the parent company (individual entity). The Company conducted its 2025 GHG inventory based on ISO 14064-1:2018 / CNS 14064-1:2021 standards and in reference to the "Regulations for the Management of Inventory and Registration of Greenhouse Gas Emissions"; external assurance was not performed.</p> <p>For Scope 3 (corresponding to ISO 14064-1:2018 Categories 3-6), our company currently discloses information voluntarily. Following the implementation of significant identification in 2025, TrueLight Corporation selected three emission sources for investigation: "Emissions from purchased goods and services", "Emissions from Fuel and energy related activities", and "Indirect GHG emissions associated with the use of products from the organization." In 2025, TrueLight Corporation emitted a total of 11,339.4737 metric tons of CO2e in Category 3.</p> <p>Based on the 2025 assessment, Scope 1 and Scope 2 emissions primarily originate from indirect emissions from purchased electricity. The Company will continue to promote energy-saving and carbon-reduction measures. We will analyze power consumption across various loads to formulate energy-saving plans and adjust the HVAC chiller systems according to factory load and weather conditions, with the goal of achieving a 1% energy reduction target.</p> <p>2. Water resources:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Company Name</th> <th>Total water consumption (metric tons)</th> <th>Manufacturing process recovery rate</th> <th>Factory-wise recovery rate</th> <th>Density ton/NTD million</th> </tr> </thead> </table>							Year	Company Name	Total water consumption (metric tons)	Manufacturing process recovery rate	Factory-wise recovery rate
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Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
4. Social Issues (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	✓		<p>The Company has formulated the Work Rules for employees in accordance with the Labor Standards Act and related laws regulations, respects the principles and spirit of international initiatives such as the United Nations Universal Declaration of Human Rights, advocates and clearly discloses the elimination of any human rights violations, and has formulated the Employee Code of Conduct, pays attention to gender equality, right to work, bans the use of child labor and strictly prohibits any illegal discrimination, etc. so as to protect the legitimate rights and interests of employees and implement fair and non-discriminatory treatment employment policies, and conducts online tests on the human rights policy for all employees.</p> <p>Our company has established a cross-departmental task force under the Sustainability Office to promote and continuously integrate human rights policies into areas such as labor rights protection, occupational health and safety, environmental protection, and ethical standards, with a commitment to eliminating any acts that violate human rights. Please refer to the Company's website for our Human Rights Policy: https://www.truelight.com.tw/career/HumanRightsPolicy/</p>	No major difference
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	✓		<p>The Company has formulated the work rules, which cover the Company's salary assessment principles, bonus distribution rules, leave rules, pension payments, occupational accident compensation, performance appraisal, as well as reward and punishment rules. The Employee Welfare Committee was also established in accordance with the regulations to handle employee welfare measures. The company's remuneration policy is based on the principle of salary assessment. The Articles of Incorporation also stipulate that if the company makes annual profits, , it shall set aside no less than 10% of it for employee compensation. The company's remuneration policy is based on the employee's educational background and work experience, professional knowledge, contribution to the Company, to be linked to the company's operating performance and personal performance. In addition, for other benefits of the company and the pension system, please refer to 3.1.5.1 and 4.5 Labor relations of the annual report.</p>	No major difference
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	✓		<p>The Company provides safety and health equipment that meets standard requirements and strictly implements various occupational safety and health regulations. We conduct regular safety and health education and training, as well as disaster prevention drills, to ensure the health and well-being of all employees. In accordance with the "Labor Health Protection Rules," we conduct periodic health examinations for active employees and provide monthly medical updates to enhance their health knowledge. Our facilities are equipped with health and first-aid measures, including a medical room, first-aid kits, and AEDs.</p>	No major difference

Item	Implementation status		Summary description	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No		
			<p>We have established an Occupational Safety and Health Management System in accordance with the law (uncertified) and perform annual hazard identification and risk assessment processes. Furthermore, we have formulated the "Plan for the Prevention of Illegal Infringement in the Performance of Duties" and implement related procedures, including annual hazard identification and risk assessments for the prevention of workplace harassment and violence.</p> <p>2025 Occupational Injury Data: Number of Occupational Injuries: 0 Number of Injuries and Percentage of Total Employees: 0% Occupational Injury Improvement Measures: No occupational injuries occurred; therefore, no improvements were required.</p> <p>2025 Fire Incident Data: Number of Fire Incidents: 0 Number of Fire Casualties and Percentage of Total Employees: 0% Fire-Related Improvement Measures: No fire incidents occurred; therefore, no improvements were required.</p>	
(4) Has the Company established effective career development training programs for employees?	✓		Please refer to 4.5 Labor relations of the Annual Report.	No major difference
(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	✓		The Company shall collect and understand laws and regulations as well as international standards for products and services provided in order to comply therewith, and summarize the matters to be paid attention to and make announcements, so as to encourage the company's personnel to ensure information transparency and security of products and services in the course of research and develop, procurement, manufacture, provision or sale of the products and services. The Company has formulated the Customer Complaint Handling Procedure to solve problems such as product abnormalities, and also conducts a customer satisfaction survey every year. Please refer to Communication between the company and stakeholders of the Annual Report. And by obtaining the opinions of customers, we expect to achieve a win-win situation between the company and customers.	No major difference
(6) Has the company formulated supplier management policies	✓		In the Supplier Control Procedures, the company lists environmental protection, occupational safety and intellectual property as evaluation items. The company's dealings with suppliers also follow the	No major difference

Item	Implementation status		Summary description	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No		
requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?			<p>company's Purchase Order, Purchase and Lease Contract Safety, Health and Environmental Protection Requirements Guidelines, no hazardous substance requirements, no infringement of other people's trade secrets, trademark rights, patent rights, copyrights and other intellectual property rights, and other norms. There are 344 qualified suppliers, and 231 suppliers have agreed and returned their forms.</p> <p>The Company has also established a supplier management to process supplier self-assessments, training, and performance evaluations. Based on the results, suppliers are categorized and provided with continuous improvement to ensure supply chain quality and promote sustainable development. For the 2025 evaluation results, please refer to Communication between the company and stakeholders of the Annual Report.</p>	
5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?	✓		<p>In accordance with regulations, starting from 2025, the Company has prepared and disclosed its 2024 Sustainability Report.</p> <p>Currently, no assurance has been obtained from a third-party verification body.</p>	No major difference

6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations:
The Board of Directors of the Company has approved the "Sustainable Development Best Practice Principles" and "Procedures for Management of Sustainability Information" on 2024/11/5. The actual operations are conducted in alignment with the relevant principles of said Practice Principles, and there are no significant deviations.

7. Other important information to facilitate better understanding of the Company's promotion of sustainable development:
(1)The company respects and embraces multiculturalism, and provides equal job opportunities to job seekers and employees. Employee recruitment, salary, promotion and remuneration are based on their job category, educational background and work experience, professional knowledge and technology, professional seniority and experience as well as personal performance, regardless of their race, religion, nationality, gender, or age.

Proportions of female employees in 2025

Index	%
Female accounted for total employees (%)	54.58
Female accounted for all supervisors (%)	20.93

Female accounted for senior executives (%)	50.00
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Nationality and Race Statistics in 2025

Item	% of all employees	% in management
local employees	100%	100%
foreign employees	0%	0%
Indigenous peoples	0.7%	0%

Age and Gender Statistics in 2025

age	Non-management		Management level		Executive		Total
	Female	Male	Female	Male	Female	Male	
30 Years & under	1.06%	3.17%	0.00%	0.00%	0.00%	0.00%	4.23%
30~50 Years	39.08%	26.41%	0.70%	7.04%	0.00%	0.36%	73.59%
50Years & over	11.27%	3.87%	1.41%	3.87%	1.06%	0.70%	22.18%
total	51.41%	33.45%	2.11%	10.91%	1.06%	1.06%	100.00%

Other diversity indicators in 2025

Item	% of all employees
Disabilities	1.06

- (2) In order to protect the natural environment for coexistence and common prosperity, the Company fulfills its corporate social responsibilities, has formulated environmental policies as well as safety and health management, implements them through the introduction of management systems, and continuously improves environmental management performance, so as to achieve the goal of sustainable corporate operations.
- (3) The Company actively stays on top of service technology manufacturing processes and packaging materials that meet customer needs, such as: lead-free, halogen-free, or in compliance with EU RoHS directives on environmental protection as well as environmental protection regulations and decrees for the prohibition from or restriction on hazardous substances.
- (4) The Company strictly implements the contents of the industrial waste disposal plan, has commissioned professional and legitimate suppliers to clean up waste, and recycles resource waste in accordance with regulations.
- (5) Encourage the use of environmentally friendly packaging materials, reduce waste, and strengthen resource recycling and reuse.
- (6) Through education and training, we advocate the basic awareness of responsibility for employees to recognize environmental protection, resource recycling and energy conservation.
- (7) Comply with government laws and regulations on environmental protection, and fully assist government agencies in promoting environmental protection affairs.
- (8) Actively participate in a variety of activities organized by the Science Park Bureau and maintain a harmonious relationship with neighboring manufacturers.
- (9) System certificate:
 - a. Quality management system: ISO 9001: 2015 (certification date 2001/9/19, validity period 2024/7/9–2027/7/8)
 - b. Environmental management system: ISO 14001: 2015 (certification date 2005/7/14, validity period 2024/7/9–2027/7/8)

2.3.6 Climate-Related Information of TWSE/TPEX Listed Company:

2.3.6.1 Implementation of Climate-Related Information

Item	Implementation status
<p>1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.</p>	<p>Currently, climate-related risks and opportunities at the Company are primarily identified, assessed, and managed by the management team, with relevant issues integrated into daily operational decision-making and the overall risk management framework. By regularly monitoring trends in climate policy, energy and resource utilization, and market shifts, the company continuously evaluates the potential impacts of climate change on operational activities, cost structures, and the supply chain. Accordingly, we develop response measures and improvement actions to mitigate operational shocks and seize opportunities for sustainable development.</p> <p>Regarding governance, the Board of Directors maintains oversight of climate-related developments in accordance with its supervisory duties. The Company is committed to strengthening its climate governance structure and refining the processes for identifying, assessing, and managing climate risks. Through enhanced information disclosure and stakeholder communication, we aim to improve management transparency and decision-making quality, thereby bolstering long-term operational resilience and sustainable competitiveness.</p>
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<p>The Company remains highly attentive to the potential impacts of climate change on corporate operations and industrial development. We evaluate these impacts across various time horizons—specifically regarding business promotion, management strategy, and financial performance—to serve as a critical reference for our sustainable development and risk management planning.</p> <p>(1) Short-term Impacts (1–3 Years) In the short term, the increasing frequency of extreme weather events may lead to disruptions in production and logistics, unstable supply chain lead times, or operational impacts at business sites, thereby increasing uncertainty in operational management. At the strategic level, the Company must respond promptly to climate-related regulatory requirements and customer focus on product carbon reduction and environmental performance by strengthening compliance and information disclosure mechanisms. Financially, fluctuations in energy prices, investments in energy-saving improvements, and related compliance costs may exert upward pressure on overall operating costs.</p> <p>(2) Medium-term Impacts (3–7 Years)</p>

Item	Implementation status
	<p>As the low-carbon transition deepens, market demand for low-carbon products and sustainable services is expected to increase continuously, presenting new growth opportunities for the enterprise. Strategically, the Company will gradually adjust its product portfolio and operational footprint based on industry trends and market demand. We will also evaluate investments in energy-efficient equipment, low-carbon manufacturing processes, and related innovative technologies to enhance product competitiveness and environmental performance. Financially, while increased capital expenditure (CAPEX) may place pressure on fund utilization in the short term, improving production efficiency and reducing energy costs will help strengthen medium-to-long-term operational benefits and market competitive advantages.</p> <p>(3) Long-term Impacts (Over 7 Years) In the long run, climate change may bring profound shifts to the overall industrial structure, supply chain configurations, and business models. Enterprises must continuously adapt their management strategies to meet changing market and policy environments. Strategically, the Company will assess growth opportunities under the low-carbon transition trend, timely reconfigure long-term development directions and business models, and enhance sustainable innovation capabilities. Financially, changes in climate policies, technological shifts, and market demand may lead to asset impairment risks and impact long-term cash flows and corporate value. Simultaneously, the low-carbon transition may create opportunities for new products, markets, and business models, contributing to the overall sustainable competitiveness of the enterprise.</p> <p>The Company will continue to utilize risk assessment and strategic adjustment mechanisms to navigate the challenges and opportunities brought by climate change. By integrating these impacts into operational decision-making and sustainable development planning, we aim to strengthen corporate operational resilience and long-term value.</p>
<p>3. Describe the financial impact of extreme weather events and transformative actions.</p>	<p>The increasing frequency and intensity of extreme weather events may impact the Company's operational sites, supply chain stability, and logistics, leading to higher operational management costs and potential impacts on revenue performance and asset utilization efficiency. Furthermore, climate-related regulatory requirements and low-carbon transition trends may exert pressure on the Company in the short term, resulting in increased capital expenditures (CAPEX) and operating expenses for energy-saving improvements, equipment replacement, and compliance management.</p> <p>From a medium-to-long-term perspective, however, by actively promoting energy efficiency, process optimization, and low-carbon transition measures, the Company can progressively</p>

Item	Implementation status
	mitigate the impact of climate risks on operational activities and financial performance, while strengthening supply chain stability and resource efficiency. These actions also help bolster operational resilience, improve cost structures, and enhance market competitiveness, thereby supporting the Company's overall financial stability and long-term value creation.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	<p>The Company has integrated the identification, assessment, and management of climate-related risks into its overall corporate risk management system. By combining existing operational management and internal control mechanisms, the Company systematically evaluates the potential impact of climate change on its business activities and long-term development. Through regular reviews of external climate policies, energy market fluctuations, and industry trends, the Company identifies physical risks (such as the impact of extreme weather events on operating sites and the supply chain) and transition risks (such as carbon pricing mechanisms, energy transition policies, and customer requirements for carbon reduction) that may affect operations.</p> <p>In terms of risk assessment and management, the Company conducts comprehensive evaluations and prioritizations based on the likelihood of occurrence and the degree of potential impact. Material climate risks are incorporated into the corporate risk management framework, where corresponding mitigation measures and management strategies are formulated to reduce the impact on operations, finance, and the supply chain. The results of these risk management efforts are tracked and reviewed through internal management mechanisms to ensure that climate risks receive appropriate oversight and effective control.</p> <p>The Company will continue to refine its climate risk management processes by progressively strengthening risk identification, assessment, and monitoring mechanisms. By integrating climate issues into sustainable development and operational decision-making, we aim to enhance the Company's adaptive capacity and long-term operational resilience in the face of climate change challenges.</p>
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	<p>To evaluate the potential impact of climate change on the Company's operations and financial performance, the Company has integrated climate physical risks into its operational risk assessment and strategic planning, referencing international climate change scenario analysis methodologies. This analysis utilizes Representative Concentration Pathways (RCP) as the primary scenario foundation. By examining development trends under various degrees of global warming, we assess the potential impacts of extreme weather events on business continuity, supply chain stability, and cost structures to strengthen long-term operational resilience.</p> <p>Scenario Settings and Climate Change Trends</p>

Item	Implementation status
	<p>The Company primarily adopts RCP 2.6 (Low Emission Scenario), RCP 4.5 (Intermediate Emission Scenario), and RCP 8.5 (High Emission Scenario) as the basis for physical risk assessment, referring to future climate change projections from climate science research:</p> <ul style="list-style-type: none"> • RCP 2.6 Scenario: With aggressive global carbon reduction actions, the global average temperature increase is expected to be limited to within 1.5~2°C by the end of the century. Regional precipitation changes are relatively limited, though alternating periods of short-term heavy rainfall and drought may still occur. The precipitation fluctuation is minor (within 0.1mm/day, resulting in a relatively low impact on corporate operations). • RCP 4.5 Scenario: Global carbon reduction efforts continue but do not fully achieve net-zero targets; the global average temperature increase is expected to be approximately 2~3°C. Significant changes in precipitation patterns may occur in certain regions, with a potential decrease in summer rainfall (maximum change of approximately 0.18mm/day. Increased heavy rainfall events and heightened seasonal drought risks may cause a moderate impact on supply chain stability and site management. • RCP 8.5 Scenario: Greenhouse gas emissions continue to rise, with the global average temperature increase potentially exceeding 4°C. The frequency and intensity of extreme heat, torrential rain, and climate disasters will increase significantly. Precipitation distribution will exhibit higher uncertainty (maximum change of approximately 0.51mm/day, with some areas potentially facing concurrent flooding and drought, posing higher risks to business continuity and asset security). <p>Key Analysis Parameters and Assumptions</p> <p>In our scenario analysis, the Company comprehensively considers the following key factors:</p> <ul style="list-style-type: none"> • Impact of extreme weather events on production operations, equipment maintenance, and logistics scheduling. • Energy supply stability and fluctuations in electricity prices. • Supply chain lead-time delays or cost increases resulting from climate shocks. • Impact of energy-saving and carbon reduction investment requirements on capital expenditure (CAPEX) and cash flow. • Shifts in market demand for low-carbon products and sustainable services. <p>Financial Impact and Operational Resilience Assessment</p> <p>Analysis results indicate that under the RCP 8.5 scenario, the increase in extreme weather events may lead to higher business interruption risks, increased equipment maintenance costs, and elevated supply chain management costs, thereby affecting revenue stability and asset utilization efficiency. Under the RCP 4.5 scenario, the Company may still face moderate operational risks and energy cost fluctuations</p>

Item	Implementation status
	<p>caused by climate variability. Under the RCP 2.6 scenario, physical climate risks are relatively manageable, though the enterprise will face investment and compliance pressures associated with the low-carbon transition.</p> <p>Overall, by continuously promoting energy conservation, carbon reduction, process optimization, and operational risk management, the Company can progressively mitigate the negative impacts of climate change on financial performance. Furthermore, by seizing new business opportunities arising from the low-carbon market, the Company enhances its long-term operational resilience and sustainable competitiveness. Moving forward, the Company will continue to refine its climate scenario analysis methodologies and incorporate assessment results into strategic planning and capital allocation decisions to improve overall climate change management capabilities.</p>
<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>The climate-related metrics and targets for 2025 are detailed in the attached table. At The Company, the management team is responsible for coordinating the promotion and execution of these metrics. Through regular reviews and performance tracking mechanisms, the Company monitors the implementation of various transition plans and risk management measures to ensure that climate-related risks and opportunities are managed systematically and effectively.</p> <p>The Company also incorporates the results of these climate metrics into its operational management and performance evaluation processes, continuously reviewing improvement strategies and action plans to enhance the effectiveness of carbon reduction and energy management initiatives. Through metric-based management and continuous monitoring, The Company is progressively strengthening its climate governance capabilities. This support helps build mid-to-long-term business resilience, achieve strategic goals, and fulfill stakeholder expectations for transparency in climate disclosure and sustainable operations.</p>
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>The Company has not yet implemented an internal carbon pricing (ICP) system, based on a comprehensive assessment of the Company's operational scale, greenhouse gas emission characteristics, and the applicability of current climate-related regulations. However, to strengthen the evaluation foundation for future investment and carbon reduction decisions, the Company continues to monitor strategic tools such as internal carbon pricing. We track market carbon price trends, the progress of carbon fee systems, and the development of international climate policies to prudently assess their potential impact on operating costs and financial performance.</p> <p>As of now, the Company has not been listed by the competent authorities as an entity subject to carbon fee collection; therefore, there is no direct carbon fee burden. The Company will plan the evaluation and implementation timeline for an internal carbon pricing system based on future regulatory requirements and practical developments. Meanwhile, the Company has</p>

Item	Implementation status
	<p>incorporated carbon pricing issues into the scope of its climate risk management and mid-to-long-term sustainable management strategies, while continuing to strengthen greenhouse gas management to enhance its adaptive capacity and overall operational resilience in response to policy changes.</p>
<p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>The Company is currently evaluating the strategic direction for setting climate-related management targets. This includes defining the scope of business activities covered, greenhouse gas (GHG) emission boundaries, and medium-to-long-term implementation schedules. Based on these evaluation results, the Company will progressively establish carbon reduction targets and action plans to strengthen its ability to manage climate risks and opportunities.</p> <p>The scope of the planned targets will primarily focus on energy utilization and GHG emissions management at operational sites. Following the completion of our GHG inventory, we will establish a base year for emissions and define medium-to-long-term reduction targets in accordance with regulatory timelines, with progress tracked annually.</p> <p>Regarding carbon reduction strategies, the Company will prioritize internal management measures—such as energy-saving improvements, process optimization, and enhanced energy efficiency—to achieve reduction goals. Depending on regulatory requirements and operational needs, we will prudently evaluate the feasibility of adopting renewable energy procurement or other low-carbon management practices. As of now, The Company does not utilize carbon offset mechanisms or purchase Renewable Energy Certificates (RECs), nor does it have plans regarding specific offset sources or quantities. Should such measures be adopted in the future, the Company will disclose the source of carbon credits, quantities used, and reduction benefits based on actual implementation to enhance the completeness and transparency of our climate information disclosure.</p>
<p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).</p>	<p>In accordance with the "Sustainable Development Roadmap for Listed Companies" issued by the Financial Supervisory Commission (FSC), the Company—as an enterprise with paid-in capital of less than NT\$5 billion—is scheduled to complete its greenhouse gas (GHG) inventory by 2026 and obtain third-party verification (assurance) by 2028. As the regulatory deadline for assurance has not yet been reached, related procedures have not been implemented. Moving forward, the Company will continue to build its GHG management system in phases according to the roadmap to enhance the completeness and transparency of climate information disclosure.</p>

Item	Implementation status
	<p>Regarding reduction management, the Company will establish an emissions base year and define medium-to-long-term reduction targets in line with regulatory timelines. We will continue to promote energy efficiency and process optimization to reduce carbon emission intensity per unit of output value. Simultaneously, we will evaluate measures such as the adoption of renewable energy, the replacement of energy-saving equipment, and the implementation of smart energy management to progressively strengthen our climate change adaptation capabilities.</p> <p>Looking ahead, the Company will periodically track emission levels and reduction performance. Based on the results of our inventories and verifications, we will continuously refine our strategies and action plans. Through internal management and external disclosure, we aim to improve the quality of climate information and the effectiveness of stakeholder communication, thereby supporting long-term operational resilience and sustainable competitiveness.</p>

Appendix to Item 6: Description of Risk Impacts and Response Measures

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Transition Risk	Policy and Legal Risk	Carbon Fees	Regulatory requirements to conduct greenhouse gas (GHG) inventories and assurance in accordance with specified timelines.	In accordance with the requirements of the Financial Supervisory Commission (FSC), the greenhouse gas (GHG) inventory information for 2025 shall be disclosed in the annual report.	In 2026, the Company will continue to conduct greenhouse gas (GHG) inventory operations in accordance with the timeline required by the competent authorities.
Transition Risk	Policy and Legal Risk	Carbon Fees	CCA Carbon Fees Increase Production Costs: Taiwan's carbon fee system will raise operating costs for high-emission enterprises. (A fee of NT\$300 per metric ton of CO ₂ e is levied on emissions exceeding 25,000 metric tons per year; the Company currently does not meet the threshold for Taiwan's carbon fee collection.)	In 2025, the Company's greenhouse gas emissions did not reach the minimum threshold for carbon fee payment set by the Ministry of the Environment; therefore, no carbon fee payment was required. The Company will continue to monitor relevant greenhouse gas emissions, avoid resource waste, and persist in energy conservation and carbon reduction efforts.	At present, the Company's greenhouse gas emissions do not reach the minimum threshold for carbon fee payment set by the Ministry of the Environment; therefore, no carbon fee payment is required. The Company will continue to monitor relevant greenhouse gas emissions to avoid resource waste and persist in energy conservation and carbon reduction efforts.
Transition Risk	Policy and Legal Risk	Energy Transition	Mandated by the government to undergo energy transition, such as purchasing green electricity (Renewable Energy Certificates,	-	In response to energy transition and net-zero emission trends, the Company continues to comply with government regulations, stay informed by collecting

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
			RECs), resulting in increased electricity costs.		relevant energy transition information, and strive to reduce electricity costs.
Transition Risk	Policy and Legal Risk	Electricity Rate Increase	Power companies may raise electricity rates, leading to higher electricity costs.	In 2025, the Company evaluated auxiliary solar power supply solutions for the future; however, the plan has not yet been finalized.	In response to the potential impact of energy price fluctuations and electricity rate hikes on operating costs, the Company will evaluate relevant energy-saving projects, such as solar power and energy storage systems (ESS), and review methods to reduce electricity costs.
Transition Risk	Policy and Legal Risk	Water Rate Increase	Water companies may raise water rates, leading to higher water costs.	-	In response to the potential impact of rising water resource costs and water price adjustments on operations, the Company has set water recycling ratios in accordance with industrial park regulations and will continue to track and monitor new technologies that may offer opportunities to further increase these ratios.
Transition Risk	Policy and Legal Risk	Increased Waste Treatment Fees	Waste removal and treatment agencies may raise waste treatment fees, leading to higher waste disposal costs.	-	<p>The Company monitors the achievement of waste recycling rates and compiles waste generation statistics annually, reviewing their rationality during ISO 14001 management review meetings to avoid unnecessary waste and seek opportunities for waste reduction. These results are incorporated into environmental management and the promotion of sustainability goals to enhance operational resilience and sustainable performance.</p> <p>The treatment fees of waste removal and treatment agencies depend on market supply and demand, regulatory trends, and the volume of waste commissioned for disposal. We prioritize the legal compliance of</p>

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
					these agencies as the primary consideration, while seeking the most favorable cost conditions for the Company.
Transition Risk	Technology Risk	Costs of Transitioning to Low-Carbon and High-Efficiency Technologies	Investing in low-carbon and high-efficiency technology improvements increases the R&D and operating costs for every member (individual enterprise) within the sustainable supply chain.	In response to the increasing global market demand for low-carbon products and services, the Company continues to strengthen its R&D capabilities and incorporate energy-saving designs into the development of specific products.	Strengthen R&D capabilities to improve the photoelectric conversion efficiency of components and develop low-power consumption products to ensure market competitiveness.
Transition Risk	Technology Risk	Costs of Transitioning to Low-Carbon and High-Efficiency Technologies	Failure to implement new technologies may negatively impact production efficiency and market competitiveness.	Prior to the formal implementation of new technologies, pilot studies or small-scale experiments (X-Projects) are planned to evaluate technical feasibility and the impact on existing manufacturing processes through Proof of Concept (PoC) and preliminary testing.	Continuously refine new technology assessments to mitigate implementation risks.
Transition Risk	Market Risk	Sustainable Supply Chain Requirements	In response to sustainable supply chain requirements, changes in market factors—including raw materials, manufacturing processes, and marketing—have led to increased operating costs.	In response to the three major updates to the EU REACH Substances of Very High Concern (SVHC) list in 2025, the Sales and Marketing Department, in collaboration with the Quality Assurance Department, completed a comprehensive investigation. This 'zero hazardous substances' achievement has been transformed into a brand communication asset, helping customers simplify their supply chain audits.	In 2026, the Company will continue to ensure that 100% of its products comply with the latest international standards to bolster customer procurement confidence.

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Transition Risk	Market Risk	Sustainable Supply Chain Requirements	In response to sustainable supply chain requirements, changes in market factors—including raw materials, manufacturing processes, and marketing—have led to increased operating costs.	We have introduced a third-party supplier with integrated processing and post-coating capabilities, consolidating raw material processes previously handled by multiple suppliers into a single workflow to reduce transportation and transition risks. This initiative aims to enhance supply chain efficiency and stability while reducing transport-related carbon emissions and the risk of potential operational disruptions.	In response to the risk of rising costs driven by sustainable supply chain requirements, the Company promotes supply source diversification and centralized procurement strategies to reduce reliance on any single supplier. Our goal is to have at least two alternative materials progress from validation to formal implementation each year, continuously strengthening supply chain resilience, stability, and cost-control capabilities.
Transition Risk	Market Risk	Sustainable Supply Chain Requirements	In response to sustainable supply chain requirements, changes in market factors—including raw materials, manufacturing processes, and marketing—have led to increased operating costs.	Newly developed products utilize eco-friendly materials that comply with RoHS regulations, replacing raw materials with high environmental impact to mitigate regulatory and cost risks.	Newly developed products utilize standardized components and eco-friendly materials (compliant with RoHS regulations) to mitigate material cost risks.
Transition Risk	Market Risk	Sustainable Supply Chain Requirements	In response to sustainable supply chain requirements, changes in market factors—including raw materials, manufacturing processes, and marketing—have led to increased operating costs.	Manufacturing units are evaluating the addition of semi-automated machinery and the optimization of jigs and tools to replace current manual operations. These efforts focus on Design for Manufacturability (DfM) and process simplification. The evaluation of a hot nitrogen blow-drying machine has been completed, with installation and implementation scheduled to begin in 2026 to replace existing manual processes.	Align with Design for Manufacturability (DfM) or automated production to enhance production stability and yield.

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Transition Risk	Reputation Risk	Reputation Evaluation	Society and our customers evaluate the Company's commitment to a low-carbon transition; any negative perception could lead to a loss of orders or a reduction in revenue.	<p>Marketing Department: Conducts regular annual tracking of satisfaction surveys for the top 20 customers.</p> <p>Finance Department:</p> <ol style="list-style-type: none"> 1. Strengthen Information Disclosure: Completed the publication of the 2025 Financial Report and Sustainability Report within the regulated timeframe, achieving a 100% accuracy and cross-referencing rate for financial data. 2. Internal Control and Regulatory Compliance: Achieved a 100% completion rate for improving annual internal control deficiencies, with no major violations of regulatory requirements occurring throughout the year. <p>Human Resources Department: Conducted one compliance promotion session for the "Code of Ethical Management" in 2025, and organized one physical course and one online course focused on "Corporate Integrity and the Protection of Trade Secrets."</p>	<p>Marketing Department: Regarding customer ESG surveys, we are committed to fully supporting customer requirements while simultaneously ensuring internal compliance with ESG standards.</p> <p>Finance Department:</p> <ol style="list-style-type: none"> 1. Deepen Information Transparency and Consistency: Implement ESG data verification mechanisms to maintain 100% accuracy in financial data integration and continuously optimize the quality of Sustainability Reports. 2. Advance Internal Control and Regulatory Monitoring: Continue to strengthen internal control systems to maintain a record of "zero major violations." Conduct at least one internal promotion of the Code of Ethical Management annually, aiming for a 100% test pass rate. 3. Phased Development of ESG Data Collection Processes: In 2026, ESG data collection is expected to expand to subsidiaries. Conduct one internal data pre-audit annually to ensure efficiency during year-end closing. 4. Stakeholder Communication and Rating Improvement: Regularly collect and analyze stakeholder feedback to ensure satisfaction levels remain stable or show steady improvement. 5. Strengthen Support for Sustainable Decision-Making: Provide ESG-related analytical

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
					<p>insights based on operational needs to assist management; gradually integrate ESG issues into the corporate management discussion mechanisms.</p> <p>Sustainability Office: Annually disclose sustainability-related information in detail within the Sustainability Report to ensure stakeholders are fully informed.</p>
Physical Risk	Acute Risk: Extreme Weather Events	Damage to factory equipment	Extreme weather events, such as typhoons, heavy rainfall, and strong gusts, may lead to damage to operational buildings, factories, and equipment. This creates a direct impact on operating sites and production lines, potentially resulting in operational disruptions.	A typhoon occurred in 2025, resulting in no damage to the Company's building infrastructure.	Regularly inspect relevant facilities, report any potential abnormalities immediately, and perform troubleshooting to resolve them.
Physical Risk	Acute Risk: Extreme Weather Events	Damage to factory equipment	Factory flooding occurs, impacting production and supply chain transportation. Flooding at the facility caused by heavy rainfall or floods can impact production lines and lead to financial losses in severe cases.	In 2025, there were no incidents of equipment damage at the facility caused by extreme rainfall.	<p>Monitor weather forecasts closely for any information regarding potential extreme weather events.</p> <p>Conduct regular inspections to ensure drainage channels remain clear and unobstructed.</p> <p>Ensure that water pumps are fully functional and in good operating condition.</p>
Physical Risk	Acute Risk: Extreme Weather Events	Transportation disruption	Extreme weather events, such as typhoons, heavy rainfall, and strong gusts, may lead to supply chain disruptions and transportation delays or interruptions, resulting in cargo loss or negative impacts on customer relationships.	In response to supply disruption risks caused by original manufacturer discontinuations or extreme weather events, the Company has activated real-time procurement and multi-supplier management mechanisms. Our goal is to minimize operational impact, ensure production stability, and continuously enhance supply chain resilience and responsiveness.	<p>Increase safety stock levels and material preparation flexibility to mitigate the impact of climate-related factors on supply stability.</p> <p>Strengthen real-time information connectivity with the supply chain and enhance the management of diversified sourcing to ensure that alternative sources can support demand immediately.</p>

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Physical Risk	Acute Risk: Extreme Weather Events	Employee Health and Safety	Extreme weather events, such as typhoons, heavy rainfall, and strong gusts, may impact labor management and planning (e.g., personnel safety and attendance).	In 2025, the Company's operating sites reached the criteria for administrative leave due to natural disasters for a total of one day. In accordance with regulations, work was suspended, and the Company provided full pay for that day.	If a natural disaster reaches the criteria for work suspension, the general principle is that employees should not report to work, in accordance with regulatory guidelines to ensure safety. Should work be scheduled due to production requirements, the Company will cover taxi expenses if original commuting methods become difficult or unfeasible.
Physical Risk	Acute Risk: Extreme Weather Events	Employee Health and Safety	Factory flooding occurs, impacting production and supply chain transportation. Flooding at the facility caused by heavy rainfall or floods can disrupt production lines and lead to financial losses in severe cases.	In 2025, none of the Company's operating sites reached the criteria for work suspension due to extreme rainfall.	If a natural disaster reaches the criteria for work suspension, the general principle is that employees should not report to work, in accordance with regulatory guidelines to ensure safety. Should work be scheduled due to production requirements, the Company will cover taxi expenses if original commuting methods become difficult or unfeasible.
Physical Risk	Chronic Risk: Long-term Climate Impacts	Raw material shortages	Climate change events, such as prolonged droughts, persistent high temperatures, and long-term heavy rainfall, affect the quality and quantity of raw material supply from upstream suppliers. This can lead to raw material shortages that disrupt normal business operations.	In response to the potential impact of long-term climate change on supply stability, we are promoting the introduction of alternative CAP materials for key raw materials and establishing a dual-sourcing model. This strategy aims to diversify supply risks, reduce dependency on single sources, and ultimately enhance the climate adaptation capabilities and long-term resilience of the supply chain.	To mitigate the impact of extreme climate on the supply chain, we are promoting supply source diversification and reducing dependency on single suppliers. Our goal is to introduce at least one new alternative material source annually to continuously strengthen supply chain resilience and stability.

Risk	Risk Category	Risk Issue	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Physical Risk	Chronic Risk: Long-term Climate Impacts	Increased raw material costs	In response to climate change, upstream suppliers are facing rising operating costs and product selling prices. This is driven by investments in green energy development and low-carbon manufacturing processes, as well as increased raw material procurement costs affected by rising temperatures and extreme weather events.	In response to rising raw material costs driven by long-term climate change and market price volatility, the Company continues to evaluate alternative sources and diversified procurement strategies while strengthening inventory and procurement management capabilities. Our goal is to mitigate the impact of cost fluctuations on operations, maintain supply chain financial stability, and support the sustainability of production plans.	To mitigate the impact of extreme climate on the supply chain, we are promoting supply source diversification and reducing dependency on single suppliers. Our goal is to introduce at least one new alternative material source annually to continuously strengthen supply chain resilience and stability.
Physical Risk	Chronic Risk: Long-term Climate Impacts	Temperature variations	Water shortages may lead to rising water costs in the production process and potentially impact operational continuity. Local governments may implement water rationing measures, thereby affecting business operations.	In 2025, there were no occurrences of drought or water supply shortages.	Continuously monitor news reports and meteorological information. Make corresponding adjustments based on potential changes.
Physical Risk	Chronic Risk: Long-term Climate Impacts	Temperature variations	Rising average temperatures may shorten the lifespan of instruments and equipment, increase cooling water consumption, or raise air conditioning demand, leading to higher operating costs. Furthermore, it may pose risks such as equipment malfunctions and spontaneous combustion of materials.	Increase the chilled water supply temperature by 0.5°C and adjust the chilled water flow rate to align with actual demand.	Future plans include evaluating the replacement of AC chillers with energy-saving variable frequency equipment.

Appendix to Item 6: Description of Opportunity-related Impacts and Response Measures

Opportunity Category	Opportunity Item	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Resource efficiency	Recycling and Reuse	Through water recycling and reuse technologies, we can reduce water costs and align with global water management trends.	Through repairs, maintenance, and the adjustment of water usage to optimal levels, water consumption in 2025 decreased by 21.89% compared to the previous year.	Collect wastewater discharged from the purified water production process for cooling tower circulation, thereby reducing water waste. Conduct regular inspections of water supply pipelines and record water consumption to ensure normal operations and prevent water leakage or waste.
Resource efficiency	Improving resource efficiency	Product miniaturization, increasing product value within the sustainability market.	Develop miniaturized designs for new products.	Launch miniaturized designs.
Resource efficiency	Improving resource efficiency	Implementing low-carbon logistics lowers transportation expenses while ensuring compliance with carbon reduction mandates from global brand supply chains.	Reduced the frequency of packaging material deliveries, with approximately 18 shipments received in 2025. Consolidated outsourced shipping frequency, totaling 89 outsourced shipments in 2025.	Optimize supply chain layout and reduce transportation frequency to achieve carbon emission reductions: 1. In 2026, adjust packaging material procurement to a two-month supply per delivery based on demand to lower inward shipping frequency. 2. In 2026, consolidate the frequency of outsourced shipping while meeting production requirements. <ul style="list-style-type: none"> 2.1 Adjust the current 4 shipments per month for each outsourcing partner to 3 shipments, based on actual demand.
Resource efficiency	Equipment Replacement & Upgrades	Phase out aged or energy-inefficient equipment and introduce new low-carbon models. This improves energy efficiency, reduces utility expenses (electricity and water), and potentially qualifies for government subsidies.	-	To enhance resource efficiency and production performance, LuxNet continues to drive high-efficiency and energy-saving equipment replacement plans. Given that air conditioning systems account for a high proportion of electricity consumption, priority will be given to evaluating the potential replacement of chilled water hosts (chillers).

Opportunity Category	Opportunity Item	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Resource efficiency	Waste Management	The company is committed to effective waste management, thereby reducing related expenses	-	<p>Monitor the achievement of waste recycling rates and compile waste production statistics annually. These results are reviewed for rationality during ISO 14001 management review meetings to eliminate unnecessary waste and identify reduction opportunities. The outcomes are integrated into environmental management and sustainability goals to enhance operational resilience and corporate sustainability performance.</p> <p>Waste disposal costs depend on market supply and demand, regulatory trends, and the volume of waste commissioned for treatment. We prioritize the legal compliance of waste disposal service providers as our primary consideration, while seeking the most favorable cost terms for the company wherever possible.</p>
Energy sources	Using new energy sources	<p>Purchasing low-carbon fuels (such as green electricity) aligns with global decarbonization trends and enhances the corporate brand image.</p> <p>It attracts partnership opportunities from ESG-focused investment institutions and international brands.</p>	There was no immediate demand for purchasing low-carbon energy in 2025; therefore, the utilization of low-carbon energy did not increase during that year.	In the future, we will evaluate the necessity of gradually increasing low-carbon energy usage (such as purchasing green electricity) based on the company's actual operational status.
Energy sources	Using new energy sources	<p>Utilizing low-carbon energy and energy-saving technologies can reduce operational costs and enhance corporate competitiveness in the low-carbon market.</p> <p>It increases product acceptance in European and American markets, helping to secure more international orders.</p>	In 2025, the company evaluated auxiliary solar power solutions; however, the plan has not yet been finalized.	<p>Depending on actual circumstances, we will consider investing in solar energy and in-house power generation systems to reduce long-term electricity expenditures. In 2026, we will evaluate the following:</p> <ol style="list-style-type: none"> 1. Planning the installation of rooftop solar panels for auxiliary power supply. 2. Implementing energy storage systems to manage peak and off-peak electricity usage, thereby reducing the load on the power grid.

Opportunity Category	Opportunity Item	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
Products and Services	Low-Carbon Product Innovation	Committed to the R&D and innovation of low-carbon products and services to gain customer preference and increase revenue.	Developed low-energy data transmission products.	Improve the photoelectric conversion efficiency of components to reduce power consumption.
Market	Market Opportunities	The rising global demand for sustainable and low-carbon products allows companies to penetrate new markets by offering eco-friendly solutions. As environmental regulations become increasingly stringent, companies with strong compliance capabilities will secure a competitive advantage.	Product development complies with environmental regulations (e.g., RoHS Directive). Adhere to IEC 60825-1 standards by clearly labeling classification warnings in laser product datasheets.	Research and development of low-energy data transmission products that comply with environmental regulations (e.g., RoHS Directive). Safety labeling and marking for laser products.
Market	Market Opportunities	As international environmental regulations become increasingly stringent, companies with strong compliance capabilities will secure a competitive advantage.	Regarding the REACH SVHC candidate list updated on November 18, 2025, which now includes 251 substances, we have completed internal investigations of our shipped products. All products comply with the latest EU regulations, and the findings have been communicated to our customers.	In response to customer environmental requirements, we will complete a Greenhouse Gas (GHG) inventory in 2026. This data will be provided to customers as a key performance indicator of our commitment to ESG as a supplier.
Market	Market Opportunities	Banks assess sustainability or climate performance to determine eligibility for preferential loan interest rates and increased credit limits.	We have begun monitoring market trends and assessing the requirements for system implementation. By collecting ESG data and performance metrics, and researching Sustainability-Linked Loan (SLL) schemes offered by major domestic banks, we are laying the foundation for our 2026 sustainable finance strategy.	We will continue to monitor sustainable financing policies and trends in financial markets, while initiating formal financing negotiations with 1–2 target banks. We aim to evaluate linking energy efficiency or carbon reduction performance to loan interest rates. Additionally, we will complete an internal ESG data audit and performance consolidation to enhance management transparency, providing verified ESG performance reports to lending banks to strengthen our credit rating in the financial market.
Market	Market Opportunities	By properly monitoring, managing, and disclosing climate risks, the company can improve its scores in international sustainability ratings, increasing global visibility and attracting more investors.	Assessed the financial impacts of climate-related risks and opportunities, with disclosures included in the 2025 Sustainability Report. In 2025, The Company focused its efforts on enhancing investor trust and sustainability management through internal ESG data audits,	Finance Department: In accordance with regulatory requirements, the Finance Department will continue to evaluate and disclose the financial impacts of climate-related risks and opportunities, ensuring investors have a clear understanding of the company’s operational status.

Opportunity Category	Opportunity Item	Impact Description	Description of Actual Implementation Results in 2025	Planned Implementation Items for 2026
			<p>system implementation, and preliminary preparations for investor communications. No capital investments or sustainability projects were executed during this period.</p>	<p>1. Financial Compliance and Data Support</p> <ul style="list-style-type: none"> • Provide necessary financial data and expenditure breakdowns to support sustainability disclosures. • Ensure that financial statements and related documentation comply with regulatory requirements. <p>2. Expenditure and Cost Accounting</p> <ul style="list-style-type: none"> • Assist in accounting for sustainability-related expenditures to ensure compliance with accounting standards and regulations. • Provide data to the Sustainability Office for internal management reference. <p>3. External Data Provision</p> <ul style="list-style-type: none"> • Submit necessary financial data in coordination with external ESG ratings or regulatory requests. • Provide data and information only; no commitments are made for additional investments or projects. <p>Sustainability Office: In accordance with regulatory requirements, the Sustainability Office will continue to disclose information regarding climate-related risks and opportunities in the annual Sustainability Report.</p>
Resilience	Building Resilience	Diversifying energy sources and alternatives to effectively manage and master climate-related risks and opportunities, thereby enhancing corporate reputation, organizational resilience, and market competitiveness.	<p>Procurement Department: We have implemented the integration of alternative sources for the critical raw material 'Cap' and established a dual-sourcing model. This strategy aims to diversify supply risks and reduce dependency on a single source, thereby enhancing the supply chain's climate adaptation capabilities and long-term resilience.</p>	<p>Facilities Department: In response to the challenges posed by climate change and rapid shifts in the market environment, we will continue to monitor the feasibility of energy diversification and the adoption of alternative power sources.</p> <p>Procurement Department: To drive supply source diversification and reduce dependency on single suppliers, our goal is to introduce at least one new alternative source per year, thereby continuously strengthening supply chain resilience and stability.</p>

1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Year	Company Name	Scope 1 (metric ton-CO ₂ e)	Scope 2 (metric ton-CO ₂ e)	Sum (metric ton-CO ₂ e)	GHG emissions intensity (metric ton-CO ₂ e/ NTD million)
2025	TrueLight	2,064.7330	6,489.8563	8,554.5893	12.7680

*The intensity in the table above is calculated based on the standalone greenhouse gas (GHG) inventory information and revenue of the Company. Revenue figures are rounded to the nearest million TWD.

In accordance with the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies" issued by the Financial Supervisory Commission (FSC), the Company is classified as a company with a paid-in capital of less than NT\$5 billion. Therefore, the Company is required to disclose the standalone GHG inventory information of the parent company for the year 2025 in 2026. Following the requirements of ISO 14064-1:2018 / CNS 14064-1:2021 and referencing the "Regulations for the Management of Inventory and Registration of Greenhouse Gas Emissions," the Company has conducted the GHG inventory for 2025; external verification has not been performed. The organizational boundary for this GHG inventory is the standalone site of the Company located at 21, Prosperity Rd. 1, Hsinchu Science Park, Hsinchu, Taiwan. The inventory period spans from January 1, 2025, to December 31, 2025.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

In accordance with the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies" issued by the Financial Supervisory Commission (FSC), the Company is categorized as a company with a paid-in capital of less than NT\$5 billion. Based on this roadmap, the Company is required to complete its greenhouse gas (GHG) inventory by 2026 and complete verification by 2028. For the year 2025, the Company was not yet required to perform, and has not performed, a GHG inventory assurance. Future assurance procedures will be executed in accordance with the regulatory schedule.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

In accordance with the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies" issued by the Financial Supervisory Commission (FSC), the Company is classified as a company with a paid-in capital of less than NT\$5 billion. According to the roadmap, the Company is required to disclose its emission reduction targets, strategies, and concrete action plans by 2027, using a base year no later than 2026. Relevant disclosures will be made in subsequent years in accordance with the regulatory schedule.

2.3.7 Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
1. Establishment of ethical corporate management policies and programs				
(1) Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	✓		(1) The company has formulated the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct to regulate the company's business execution, under which we shall act honestly and justly, and abide by government laws and regulations. The Board of Directors and management also promise to actively implement the business philosophy of ethical corporate management.	No major difference
(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?	✓		(2) The company operates in accordance with the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, and has signed the Supplier Integrity Pledge with manufacturers/suppliers, which stipulates that if the manufacturer/suppliers are suspected of unethical conduct, the Company may withhold payment of all accounts payable. If it is verified that the unethical conduct of the manufacturer/supplier is true, TrueLight may immediately terminate the procurement contract.	No major difference
(3) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	✓		(3) The company has formulated the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, which specifically prescribes the matters to be paid attention to when performing business, and have been announced on the company website.	No major difference
2. Ethical Management Practice				
(1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	✓		(1) The same as the description in Item 1 (2) above.	No major difference
(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	✓		(2) The company's dedicated unit for promoting ethical corporate management is the President's Office, which acts as a consultation contact point on ethical corporate management. The company's implementation status of ethical corporate management was reported to the Board of Directors on March 11, 2026. No offering or acceptance of any form of improper	No major difference

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
(3)Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	✓		benefits was found, nor was there any report of unethical conduct or misconduct by internal or external personnel.	No major difference
(4)Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	✓		(3) Handled in accordance with Article 11 of the company's Procedures for Ethical Management and Guidelines for Conduct.	No major difference
(5)Does the company provide internal and external ethical corporate management training programs on a regular basis?	✓		(4) The company has established a complete accounting system and internal control system. The internal audit conducts in accordance with the internal audit plan and internal audit implementation rules. If any major abnormalities are found, the internal audit will immediately report it to the chairman as well as the Board of Directors. (5) The Company upholds the principles and obligations of ethical corporate management and complies with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies." Implementation status related to ethical management issues in 2025 (including compliance, corporate governance, accounting systems, and internal controls) is as follows: A. Compliance Communication: Each year, senior management conveys the importance of integrity to all employees. The Human Resources department conducts education and awareness programs on ethical management for all staff. This includes ongoing communication via the corporate intranet and internal emails regarding the "Ethical Corporate Management Best Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," "Procedures for Prevention of Insider Trading," "Importance of Intellectual Property Rights and Confidentiality Obligations," "Human Rights Policy and Response Measures," and "Personal Information Protection and	No major difference

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
			<p>Privacy." Presentation materials are also posted on the company bulletin board for employee reference at any time.</p> <p>B. Training for Directors, Managers, and Internal Audit Officer: A total of 9 individuals participated, completing a combined total of 69 hours of training.</p> <p>C. Employee Training: In 2025, ethical management compliance awareness was conducted for all employees. Both physical and online courses titled "Corporate Integrity and Protection of Trade Secrets" were launched, with 238 participants and a total of 476 training hours.</p>	
<p>3. Implementation of Complaint Procedures</p> <p>(1)Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers?</p>	✓		<p>(1) In accordance with the Company's Procedures for Ethical Management and Guidelines for Conduct, the company encourages internal and external personnel to report unethical conduct or misconduct, and has established a dedicated unit to handle reported cases so as to fully protect/keep confidential whistleblowers' identities. Bonuses will be given where appropriate in accordance with the severity of the violation. Internal staff who make false reporting or malicious accusations shall be subject to disciplinary action. If the violation is severe, the violators involved shall be removed from office or dismissed in accordance with the company's personnel rules. The Company has established an independent reporting e-mail: GMO@truelight.com.tw Reporting dedicated hotline 03-5780080#2801 Reporting delivery address: No. 21, Prosperity Road 1, Hsinchu Science Park, 300091 Hsinchu, R.O.C. The above reporting information is for internal/external use of the Company.</p>	No major difference
<p>(2)Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring</p>	✓		<p>(2) Same as the description (1)</p>	No major difference

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
such complaints are handled in a confidential manner? (3)Has the company adopted proper measures to protect whistleblowers from retaliation for filing complaints?	✓		(3) The Company's personnel handling the reported case shall make a written statement to keep the identity of the reporter and the and reported content confidential, and the company undertakes to protect the reporter from being improperly dealt with due to the reporting.	No major difference
4.Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	✓		The Company has fully disclosed related information on the company website and Market Observation Post System for investors' reference.	No major difference
5.If the Company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation: No major difference				
6.Other important information to facilitate a better understanding of the status of operation of the Company's ethical corporate management policies (e.g., the Company's reviewing and amending of its ethical corporate management best practice principles). The company upholds the integrity of business dealings with suppliers, and also promotes the Company's determination to operate with integrity to suppliers.				

2.3.8 Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance may also be disclosed. :

2.3.8.1 Continuing education/training of directors in 2025

Date	Title	Name	Duration	Host by	Training Title
2025/5/5	Chairman	Lidon Chen	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/10/3			3		2025 Insider Trading Prevention Promotion Conference
2025/5/5	Director President	MY Chu	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/6/18			3	TABF	Corporate Governance Forum
2025/5/5	Director	Eva Yang	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/7/24			3	TPEX	2025 Compliance Seminar on Insider Equity for TPEX-Listed and Emerging Stock Companies
2025/5/5	Director	Long-sheng Yeou	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/6/18			3	TABF	Corporate Governance Forum
2025/6/4	Independent Director	Miao-chiu Hsu	3	TCGA	ESG Latest Regulations, Trends, Impacts, and Responses
2025/7/10			3		Risk Management: Nature-Related Risk Analysis and Circular Economy
2025/10/29			3		Trump 2.0: Global Economic and Industrial Outlook
2025/5/5	Independent Director	Thomas Chang	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/8/4			3	TCGA	IFRS 18 Presentation and Disclosure in Financial Statements
2025/8/29			3	BCSD Taiwan	Launch Event: Analysis Report on CDP Alignment with IFRS S2
2025/11/14			3	TABF	Corporate Governance Forum
2025/5/5	Independent Director	Chih-chieh Lin	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/06/18			3	TABF	Corporate Governance Forum

2.3.8.2 Training status of managers and internal auditors in 2025:

Date	Title	Name	Duration	Host by	Training Title
2025/5/5	Accounting Officer	Heng-Yi Wu	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/11/3~11/4			12	ARDF	Continuing Education Program for Chief Accounting Officers of Issuers, Securities Firms, and Stock Exchanges
2025/5/5	Chief Corporate Governance Officer, Chief Financial Officer, Acting Chief Accounting Officer, and Acting Chief Internal	Ching-Fang Chang	3	SFI	NVIDIA's Three-Trillion Miracle: The Semiconductor Revolution Behind AI
2025/12/3			6	ARDF	Latest Amendments to the Regulations Governing Establishment of Internal Control Systems and Compliance Practice of Internal Audit/Control for Financial Statement Preparation
2025/12/19			6	ARDF	Comprehensive Analysis of Internal Control Practices for Sustainability Information Management

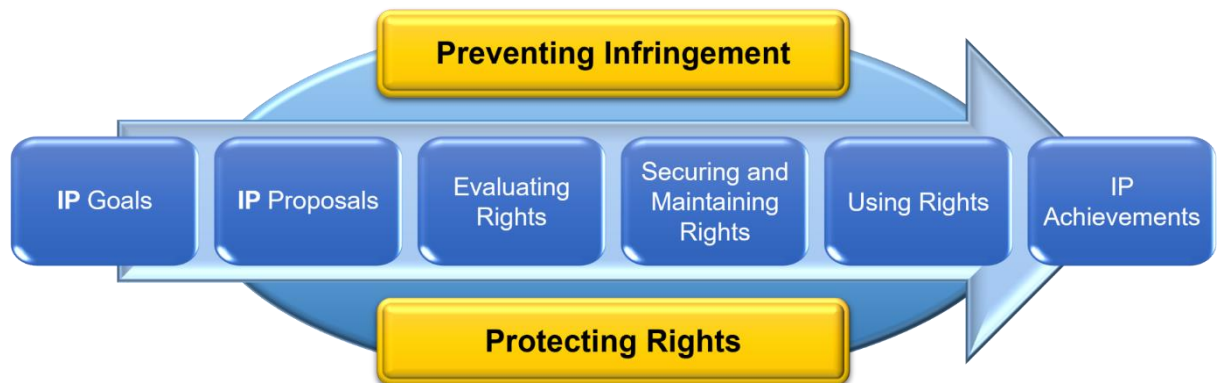
Date	Title	Name	Duration	Host by	Training Title
	Auditor				
2025/02/27	Chief Internal Auditor	Sonia Liao	3	IIA	Legal Liability for Misrepresentation of Sustainability Information
2025/04/21			3	IIA	Audit of Cross-disciplinary Creative Collaborations Using Generative AI
2025/05/16			3	IIA	How to Read and Interpret Sustainability Reports
2025/05/16			3	IIA	Communicating Audit Results Professionally and Efficiently: Audit Report Sharing
2025/07/17			6	IIA	Essential Insights: Key Considerations and Impacts of IFRS S1/S2 on Internal Control and Internal Audit
2025/05/29			3	IIA	Understanding and Mastering GIAS: The 2025 Global Internal Audit Standards
2025/06/10			3	IIA	Beyond Legality: Rethinking the Ethical and Moral Responsibilities of Internal Audit
2025/09/18			3	IIA	Anti-Corruption Regulations in Taiwan: Practical Case Studies and Insights
2025/09/18			3	IIA	Employer Responsibilities in the ESG Era: A Regulatory Compliance Perspective
2025/12/3			6	ARDF	Latest Amendments to the "Regulations Governing Establishment of Internal Control Systems" and Compliance Practice for Financial Statement Preparation
2025/12/11			3	IIA	The Ultimate Guide to Corporate Greenhouse Gas (GHG) Accounting: Process, Verification, and Practice (Part I)
2025/12/11			3	IIA	The Ultimate Guide to Corporate Greenhouse Gas (GHG) Accounting: Process, Verification, and Practice (Part II)

2.3.8.3 Intellectual Property Management Plan and Its Implementation:

TrueLight values intellectual property and has established a comprehensive IP management system to effectively protect the company's R&D Results, manage patent quality, and optimize the use of intellectual property resources. The company has developed IP policies aligned with operational goals, continuously invests in R&D and innovation, encourages employees to respect intellectual property rights, promotes the importance of confidentiality obligations, and continually strengthens and maintains its competitive advantage and market position in the industry, ultimately delivering maximum returns to its shareholders.

A. Intellectual Property Policy

- a. Enhance and strengthen employees' awareness of intellectual property and confidentiality.
- b. Increase both the quantity and quality of the company's intellectual property rights.
- c. Strengthen the ability to analyze and interpret internal technology layouts.



- d. Boost R&D and creative capabilities.
- e. Effectively maintain and assess intellectual property rights.

B. Intellectual Property Management and Maintenance

a. Patents, Trademarks, Copyrights

(a) Intellectual property generated by employees in the course of their duties (including patents, trademarks, trade secrets, copyrights, and integrated circuit layouts) will be managed according to the “Proposal Management Process” and the Intellectual Property Management Procedure to ensure the quality of patents and the effective use and maintenance of intellectual property resources.

(b) TrueLight has established an Intellectual Property Review Committee to evaluate and review the technical quality, patent quality, and value, classify, and protect intellectual property rights. This process ensures the effective maintenance of the company’s intellectual property and its connection to key technologies, aiming for continuous quality improvement. It also strengthens the active utilization of patents, maximizing the return on R&D investments.

b. Trade Secrets

(a) In the course of innovative R&D, continuous improvement, introducing technologies, or collaborative development, TrueLight strictly adheres to regulations, ensuring no infringement of intellectual property and fully respecting and protecting intellectual property rights.

(b) Upon joining, employees are clearly informed that the company prohibits the use of any confidential information from previous employers. Employees are required to maintain absolute confidentiality regarding the company’s confidential information and trade secrets. Violations will result in both civil and criminal liabilities. Confidentiality clauses are included in the Employee Work Contract and Employee Separation Agreement for both new and departing employees to sign.

(c) TrueLight prohibits the use of unauthorized software. Employees who need to download work-related software are required to seek assistance and control from the IT Department.

(d) TrueLight has built an Intellectual Property Knowledge Platform on its internal website to raise awareness of intellectual property rights as part of employee training. Regular awareness campaigns are held to emphasize the importance of Intellectual Property and Confidentiality Obligations.

(e) TrueLight enforces access control management, and non-work-related areas of the factory are restricted to unauthorized personnel.

(f) External visitors or contractors entering the company premises are required to fulfill their duty of care and maintain confidentiality regarding any information they may come into contact with, prohibiting any leakage of such information.

(g) TrueLight respects others’ intellectual property and protects its own confidential information. In product technology collaborations with external vendors, confidentiality agreements are signed to ensure the protection of sensitive information.

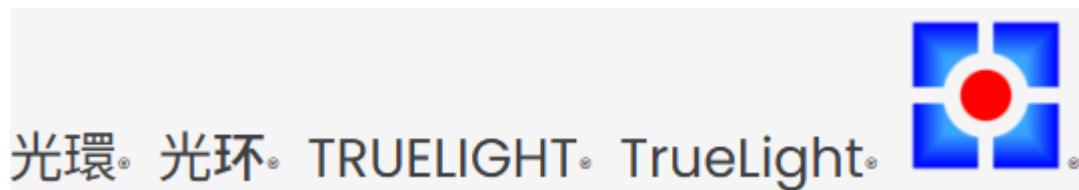
C. Implementation Status

a. Intellectual Property List and Achievements

TrueLight is dedicated to developing proprietary technologies and actively protecting intellectual property. Its R&D Results are patented and trademarked across major regions, including Taiwan, Mainland China, the United States, Japan, and South Korea.

(a) Patent Status: As of December 31, 2025, TrueLight holds 23 approved domestic patents and 46 international patents, with 1 patent currently under substantive examination both domestically and internationally.

(b) Trademark Status: As of December 31, 2025, TrueLight holds 3 approved domestic trademarks and 3 international trademarks.



(c) 2025 Goals:

Achieve the approval of 1 patent
Establish an Intellectual Property Knowledge Platform
Target Achievement Rate: 100%

- (d)2026 Goals:
 - Obtain 1 patent
 - Enhance the utilization rate of intellectual property management.
 - b. Annual Implementation Overview



Since 2002, TrueLight has actively promoted its Intellectual Property Management Plan, emphasizing the importance of Intellectual Property and Confidentiality Obligations. The company has organized various IP and legal-related training courses. In 2012, TrueLight introduced the TIPS (Technology Innovation and Protection System) framework and was awarded the TIPS Certification. Over the years, the company has consistently followed the regulations set by the TIPS system, effectively managing its intellectual property.

From 2020 onwards, TrueLight integrated the company's Code of Conduct into its intellectual property campaigns, conducting annual training sessions and assessments to recognize the company's respect for intellectual property and its commitment to protecting its own IP. The recent implementation status is as follows:

 - (a) 2012: Introduced the TIPS System, establishing the Intellectual Property Management System Manual, Intellectual Property Management Procedure, Management Procedure of Proposals, Control Procedure of Confidential Documents, and R&D Results Management Procedures.
Strengthened the Intellectual Property Management Plan, aligning it with operational goals.
 - (b)2020: Organized internal training courses on Intellectual Property and the Importance of Confidentiality Obligations, attended by 126 participants, totaling 126 hours of training.
 - (c)2021: Continuously improved based on the PDCA management cycle and distributed competition rewards.
Held additional internal education sessions on Intellectual Property and Confidentiality Obligations.
 - (d)2022: Held internal education sessions on Understanding Intellectual Property & Employee Confidentiality Obligations and a Trademark & Copyright Seminar.
 - (e)2023: Acquired 3 invention patents (1 in Taiwan and 2 in the United States).
 - (f)2024: Obtained 2 invention patents (1 in Taiwan and 1 in the United States).
 - (g)2025: Obtained 1 invention patents (1 in the United States).
- D. Report to the Board of Directors: TrueLight has regularly reported intellectual property–related matters to the Board of Directors on an annual basis since 2022, with the most recent report submitted on March 11, 2026.

2.3.9 The section on the state of implementation of the company's internal control system shall furnish the following :

2.3.9.1 Statement on Internal Control. :

<p>TrueLight Corporation Internal Control System Statement</p>	<p>Date: Mar. 11, 2026</p>
<p>TL states the following with regard to its internal control system during fiscal year 2025, based on the findings of a self-evaluation:</p>	
<ol style="list-style-type: none">1. TL is fully aware that establishing, operating, and maintaining an internal control system are the responsibility of its Board of Directors and management. TL has established such a system aimed at providing reasonable assurance of the achievement of objectives in the effectiveness and efficiency of operations (including profits, performance, and safeguard of asset security), reliability of financial reporting, and compliance with applicable laws and regulations.2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing the three goals mentioned above. Furthermore, the effectiveness of an internal control system may change along with changes in environment or circumstances. The internal control system of TL contains self-monitoring mechanisms, however, and TL takes corrective actions as soon as a deficiency is identified.3. TL judges the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (hereinbelow, the "Regulations"). The internal control system judgment criteria adopted by the Regulations divide internal control into five elements based on the process of management control:<ol style="list-style-type: none">I. control environmentII. risk assessmentIII. control activitiesIV. information and communicationsV. monitoring.Each element further contains several items. Please refer to the Regulations for details.4. TL has evaluated the design and operating effectiveness of its internal control system according to the aforesaid criteria.5. Based on the findings of the evaluation mentioned in the preceding paragraph, TL believes that as of Dec. 31th, 2025 its internal control system (including its supervision and management of subsidiaries), encompassing internal controls for knowledge of the degree of achievement of operational effectiveness and efficiency objectives, reliability of financial reporting, and compliance with applicable laws and regulations, is effectively designed and operating, and reasonably assures the achievement of the above-stated objectives.6. This Statement will become a major part of the content of TL's Annual Report and Prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.7. This Statement has been passed by the Board of Directors Meeting of TL held on Mar. 11, 2026, and all directors present at the meeting unanimously agreed to the contents of this Statement and hereby make this declaration accordingly.	
<p>TrueLight Corporation</p>	
<p>Lidon Chen, Chairman</p>	
<p>MY Chu, President</p>	

2.3.9.2 Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report. : **None.**

2.3.10 Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.:

2.3.10.1 Shareholder Meeting Major Resolution and Execution:

Date	Proposal	Resolution
2025/5/27	1. Adoption of the 2024 Business Report and Financial Statements	Passed as proposed via Board of Directors vote
	2. Adoption of the Proposal for 2024 Deficit Compensation	Passed as proposed via Board of Directors vote not to distribute dividends.
	3. To amend partial provisions of the “Articles of Incorporation”	Nominated for election by the Board of Directors and approved by Hsinchu Science Park Bureau, National Science and Technology Council on 2025/6/9.
	4. To release the Directors from non-competition restrictions	Passed as proposed via Board of Directors vote and announced on the Market Observation Post System

2.3.10.2 Board Meeting Major Resolutions:

Date	Important Resolutions
2025/3/7	<ol style="list-style-type: none"> 1. Approved the subsidy of the Company's employee stock ownership trust plan. 2. Approved the amend partial provisions of the “Articles of Incorporation”. 3. Approved the proposal of the Company's 2024 annual financial report and business report. 4. Approved the company's 2024 loss provision. 5. Approved the independence of certified accountants for financial reports of the company and the appointment and remuneration of certified accountants in 2025. 6. Approved the Company's 2024 annual assessment of the effectiveness of the internal control system and the approval of the statement of the internal control system. 7. Approved the proposal for approving the credit limit of the company’s financial institutions. 8. Approved the proposal of the Company plans to release the prohibition on Directors from participation in competitive business. 9. Approved the convening matters related to the 2025 regular shareholders meeting.
2025/5/13	<ol style="list-style-type: none"> 1. Approved the amendments to the compensation schedules for directors and managers, and adjustments to the items and amounts of managerial compensation. 2. Approved the definition of the scope of the Company's entry-level/front-line employees. 3. Approved the financial report for the 1st quarter of 2025. 4. Approved the proposal to review the Company's participation in the cash capital increase and issuance of new shares by YLTLink Technology Corporation.
2025/8/5	<ol style="list-style-type: none"> 1. Approved the financial report for the 2nd quarter of 2025. 2. Approved the review on the credit line extended by the Company's financial institutions. 3. Approved the submission of the Company's 2024 Sustainability Report.
2025/8/28	<ol style="list-style-type: none"> 1. Approved the proposal for the Company's participation in the cash capital increase of PHOSERTEK CORPORATION and the appointment of representative
2025/11/6	<ol style="list-style-type: none"> 1. Approved the financial report for the 3rd quarter of 2025. 2. Approved the amendments to the Company's Internal Control System, Internal Audit Operation Implementation Rules. 3. Approved the Company's 2026 audit plan.

Date	Important Resolutions
	4. Approved the company's 2026 business plan. 5. Approved the proposal to review the bank credit line application by the subsidiary, YLTLINK Technology Corporation.
2026/3/11	1. Approved the proposal of the Company's 2025 annual financial report and business report. 2. Approved the loss off-setting for the fiscal year 2025 and the resolution that accumulated losses have reached one-half of the paid-in capital. 3. Approved the proposed change of the financial statement auditors and the appointment and remuneration of the auditors for the fiscal year 2026 . 4. Approved the Company's 2025 annual assessment of the effectiveness of the internal control system and the approval of the statement of the internal control system. 5. Approved the proposal for approving the credit limit of the company's financial institutions. 6. Approved the proposal of the Company plans to release the prohibition on Directors from participation in competitive business. 7. Approved the proposed issuance of Restricted Employee Shares. 8. Approved the proposal to conduct a private placement of common shares. 9. Approved the review of the company's compensation regulations and performance evaluation system for directors and managers. 10. Approved the by-election of an independent director of the Company. 11. Approved the convening matters related to the 2026 regular shareholders meeting.

2.3.11 Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof : **None.**

2.4 Information on CPA (External Auditor) Professional Fees

Unit: NT\$ thousand

Name of accounting firm	Names of CPAs	Period covered by the CPA audit	Audit fees	Non-audit fees (Note)	Total	Remarks
PricewaterhouseCoopers, Taiwan	Cheng, Ya-Huei Chiang, Tsai-Yen	2025/1/1-2025/12/31	2,440	1,360	3,800	-

Note: NT\$980 thousand for tax attestation, NT\$250 thousand for legal consultation, and NT\$130 thousand for others.

2.4.1 When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed. : **None.**

2.4.2 When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed : **None.**

2.5 Information on replacement of certified public accountant:

2.5.1 Information regarding the former CPAs:

Date of replacement	Approved by the Board of Directors on March 11, 2026
Reason for replacement and explanation	Regarding the internal rotation policy of the accounting firm, the CPAs in charge have been changed from Cheng, Ya-Huei and Chiang, Tsai-Yen to Tsai, Hsin-Yi and Li, Tien-Yi.

Describe whether the Company terminated or the CPAs terminated or did not accept the engagement	Parties		CPAs	The Company
	Circumstances		N/A. The change is due to the accounting firm's internal rotation policy.	
	Terminated the engagement			
	No longer accepted (discontinued) the engagement			
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	None.			
Disagreement with the Company?	Yes	<input type="checkbox"/>	Accounting principles or practices	
		<input type="checkbox"/>	Disclosure of financial reports	
		<input type="checkbox"/>	Audit scope or steps	
		<input type="checkbox"/>	Other	
	No	<input checked="" type="checkbox"/>		
	Specify details			
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.6.A)	None.			

2.5.2 Information Regarding the Successor CPAs

Name of accounting firm	PricewaterhouseCoopers, Taiwan
Names of CPAs	CPA Tsai, Hsin-Yi and CPA Li, Tien-Yi
Date of engagement	The Board of Directors approved the change, effective from the first quarter of 2026, on March 11, 2026.
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	None.
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the former CPAs	None.

2.5.3 The reply letter from the former CPA regarding the Company's disclosures regarding the matters under Article 10.6.A and 10.6.B(c) of the Regulations. : N/A.

2.6 Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed. The term "affiliated enterprise of a certified public accountant's accounting firm" means one in which the certified public accountants at the accounting firm of the attesting certified public accountant hold more than 50

percent of the shares, or of which such accountants hold more than half of the directorships, or a company or institution listed as an affiliated enterprise in the external publications or printed materials of the accounting firm of the certified public accountant. : **None.**

2.7 Any transfer of equity interests and/or pledge of or change in equity interests (during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report) by a director, supervisor, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.

2.7.1 Changes in Shareholding of Directors, Supervisors, Managerial Officers, and Major Shareholders :Please refer to the Market Observation Post System and click on "Equity Changes/Securities Issuance" under "Single Company", "Equity Transfer Information Inquiry", and click on "Post-Insider Shareholding Change Report Form" to query.
https://mops.twse.com.tw/mops/#/web/query6_1

2.7.2 Where the counterparty in any such transfer or pledge of equity interests is a related party, disclose the counterparty's name, its relationship between that party and the company as well as the company's directors, supervisors, managerial officers, and ten-percent shareholders, and the number of shares transferred or pledged : **None.**

2.8 Relationship information, if among the company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another :

Relationships Among the Top 10 Shareholders

March 31, 2026

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangements		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remarks
	Shares	% (Note1)	Shares	% (Note1)	Shares	% (Note1)	Name of entity or individual	Relationship	
Taiwan Mask Corp. Representative: Sean Chen	13,500,000 0	12.11 0	0 Note2	0 Note2	0 Note2	0 Note2	None None	None None	
Yu-Hua Lin	1,619,000	1.45	0	0	0	0	None	None	
Ontario Capital Co., Ltd. Representative: Chao-Yi Wu	1,500,000 0	1.35 0	0 Note2	0 Note2	0 Note2	0 Note2	None None	None None	
Jui- Jung Hung	1,288,000	1.16	0	0	0	0	None	None	
Ling-Yi Weng	859,000	0.77	0	0	0	0	None	None	
Citi custodians Berkeley Capital SBL/PB investment account	818,000	0.73	0	0	0	0	None	None	

Chih-Yu Chen	775,000	0.70	0	0	0	0	None	None	
Tai-Ying Yang	704,000	0.63	0	0	0	0	None	None	
Tsang-Hai Lin	700,000	0.63	0	0	0	0	None	None	
			Note2	Note2	Note2	Note2	None	None	
Feng-Yi Lin	694,000	0.62	0	0	0	0	None	None	

Note1. The actual number of shares issued was 111,474,692.

Note2. Due to non-insider access to the relevant information.

2.9 The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managerial officers, and any companies controlled either directly or indirectly by the company :

Total Ownership of Shares in Investee Enterprises

Date:2026/3/31 Unit: Share; %

Investee enterprise (Note)	Investment by the Company		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
TrueLight (B.V.I.) Limited	13,000,000	100%	0	0	13,000,000	100%
ProRay Limited	12,500,000	100%	0	0	12,500,000	100%
Zhuhai FTZ ProRay Co., Ltd	0	100%	0	0	0	100%
Optomedia Technology Inc.	2,660,016	32%	0	0	2,660,016	32%
YLTLINK Technology Corporation	15,739,845	94%	0	0	15,739,845	94%
Phosertek Corporation	2,500,000	65%	0	0	2,500,000	65%

3. Capital Overview

3.1 Capital and Shares:

3.1.1 Sources of Capital :

Sources of Capital

Date:2026/3/31 Unit: NT\$ thousand/ Shares in thousand

Year/Month	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Sources of capital	Capital paid in by assets other than cash	Other
2023/9 (Note1)	18	150,000	1,500,000	96,475	964,747	Cash to increase capital and issue new shares NT\$200,000 thousand	None	-
2024/3 (Note2)	30.4	150,000	1,500,000	111,476	1,114,765	Private placement of cash to increase capital and issue new shares NT\$150,000 thousand	None	-
2025/6 (Note 3)		200,000	2,000,000	111,476	1,114,765	-	-	-

Note1: It was approved by the Hsinchu Science Park Bureau of the National Science and Technology council with the approval letter No.: Chu-Shan-Tzu-1120030087 on September 13, 2023.

Note2: It was approved by the Hsinchu Science Park Bureau of the National Science and Technology council with the approval letter No.: Chu-Shan-Tzu-1130009018 on March 28, 2024.

Note3: It was approved by the Hsinchu Science Park Bureau of the National Science and Technology council with the approval letter No.: Chu-Shan-Tzu-1140017672 on Jun 9, 2025.

Date:2026/3/31 unit : share

Type of stock	Authorized Capital			Remarks
	Outstanding shares	Unissued shares	Total	
Registered Common Stock	111,474,692	88,525,308	200,000,000	The issued shares include 15,000 thousand private placement ordinary shares, and the rest are Listed on OTC

Information Relating to the Shelf Registration System : None.

3.1.2 Major Shareholders (Shareholdings more than 5% or the Top 10 Shareholders)

2026/3/31 Unit: Shares

Names of Major Shareholders	Shares	Shareholding (shares)	Shareholding (%) (Note)
Taiwan Mask Corp.		13,500,000	12.11
Yu-Hua Lin		1,619,000	1.45
Ontario Capital Co., Ltd.		1,500,000	1.35
Jui- Jung Hung		1,288,000	1.16
Ling-Yi Weng		859,000	0.77
Citi custodians Berkeley Capital SBL/PB investment account		818,000	0.73
Chih-Yu Chen		775,000	0.70
Tai-Ying Yang		704,000	0.63
Tsang-Hai Lin		700,000	0.63

Feng-Yi Lin	694,000	0.62
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Note: Outstanding shares 111,474,692 (including private placement 15,000,000 Shares)

3.1.3 Company's dividend policy and implementation thereof

3.1.3.1 Dividend policy: The company's Articles of Incorporation stipulate that if the company has a surplus in its annual final accounts, it shall pay taxes in accordance with the law, and after making up for the accumulated losses, another 10% thereof shall be set aside as the statutory surplus reserve. However, when the statutory surplus reserve has reached the paid-in capital of the company, it may not be set aside, and the special surplus reserve shall be set aside or reversed from the rest to in accordance with laws and regulations; If there is still any surplus, together with the accumulated undistributed surplus, the Board of Directors shall draw up a surplus distribution proposal and submit it to the shareholders meeting for a resolution.

The company's dividend policy adopts the principle of stability and balance, considering the company's environment and growth stage and in response to future capital needs and long-term financial planning, so as to meet shareholders' needs for cash inflows. The company allocates no less than 5% of the distributable surplus every year to distribute dividends to shareholders. However, when the accumulated distributable surplus is less than 10% of the paid-in share capital, it may decide not to distribute dividends; when distributing dividends to shareholders, they may be paid in cash or stock, among which the cash dividend shall not be less than 10% of the total amount of the dividends and bonuses to shareholders.

3.1.3.2 Distribution status of dividends proposed at this shareholders meeting: The company has no distributable surplus in 2025. It has been approved by the company's Board of Directors on 2026/3/11 that no dividends will be distributed, and it has been submitted to the regular shareholders meeting for approval.

3.1.3.3 If a material change in dividend policy is expected : None.

3.1.4 Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting : None.

3.1.5 Profit-sharing compensation of employees, directors :

3.1.5.1 The percentages or ranges with respect to employee, director, and supervisor profit-sharing compensation, as set forth in the company's articles of incorporation.: If the Company has annual profit, it shall set aside no less than 10% of it for employee compensation, which, as adopted by the board of directors, will be distributed by stock or cash, and the employees eligible to receive the compensation include the personnel of the subordinate companies meeting certain specific requirements. As adopted by the board of directors, the Company may also allocate no more than 2% of the amount of the said profit for director / supervisor remuneration. The distribution of employee compensation and director / supervisor remuneration shall be reported to the shareholders meeting. However, if the Company still has accumulated loss left, it shall reserve an amount to cover the loss, followed by allocating employee compensation and director / supervisor remuneration according to the preceding ratios.

Among the employee compensation mentioned in the previous paragraph, it should include at least 2% of the Company's annual profit allocated to distribute compensation to the grass-roots employees.

3.1.5.2 The basis for estimating the amount of employee, director, and supervisor profit-sharing compensation, for calculating the number of shares to be distributed as employee profit-sharing compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period and

information on any approval by the board of directors of distribution of profit-sharing compensation : On 2026/3/11, the resolution of the Board of Directors approved that the company will not set aside and distribute the remuneration for employees and directors in accordance with the regulations due to the loss of the current period in 2025.

3.1.5.3 The actual distribution of employee, director, and supervisor profit-sharing compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee, director, or supervisor profit-sharing compensation, additionally the discrepancy, cause, and how it is treated. : The company had not made a profit in 2024, so the employees and directors had not been paid.

3.1.6 Status of a company repurchasing its own shares : None

3.2 Issuance of Corporate Bonds: None

3.3 Issuance of Preferred Shares : None

3.4 Issuance of Global Depository Receipts : None

3.5 Issuance of Employee Stock Warrants : None

3.6 Issuance of New Restricted Employee Shares : None

3.7 Status of New Shares Issuance in Connection with Mergers and Acquisitions : None

3.8 Financing Plans and Implementation : Please refer to the Market Observation Post System→ Theme Zone→ Investment Area→Private Placement Area→Private Placement Information Inquiry
<https://mopsov.twse.com.tw/mops/web/t116sb01>

4. Operational Profiles

4.1 Description of the business

4.1.1 Business Scope

The main business items of the company are design, research and development, Production and sales are applied to "optical fiber communication, 4G/5G mobile communication base station interconnection, cloud data center, 3D Sensing/Near-Field Sensing/ Infrared (IR) Illuminators" Vertical Cavity Surface Emitting Laser (VCSEL), Edge laser (FP / DFB), photodiode (PIN / PINTIA)", including Epitaxy, components, sub-modules, Light engine/AOC and other types of products.

Provide necessary assistance and services for the inspection, maintenance, processing and installation of the products related to the preceding paragraph, as well as their import and export trade business.

4.1.1.1 The company's current products (services) and the proportion of sales in 2025

Product Category	%
Chips and components	63%
Optical transmission and connection modules	28%
Others	9%
Total	100%

4.1.1.2 New products (services) planned for development

In response to the growth of broadband communication needs and the rise of the Internet of Things, the construction and upgrade of infrastructure such as cloud data centers and 4G/5G/6G wireless network base stations are continuously carried out, which also drives the growth of new applications such as active optical cables (AOC, HDMI ...), sensing elements (3D sensing), ranging elements (proximity sensor), Silicon Photonics and Advanced Packaging Technology. This further accelerates the evolution of optoelectronic component product technology and the thriving market.

TL adheres to the principles of self-developed and proprietary manufacturing technology, and establishes a production chain from upstream Epitaxy design and manufacturing, to midstream chip design and production, to downstream active component packaging and manufacturing, to strengthen the company's core competitiveness. It also establishes different product lines (including Surface-Emitting Lasers, Edge-Emitting Lasers and Optical detection components, module components, and Active Optical Cables) to serve different market demands. In addition to continuously supplying different bandwidth optical communication components, TL is also focused on developing VCSEL components for applications in the consumer market (including smartphone proximity sensors, lighting, 3D sensing, Bluetooth headphones, eye tracking, smartphone sensing), LiDAR, security and surveillance, and industrial automation products. TL's long-term product technology development direction is summarized as follows:

- (I) VCSEL (Vertical-Cavity Surface-Emitting Laser)/ GaAs (Gallium Arsenide)/ InP (Indium Phosphide) products (Chip, Array, TO, OSA, OSM) for Fiber optic communications applications
 - 850nm 10G/25G NRZ VCSEL chip, optical sub-modules and transmitter modules for fiber optic communication applications
 - 850nm 10G/25G NRZ GaAs photodiode, optical sub-modules and receiver modules for fiber optic communication applications
 - 980nm 10G/25Gbps VCSEL with an ultra-wide operating temperature range (-40°C to 125°C) for automotive data transmission

- 1260nm~1620nm InGaAs 10G/25G NRZ InGaAs PIN/APD, optical sub-modules and receiver modules for fiber optic communication applications
- 28Gbaud/50Gbaud VCSEL and PD components for short-reach high-speed data transmission
- (II) Optical sensor light sources for Consumer, Automotive Optical Communication and LiDAR Applications
 - 850nm~940nm 3mW/10mW/1W Laser (VCSEL chip, Array), applied in mobile phone proximity sensors, IR illumination, 3D sensing, Wireless stereo headphones, Eye tracking and Smartphone sensors, etc.
 - SWIR (short-wave infrared) 1130nm VCSEL and PD Development for 3D sensing
 - 1060nm VCSEL devices are used in physiological monitoring applications
 - 660nm VCSELs for medical sensing applications
- (III) Edge-Emitting Lasers (FP/DFB), Optical Transceiver (Chip, Array, TO, OSA, OSM) for 4G(LTE)/ 5G(5th-Generation Mobile Communication Technology)/ 6G(6th-Generation Mobile Networks/ 6th-Generation Wireless Systems)/ LAN (Local Area Network)/ FTTx (Fiber to The x) application
 - 155Mbps/1.25Gbps/2.5Gbps/4.25Gbps Dual Tx/Rx OSA Sub-module
 - 10Gbps/25Gbps chip, TO-can and OSA Sub-module
 - Analog PD (Receiver)
 - Single Fiber Bi-Directional Sub-Modules (BOSA) For EPON/ GPON/ 10GPON based OSA Sub-module
 - 1270nm~1610nm High-speed Edge-Emitting Lasers (FP/DFB), optical sub-modules
 - 100G InGaAs APD Chip
- (IV) GaAs, InGaAs, AOC product (Chip, COB, AOC) for Data Center/ SAN (Storage Area Network)/ HPC (High-Performance Computing) application
 - 56G/112G GaAs PD, 56G/112G InGaAs PD chip
 - 56G/112G PAM4 VCSEL/PD chip
 - 40G/100G/200G/400G/ COB Sub-module (Chip on Board, AOC)
 - Mini SAS HD 4.0 COB/ Mini SAS HD PCIe 5.0 COB (Chip on Board)
 - High-density high-speed pluggable 100G QSFP28 SR4, 200G QSFP-DD SR8, 400G QSFP56-DD SR8 and 800G QSFP-DD SR8/1.6T
 - CPO (Co-Packaged Optics) Packaging Technology Development)
 - Silicon photonics chips and Fiber Arrays (FA)
 - PCIe 6.0 Optical Interconnect Architecture Technologies
- (V) GaN for Power/ RF device (Epi wafer)
 - GaN on Sapphire: AlGaIn/GaN HEMT structure on sapphire substrate (Power device and High Frequency device)
 - GaN on SiC: AlGaIn/GaN HEMT structure on semi-insulating SiC substrate (Superior performance RF power amplifier applications)
 - GaN on Si for ODM service: (AlGaIn/GaN HEMT Structure on Si Substrate)
- (VI) MOCVD epitaxy technology
 - 850nm/940nm/980nm/1060nm 10G/25G/Hi SE VCSEL epi wafer
 - 1270nm~1550nm 2.5G/10G/High power DFB LD epi-wafer
- (VII) ODM/OEM Manufacturing Services.
 - VCSEL/DFB/PD/APD wafer foundry services (including reliability)
 - VCSEL/DFB epitaxy foundry services.
 - GaN on Sapphire (SiC) epitaxy foundry services.

- High-precision packaging (silicon photonics) and optical, mechanical, electrical, software and firmware integration technology foundry services

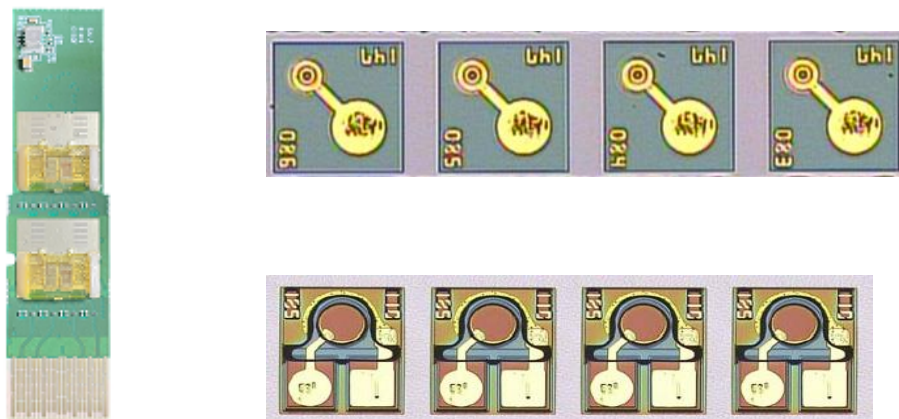
4.1.2 Industry Overview

4.1.2.1 Current Status and Development of the Industry

In the upstream supply chain of the optical communication industry, the core technologies and products for active optical components are the related components of laser diodes (VCSEL, FP, DFB) and photodetectors (PIN and APD). To meet the demand for bidirectional optical fiber transmission, the Company has developed a wide array of matching optoelectronic components for both the transmitting (laser diodes) and receiving (photodetectors) ends. These include 850nm/ 940nm/ 980nm/ 1060nm VCSEL and 850nm GaAs PD components, as well as 1270nm~1550nm FP/DFB lasers and InGaAs PD/APD components for long-wavelength reception (1260nm~1620nm).

While previous industrial applications were primarily focused on Fiber-to-the-Home (FTTx) such as EPON/GPON, 10GEPON/XGPON/XGSPON, and 4G/5G/6G LTE base stations, current and future focus has shifted toward data center applications like 100G/200G/400G/800G AOC (Active Optical Cable), precision smart sensing, IoT (Internet of Things), CPO (Co-Packaged Optics), and Silicon Photonics.

In addition, in terms of consumer electronics (CE), Automotive Optical Communication、Light Detection and Ranging (LiDAR) and computer information (IT) product applications, the company sells chips that customers can package into various modules; for example, the VCSEL chip is packaged into proximity sensors、3D sensing modules、smartphone sensing or automotive silicon photonics-based LiDAR sensors, applied to the market of smart phones and wireless stereo headphones and other 3C products. These products are representative of this type of product.



COB with TrueLight's Standard 10 Gbps/ 25Gbps/ 56Gbps GaAs PD and VCSEL Array (For Non-Hermetic Application) and in-house High Precise Assembly Technology.

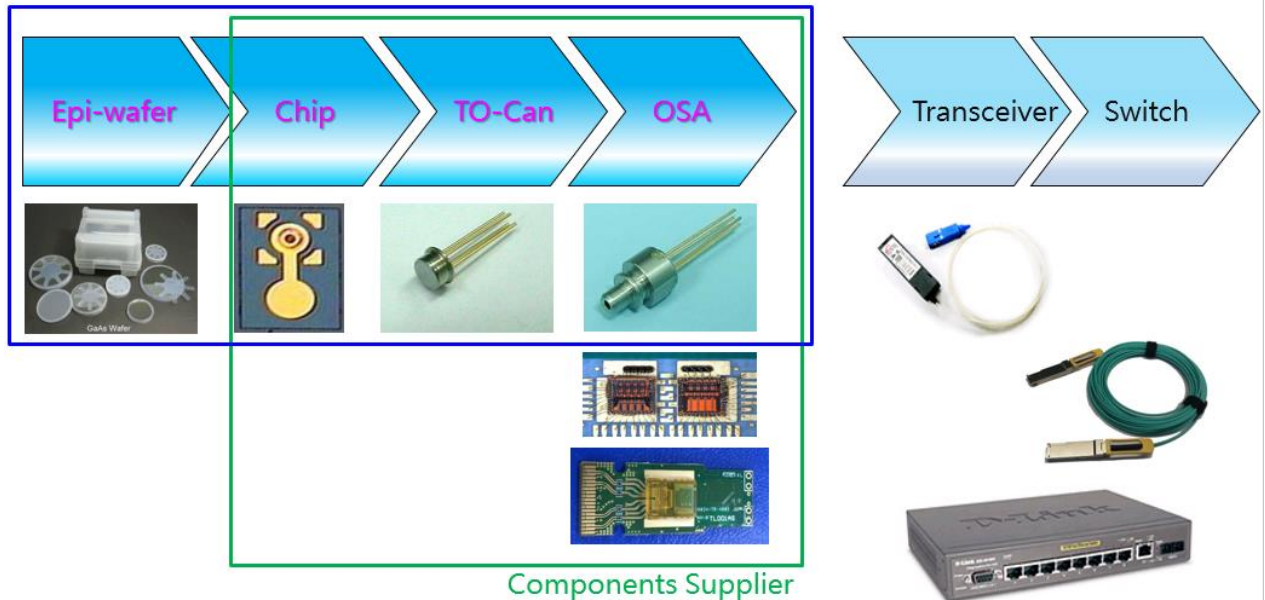
4.1.2.2 Relationships between the upstream, midstream, and downstream in the industry

TL positions itself as a professional component supplier and belongs to the midstream to upstream in the optical communication industry chain. We provide optical communication components (chip、TO、OSA、OSM、and COB, etc.) to customers for assembling transceiver modules or AOC cables, which are then sold to downstream communication equipment manufacturers. We also provide ODM and OEM services for

optical communication transmitting and receiving components, as well as optical engines.

In the application of consumer electronics (CE), Automotive Optical Communication、Light Detection and Ranging (LiDAR) and computer information (IT) products, we sell chips to customers who package them into various module types, which are then sold to downstream smartphone operators、3C product manufacturers or Automotive optical communication manufacturers.

Our Supply Chain (major in Industry of Fiber-Optics)



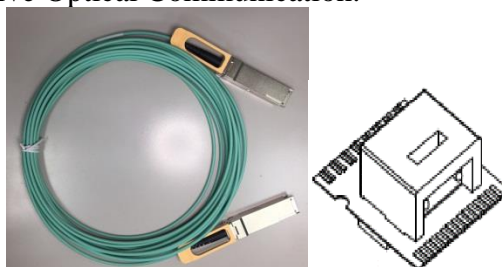
4.1.2.3. Product Development Trends

With the rise of the internet markets, the demand for massive data centers and high-bandwidth last-mile networks is growing, and FTTH-related PON network technologies require low-cost, high-transmission efficiency long-wavelength (1270nm~1550nm) fiber-optic transmission modules. At the same time, due to the trend of integrating data (Data)、audio (Audio) and video (Video), as well as the future Internet of Things (IoT) and the increasing demand for cloud network data access speed and data processing capacity, the market continues to grow for higher-capacity broadband networks. Furthermore, the future HDTV、3D TV、3G Wireless、4G/5G/6G LTE (Long-Term Evolution)、mobile communication 6G ecosystem and high-speed, high-capacity data centers (Data Center) and cloud computing will further drive the demand and growth momentum of optical communication components.

TrueLight has been continuously developing key chip-on-board (COB) technology for VCSEL、FP-LD、DFB-LD、PINTIA、APDTIA, and cloud computing Active Optical Cable (AOC), as well as prototype products and higher-density high-speed pluggable 100G QSFP28 SR4/ 200G QSFP-DD SR8、400G QSFP56-DD SR8 and 800G QSFP-DD SR8/1.6T products that are required. All products meet strict quality requirements for Datacom and Telecom industry standards and have been recognized by customers.

Poised to enter the supply chain of network service providers' data centers with its cutting-edge 200G、400G and 800G high-speed QSFP AOC. By delivering products with enhanced speeds, TrueLight is strategically positioned to seize opportunities in Silicon Photonics.

With VCSEL laser light source as the core technology, various VCSEL products are developed for sensor applications, such as proximity sensors、3D sensors、ToF (Time-of-Flight) distance sensors、LiDAR and other consumer applications, suitable for smart phones、wireless stereo headphones、eye-tracking、smart home appliances、3C products, and Automotive Optical Communication.



200G QSFP-DD SR8/ 100G~400G AOC / 400Gbps Parallel Optical Engine

4.1.2.4. Competitive situation

TL is the first company in the Asia-Pacific region to possess the research and development, manufacturing, and sales capabilities for both long-wave and short-wave products. The company is based in Taiwan and leverages its expertise in component development and production to manufacture high-quality and high-performance critical optical communication components, which are primarily used by the company itself, but also sold to countries such as the US, South Korea, Japan, and mainland China. The company also possesses fully automated packaging and testing equipment and technology with a large production scale, allowing it to market high-quality, high-performance, and competitive TO products to the major manufacturers in the optical communication market.

In recent years, although components manufactured in China have made some gains in some low-speed and ultra-low-cost optical communication markets, the company continues to develop high-performance cutting-edge products, introduces advanced wafer manufacturing technology and machines, establishes its own MOCVD epitaxy technology, and improves its product research and development and manufacturing capabilities. The company also continues to manufacture high-quality and competitively priced products while strengthening its control over production costs, thereby enhancing the overall competitiveness of its products for customers and providing prompt engineering and customer support services.

4.1.3 An overview of the company's technologies and its research and development work

4.1.3.1 Expenses for R&D: Unit: NT\$ thousands

Year	Amount
2025	143,744
2026/1/1~2026/3/31	30,873

4.1.3.2 Research and Development Achievements of Patents

Date:2026/3/31

Country		Taiwan	USA	China	Japan	Total
Patents	Granted	23	25	17	4	69
	Applying	0	0	1	0	1

A. Total of Patent Rights in Taiwan, 23 Pieces

01. BI-DIRECTIONAL OPTICAL DEVICE FOR USE IN FIBER-OPTIC COMMUNICATIONS
【Patent No. I 365623】
02. AVALANCHE PHOTODIODE FABRICATING METHOD AND PHOTO MASK THEREOF
【Patent No. I 491057】
03. METHOD FOR FABRICATING OXIDE-CONFINED VERTICAL-CAVITY SURFACE-EMITTING LASER 【Patent No. I 497854】
04. TWO-PIECE CASING STRUCTURE OF TRANSCEIVER OPTICAL SUB-ASSEMBLY AND FABRICATION METHOD THEREOF 【Patent No. I 490581】
05. VERTICAL CAVITY SURFACE EMITTING LASER AND MANUFACTURING METHOD THEREOF 【Patent No. I 405379】
06. VERTICAL CAVITY SURFACE EMITTING LASER AND MANUFACTURING METHOD THEREOF 【Patent No. I 459670】
07. INPUTTING MODULE AND MOUNT THEREOF AND MANUFACTURING METHOD OF THE MOUNT 【Patent No. I 437477】
08. OPTICAL ORIENTATION MODULE AND LIGHT SOURCE UNIT THEREOF
【Patent No. I 504026】
09. EDGE EMITTING SEMICONDUCTOR LASER DEVICE, METHOD FOR MANUFACTURING THE SAME, AND CHIP BAR HAVING THE LASER DEVICE 【Patent No. I 573172】
10. TRANSCEIVER OPTICAL SUB-ASSEMBLY HAVING A POSITIONING CONNECTING MODULE AND METHOD FOR FABRICATING THE SAME 【Patent No. I 581028】
11. BIO-CHARACTERISTIC VERIFICATION DEVICE AND METHOD 【Patent No. I 536272】
12. A LASER CUTTING METHOD FOR SEMICONDUCTOR CHIP 【Patent No. I 603391】
13. ALIGNMENT JIG FOR OPTICAL LENS ARRAY 【Patent No. I 616691】
14. OPTICAL MODULE OF THIN BIO-CHARACTERISTIC VERIFICATION DEVICE
【Patent No. I 557403】
15. OPTICAL COUPLING MODULE AND LIGHT COMMUNICATION APPARATUS USING THE SAME 【Patent No. I 667505】
16. STRUCTURE OF VCSEL AND METHOD FOR MANUFACTURING THE SAME
【Patent No. I 710187】
17. A RECEPTACLE COMPONENT FOR PIN AND A SOCKET HAVING THE RECEPTACLE COMPONENT 【Patent No. I 671956】
18. HIGH-SPEED MULTI-CHANNEL OPTICAL TRANSMITTER MODULE AND METHOD FOR FABRICATING THE SAME 【Patent No. I 729066】
19. EDGE-EMITTING LASER HAVING SMALL VERTICAL EMITTING ANGLE
【Patent No. I 721167】
20. STRUCTURE AND FABRICATING METHOD OF DISTRIBUTED FEEDBACK LASER
【Patent No. I 710186】
21. BURN-IN TESTING MACHINE HAVING MONITORING DEVICE AND MONITORING METHOD THEREOF 【Patent No. I 760611】
22. STRUCTURE OF VERTICAL CAVITY SURFACE EMITTING LASER 【Patent No. I 791116】

23. SURFACE EMITTING LASER WITH HYBRID GRATING STRUCTURE 【Patent No. I 850279】

B. Total of Patent Rights in U.S.A, 25 Pieces

01. METHOD FOR PRODUCING AN OXIDE CONFINED SEMICONDUCTOR LASER
【Patent No. US 7,416,930 B2】
02. MULTIPLE FUNCTION THIN-FILM RESISTOR-CAPACITOR ARRAY
【Patent No. US 7,625,775 B2】
03. BI-DIRECTIONAL OPTICAL SIGNAL TRANSMITTING AND RECEIVING DEVICE
【Patent No. US 7,364,374 B2】
04. METHOD FOR FABRICATING OXIDE-CONFINED VERTICAL-CAVITY SURFACE-EMITTING LASER 【Patent No. US 8,679,873 B2】
05. PACKAGING DEVICE FOR MATRIX-ARRAYED SEMICONDUCTOR LIGHT-EMITTING ELEMENTS OF HIGH POWER AND HIGH DIRECTIVITY
【Patent No. US 8,324,722 B2】
06. PACKAGING DEVICE FOR MATRIX-ARRAYED SEMICONDUCTOR LIGHT-EMITTING ELEMENTS OF HIGH POWER AND HIGH DIRECTIVITY 【Patent No. US 8,786,073 B2】
07. PACKAGING DEVICE FOR MATRIX-ARRAYED SEMICONDUCTOR LIGHT-EMITTING ELEMENTS OF HIGH POWER AND HIGH DIRECTIVITY 【Patent No. US 8,786,074 B2】
08. VERTICAL CAVITY SURFACE EMITTING LASER AND MANUFACTURING METHOD THEREOF 【Patent No. US 8,530,358 B2】
09. INPUTTING MODULE AND SUBMOUNT THEREOF AND MANUFACTURING METHOD OF THE SUBMOUNT 【Patent No. US 8,658,961 B2】
10. OPTICAL INPUTTING MODULE OF AN ELECTRONIC DEVICE FOR SENSING MOVEMENT OF OBJECT AND ITS LIGHT SOURCE UNIT 【Patent No. US 8,653,438 B2】
11. BIOMETRIC AUTHENTICATION DEVICE AND METHOD 【Patent No. US 9,245,164 B2】
12. BIOMETRIC AUTHENTICATION DEVICE AND METHOD 【Patent No. US 9,830,498 B2】
13. CHIP ARRAY STRUCTURE FOR LASER DIODES AND PACKAGING DEVICE FOR THE SAME
【Patent No. US 9,293,893 B2】
14. ALIGNMENT JIG FOR OPTICAL LENS ARRAY 【Patent No. US 9,400,358 B2】
15. THIN OPTICAL IMAGING MODULE OF A BIOMETRIC APPARATUS
【Patent No. US 9,854,141 B2】
16. STRUCTURE OF VCSEL AND METHOD FOR MANUFACTURING THE SAME
【Patent No. US 9,929,536 B1】
17. STRUCTURE OF VCSEL AND METHOD FOR MANUFACTURING THE SAME
【Patent No. US 10,122,152 B1】
18. HIGH-SPEED MULTI-CHANNEL OPTICAL TRANSMITTER MODULE AND METHOD FOR FABRICATING THE SAME
【Patent No. US 10,191,236 B2】
19. EDGE-EMITTING LASER HAVING SMALL VERTICAL EMITTING ANGLE
【Patent No. US 10,014,663 B1】
20. EDGE-EMITTING LASER HAVING SMALL VERTICAL EMITTING ANGLE

- 【Patent No. US 10,522,974 B2】
21. STRUCTURE AND FABRICATING METHOD OF DISTRIBUTED FEEDBACK LASER
【Patent No. US 10,581,223 B2】
 22. STRUCTURE OF VERTICAL CAVITY SURFACE EMITTING LASER
【Patent No. US 11,831,125 B2】
 23. SURFACE EMITTING LASER WITH HYBRID GRATING STRUCTURE
【Patent No. US 11,791,609 B2】
 24. SURFACE EMITTING LASER WITH HYBRID GRATING STRUCTURE
【Patent No. US 11,967,800 B2】
 25. SURFACE EMITTING LASER WITH HYBRID GRATING STRUCTURE
【Patent No. US 12,294,198 B2】

C. Total Of Patent Rights in China, 17 Pieces

01. OPTICAL TRANSCEIVER MODULE FOR OPTICAL FIBER COMMUNICATION
【Patent No.1427547】
02. VERTICAL CAVITY SURFACE EMITTING LASER AND MANUFACTURING METHOD THEREOF 【Patent No. 1292231】
03. VERTICAL RESONANT CAVITY SURFACE EMITTING LASER AND MANUFACTURING METHOD THEREOF 【Patent No. 1385148】
04. INPUT MODULE, BASE THEREOF AND MANUFACTURING METHOD OF BASE
【Patent No. 1781626】
05. OPTICAL POINTING MODULE AND LIGHT SOURCE UNIT THEREOF
【Patent No. 1974915】
06. EDGE-EMITTING SEMICONDUCTOR LASER ELEMENT, MANUFACTURING METHOD THEREOF AND CRYSTAL BAR WITH EDGE-EMITTING SEMICONDUCTOR LASER ELEMENT 【Patent No. 1641237】
07. BIOMETRIC IDENTIFICATION DEVICE AND METHOD 【Patent No. 3057490】
08. LASER DIODE ARRAY CRYSTAL GRAIN STRUCTURE AND PACKAGING DEVICE THEREOF 【Patent No. 2991233】
09. LASER CUTTING METHOD FOR SEMICONDUCTOR WAFER 【Patent No. 3226968】
10. ACTIVE LIGHT COUPLING FIXTURE IN ARRAY LENS DEVICE 【Patent No. 2449399】
11. OPTICAL IMAGING MODULE OF THIN BIOLOGICAL IDENTIFICATION DEVICE
【Patent No. 3908453】
12. PIN PLUG ELEMENT AND SOCKET WITH SAME 【Patent No. 3808465】
13. HIGH-SPEED MULTI-CHANNEL OPTICAL TRANSCEIVER MODULE AND PACKAGING METHOD THEREOF 【Patent No. 4253481】
14. EDGE-EMITTING LASER ELEMENT WITH SMALL VERTICAL EMISSION ANGLE
【Patent No. 4590982】
15. DISTRIBUTED FEEDBACK LASER STRUCTURE AND PRODUCTION METHOD
【Patent No. 4067688】
16. VERTICAL RESONANT CAVITY SURFACE EMITTING LASER STRUCTURE

【Patent No. 5971646】

17. SURFACE EMITTING LASER ELEMENT WITH MIXED GRATING STRUCTURE AND MANUFACTURING METHOD THEREOF 【Patent No. 6090894】

D. Total Of Patent Rights in Japan, 4 Pieces

01. 二つのスタックを備えた酸化物閉じ込め型の垂直共振器型面発光半導体レーザー装置
DUAL PLATFORM SEMICONDUCTOR LASER DEVICE

【Patent No. 特許 4988193】

02. 生体認証装置及び生体認証方法
BIOMETRIC AUTHENTICATION DEVICE AND METHOD

【Patent No. 特許 5851385】

03. 薄型生体認証装置の光学結像装置
THIN OPTICAL IMAGING MODULE OF A BIOMETRIC APPARATUS

【Patent No. 特許 6462385】

04. 光結合構造及び光通信装置
OPTICAL COUPLING MODULE AND LIGHT COMMUNICATION APPARATUS USING THE SAME 【Patent No. 特許 6335240】

E. Patent pend., 1 Pieces

01. BURN-IN TEST MACHINE WITH MONITORING DEVICE AND MONITORING METHOD THEREOF 【Patent Application No.201910425443.8】

4.1.4 Short and Long-Term Business Development Plan

4.1.4.1 Short-term Plan

- A. Promote new products and technologies to existing customers, increase the variety of product transactions with customers and immediately develop products according to customer needs in order to stabilize long-term relationships with customers.
- B. Design high-speed optical sub-module components to meet customers' needs for development cost and timeliness in receiving and transmitting optical module products.
- C. Actively establish overseas service centers, develop potential markets and customers, and enhance operational performance.
- D. Actively participate in international commercial exhibitions to expand sales channels, quickly gather industry information, and enhance marketing ability.

4.1.4.2 Long-term Plan

- A. Continuously strengthen the development capability of optical communication products and technologies, pay attention to the future development trend of the industry and product demand, so as to better meet the growth needs of each customer.
- B. Long-term training of reserve research and development, technical, business, and management personnel to enhance human capital and solidify the company's potential for development.
- C. Develop a diverse application market using existing optical and electronic component technology.
- D. Continuously improve production capabilities, increase product yield and effectively reduce costs.

4.2 Market and Sales Overview:

4.2.1 Market Analysis

4.2.1.1 Major Selling Product:

In the year of 2025, the main revenue of fiber optics application is come from metal-can (TO) and optical sub-assemblies (OSA) product. The two types of products were sold to BOSA or Transceiver manufacturer and provided to worldwide equipment and system suppliers. The consumer products are mainly sold in chips, which are delivered to the Sensor module manufacturer then provided to mobile phone and true wireless blue-tooth headset manufacturers. TrueLight's product are key optical component and end market is worldwide fiber optics and sensor market. The market is diverse with different application, so there is low risk of excessive concentration and able to lower the impact of seasonal demand changes.

The company's 2025 domestic/export sales ratios are approximately 60% and 40%. The sales ratio of each regional market is shown in the table below:

Geographic areas		Year	2025	
			Amount (Unit: NT\$ thousands)	%
Export	China		54,440	8%
	Others in Asia		99,897	15%
	Europe and America		117,383	17%
Domestic - Taiwan			411,556	60%
Total			683,276	100.00%

4.2.1.2 Major Selling Market

TrueLight is a leading manufacturer of optical communication components, providing various types of high-quality components. Customers are main manufacturers of optical communication modules, located in United States, Japan, South Korea, China and Taiwan. In recent years, the popularization of service content created more demand of bandwidth, many governments treat optical communication is important infrastructure and expand the investment. In addition, due to the popularity of smart phones and mobile devices, 4G/5G base stations became the necessary basic construction and the rise of artificial intelligence will also drive a wave of demand for bandwidth which led the growth of optical communication components.

TrueLight major product is for fiber optical communication, the product can meet the demand of fiber optical network construction of United States, Taiwan , Japan, South Korea, China, European and American markets. Besides, TrueLight has also actively developed consumer product in recent years and successfully introducing proximity sensor into mobile phones and true wireless Bluetooth earphones and other applications such as TOF for several international manufacturers. The success is helpful to expand the new application market. With the trend of increasing screen ratio and screen resolution of mobile phones, there is a demand for thinner and more sensitive components. Compared with traditional LEDs, lasers will have more significant advantages in packaging size, better S/N ratio and lower power consumption, so the future demand will be expected.

FTTX became the major fixed network solution around the world, markets in the Asia-

Pacific region such as Japan and South Korea currently use GE-PON solution; Europe and America regions, India markets, and China markets use GPON as major solution. And the demand of XG-PON and XGS-PON are gradually increasing, and large-scale deployments have started in China, Europe and the United States. The FTTX solutions is gradually replace the xDSL and became the major network construction. With the popularization of mobile devices such as smart phones and handy deice, more user is relying on online content service. The telecom operators will have strong intension to increase the investment of 5G networks so the growth of Global mobile broadband users is experiencing significant growth.

As far as the development of FTTX in Taiwan, Chunghwa Telecom is a leading domestic manufacturer, also mainly promotes fiber-to-the-home services. The plan to increase bandwidth has been a firm policy of governments around the world. In addition, the development of cloud applications has also driven strong demand for data computing centers. TrueLight has the ability to produce laser (VCSEL) and photodetector (PIN) for this application with mass production capability from Chip, TO to OSA. The market is expected to growth in the future.

4.2.1.3 Competition analysis:

A. Advantage:

TrueLight is a leading manufacturer in the design, and manufacture optical component. We are familiar with market and application. We are devoting in the fiber optics market for over 20 years. As a result of our efforts, TrueLight not only won the Year 2000 Outstanding Optoelectronic Product Award in Taiwan for "surface-emitting laser diode", but also was invited to hold a speech at the internationally renowned exhibition Photonics West, which received a lot of response from the business community. These activities prove and recognize Taiwan's position in the research, development and manufacturing of VCSEL and related laser products.

a. Great market potential:

The optical communication construction has been identified as important national infrastructure by governments of various countries. With the popularity of mobile devices, coupled with the rise of cloud applications and artificial intelligence, the demand for bandwidth will continue to increase. TrueLight has developed in this industry for a long time, has a complete product line and strong relationship with customers with good market reputation. Furthermore, compared to well-known manufacturers in the United States and Japan, TrueLight also has the cost advantage, which also increases the chances of OEM/ODM business with foreign manufacturers.

b. Own Production Line:

TrueLight own factory with more than 5,000 pings, which has the flexibility to expand the capacity at any time according to the market and business situation. TrueLight self-owned production line is complete from epitaxy, wafer processing, and die fabrication to packaging, testing (reliability), and sub-modules, the production technology can fully meet customer needs. In recent years, in order to strengthen the competitiveness of TO and OSA product lines, we have established stable outsourcing (subcontract) partners in mainland China to provide a strong logistics system with flexible delivery.

c. Strong professional talent and R&D capability:

TrueLight main management team are come from early founder and professional managers in the industry, devoting for stable and healthy growth of the company. In respect of professional talent, TrueLight has strong technical team from epitaxy growth,

device manufacturing, characteristic measurement, TO packaging, and reliability testing, TrueLight team has strong knowledge for the product and market, that is also the reason why TrueLight can take the good market place in the industry for over 20 years.

d. The diversity of products:

TrueLight not only provides high-quality VCSEL (surface-emitting laser), FP/DFB laser, high-speed PD/APD photodetector chip and array but also provides corresponding assembly platform such as TO-46, TO38, TO-56, OSA and COB package, which demonstrates the technical strength of TrueLight, is also a strong foundation for building customer trust. In addition to selling our own brand products, TrueLight's strength also attract OEM/ODM customers for strategic alliance. In recent years, besides the fiber optics and VCSEL(surface-emitting laser) for consumer application market, TrueLight is also collaborating with well-known domestic and international companies to provide OEM/ODM foundry services for CW Laser (Continuous-Wave Lasers) and automotive LiDAR. This allowed us to share the large-scale business opportunity of AI data center optical communications, silicon photonics, humanoid robot , autonomous driving and biosensing.

B. Disadvantage:

a. Price Pressure:

With the advancement of technology; the increasing of market demand and competition. The price of modules for fiber optical communication continues to decline. TrueLight is not only improving automation but also continuously developing and improving process technologies to further save manpower, operation time, materials cost, etc. These efforts are able to reduce product costs, accelerate output efficiency, and increase output yield. TrueLight commits to customers for on-time delivery with good quality to increase customer satisfaction. On the other hand, TrueLight is also investing new high-tech production line to develop better value-added products and minimize the impact of low-price competition in the market.

b. Lack of high-tech labor

The optical communication industry is already a star industry with great potential in Taiwan. However, the government focuses on supporting the semiconductor industry, which makes the difficult to recruit new talents in optical communication technology. In the long term, it may affect our R&D training plan and increase the overall R&D cost. TrueLight actively participates in the recruit plan of the Ministry of the R&D substitute service, it has been able to obtain quotas every year to enrich our R&D manpower. Besides, TrueLight also encouraged employees to attend internal and external education and training course to improve the professional skills of employees. TrueLight also has various welfare measures and employee dividends, so that employees can share the results of profit. These activities are able to gather the centripetal force of company member.

c. The risk of Exchange Rate Changes:

TrueLight's quote is mainly in US dollars, and the receipt of payment is also affected by international exchange rate fluctuations, which in turn affects the revenue and gross profit of the product. For domestic company who quote in U.S. dollars, also pay in U.S. dollars to reduce the exchange risk of converting into Taiwan dollars. On the other hand, our financial team will always pay attention to the change in exchange rates, and will use financial instruments to conduct hedging operations if necessary to ensure the operation interests of the group.

4.2.2 The important application and product manufacturing process of major products

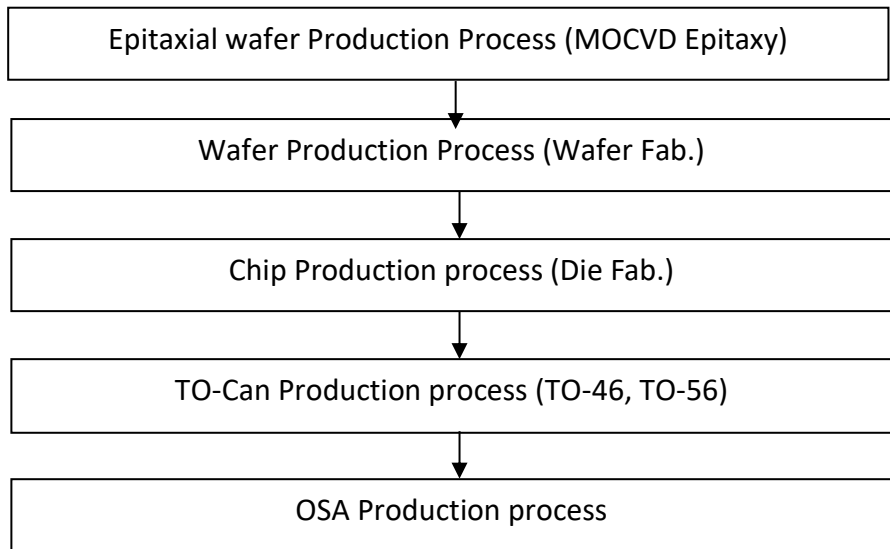
4.2.2.1 Important application

TrueLight, based on core technologies such as vertical cavity surface emitting lasers (VCSELs), edge-emitting lasers (FP/DFBs), and photodetector components (GaAs PIN, InGaAs PIN, InGaAs APD), has developed various optical and photonic components and sub-modules suitable for fiber optic communication applications (Chip, TO, and OSA product lines). In recent years, the company has continued to actively develop products for 4G LTE, 5G base station transmission, the needs of new-generation broadband fixed networks, as well as high-speed products for the cloud and data center (COB, QSFP, AOC), and also expanded business opportunities such as wafer foundry and high-precision packaging technologies for Silicon Photonics application, becoming a new wave of growth.

In addition, TrueLight has also successfully developed VCSEL components of different power levels, used in security and monitoring, smartphone proximity sensors, 3D sensing, physiological monitoring and eye-tracking applications in consumer electronics, and has completed customer validation and begun production. Furthermore, the company has actively laid out and developed its own VCSEL wafer and successfully applied it to consumer VCSEL products and high-speed VCSEL products, with the goal of developing more diverse photonic applications as a long-term development objective for the company.

4.2.2.2 Product manufacturing process

Our production process are as follows. Each product can be sold separately or be put into downstream applications as the final product.



4.2.3 Supply situation for the company's major raw materials.

The company's main raw materials are III-V compound semiconductor epitaxial wafers, TO packaging metal seats, integrated circuits (TIA, etc.), precious metals, resistors, capacitors, and flexible printed circuit boards.

The company chooses suppliers with stable supply and high quality; suppliers are distributed in Taiwan, Germany, the United States, Japan, South Korea, Singapore and China.

The company has cooperated with domestic and foreign suppliers for many years and has maintained a good cooperative relationship. For important raw materials, we adopt a decentralized procurement method to achieve the stability and autonomy of the supply of goods, and the supply status is good. For the quality of incoming materials and supplier management, quality inspection is carried out in accordance with ISO 9001, ISO 14001 and ISO45001 policies, which meet international standards.

4.2.4 A list of any suppliers and clients accounting for 10 percent or more of the company's total procurement (sales) amount in either of the 2 most recent fiscal years, the amounts bought from (sold to) each, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for increases or decreases in the above figures.

4.2.4.1 Information on Major Suppliers for the Most Recent 2 Years :

Unit: NT\$ thousands

Item	2025				2024			
	Name	Amount	% of annual net purchases	Relationship with the issuer	Name	Amount	% of annual net purchases	Relationship with the issuer
1	KS005	21,881	16	None	SM002	24,779	24	None
2	SM002	21,425	15	None	KS005	17,314	17	None
3	BT003	18,045	13	None				
	Others	78,356	56		Others	59,629	59	
	Net purchases	139,707	100		Net purchases	101,722	100	

Reasons for increase or decrease: Adopting the principle of diversified purchasing.

As of the date of printing of the annual report, there has been no financial information that has been audited or reviewed by certified accountants for 2026.

4.2.4.2 Information on Major Customers for the Most Recent 2 Fiscal Years

Unit: NT\$ thousands

Item	2025				2024			
	Name	Amount	% of annual net sales	Relationship with the issuer	Name	Amount	% of annual net sales	Relationship with the issuer
1	T0436	82,922	12	None	E0113	102,067	18	None
2	E0113	79,260	12	None	AC012.1	66,371	12	None
3	T0124	70,044	10	None				
	Others	451,050	66		Others	405,314	70	
	Net sales	683,276	100		Net sales	573,752	100	

Reasons for increase or decrease: Changes in customer product demand.

As of the date of printing of the annual report, there has been no financial information that has been audited or reviewed by certified accountants for 2026.

4.3 Human Resources:

The number of employees employed for the 2 most recent fiscal years, and during the current fiscal year up to the date of publication of the annual report, their average years of service, average age, and education levels (including the percentage of employees at each level)

Date:2026/3/31

Year		2025	2024	2026/3/31
Number of employees	Operators	140	138	147
	Engineering Staff	139	124	141
	Management Staff	52	55	53
	Total	331	317	341
Average age		43.73	43.41	44.09

Average years of service		11.92	12.93	11.64
Education distribution percentage (%)	Ph.D.	2.42%	2.21%	2.35%
	Master's degree	14.20%	12.30%	14.66%
	College	48.64%	51.73%	47.21%
	Senior high school	25.98%	25.87%	26.98%
	Below senior high school	8.76%	7.89%	8.80%

4.4 Disbursements for environmental protection: any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided. : None

4.5 Labor relations

4.5.1 List any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees' rights and interests.

4.5.1.1 Employee welfare measures and implementation

A. Employee welfare measures and implementation: In accordance with Labor Insurance Act and National Health Insurance Act, the Company handles all insurance matters, provides group insurance for employees, and conducts regular health check-ups for employees. The Company has an Employee Welfare Committee to execute employee welfare matters and provide a variety of welfare measures, including Mid-Autumn Festival gifts, birthday, wedding, maternity cash gifts, and hospitalization, funeral condolence money, and other activity subsidies, etc. In 2025, the Company organized various recreational activities, including table tennis fun competitions, jump rope contests, charity bazaars, and blood donation drives. Additionally, subsidies for club activities and dedicated activity spaces were provided to promote physical and mental well-being and enhance interaction among colleagues.

B. In order to take care of the employees, the Company provides meal subsidies, implements employee's health checks and provides on-site health services. In addition, the Company hires visually impaired masseurs to provide free massage services to employees to help them relieve stress and relax.

C. In March 2025, the Employee Stock Ownership Trust (ESOT) Committee was established to manage employee stock ownership trust operations. For employees participating in the ESOT scheme, the Company provides a 100% matching contribution in addition to each employee's monthly voluntary contribution. This initiative aims to assist colleagues in wealth accumulation and planning for their future retirement lives.

4.5.1.2 Employee continuing education, training and implementation status

Various types of education and training courses, such as new employee training, professional knowledge and skills training, supervisor training were offered in accordance

with the development needs of employees and the company, providing subsidies to employees for participating in the training courses organized by training institutions, and rewarding employees for participating in the continuing education for degrees issued by the school.

Category	Number of sessions	Total person-times	Total hours
Supervisory skills training	4	4	25.5
Health promotion course	1	21	10.5
Professional skills training	64	614	1,409.5
Liberal education on the job training	6	562	800.5
On-the-job Training for new recruits	4	92	611
Total	79	1,293	2,857

4.5.1.3 Retirement system and its implementation status

A. The company's retirement system is handled in accordance with the provisions of the Labor Standards Act and the Labor Pension Act.

a. The company's retirement system is all handled in accordance with the provisions of the Labor Standards Act. For those who have seniority under the old system, pensions under the old system were settled in 2016 through a labor/management agreement, and all the procedures have been completed with the pension dedicated account with the Bank of Taiwan having been settled.

b. In accordance with the Labor Pension Act, the company formulated the retirement guidelines with the defined contribution scheme in July 1, 2005, which is applicable to employees of Taiwan nationality. For employees who select to adopt the labor pension system stipulated in the Labor Pension Act, the company will contribute 6% of the monthly salary as the labor pension to the employee's personal account with the Bureau of Labor Insurance on a monthly basis.

B. Zhuhai FTZ. ProRay Co., Ltd., allocates the pension insurance funds in accordance with a certain percentage of the total salary of local employees every month in accordance with the pension insurance system stipulated by the government of the People's Republic of China.

4.5.1.4 Labor-management agreement situation

The company's labor and management get along well, and the communication channels are smooth. The opinions of the labor can be valued by the management and quickly resolved. Therefore, the relationship between the labor and management is harmonious, and there are no major labor disputes.

4.5.1.5 Protection measures for the workplace and personal safety of employees:

A. Occupational safety and health management

a. Established the Occupational Safety and Health Management Unit in accordance with the law, staffed with occupational safety and health management personnel.

b. Establish an Occupational Safety and Health Management system in accordance with the law.

B. Access control security

- a. Installed with access control card swiping system.
 - b. Installed with image monitoring system.
 - c. Security guards dispatched by the security company to maintain the safety of the factory 24 hours a day.
- C. Maintenance and inspection of equipment
- a. Carry out fire equipment maintenance and building public safety inspections every year in accordance with fire protection and building laws and regulations.
 - b. Factory staff conduct daily patrol inspections to ensure equipment safety.
 - c. Carry out regular inspections of relevant equipment in accordance with occupational safety laws.
- D. Disaster prevention measures and response
- a. The emergency response management procedures were formulated for factory-wise emergency response grouping, and to conduct fire protection and emergency response drills every six months.
 - b. The hazardous event management procedures were formulated to implement handling as well as investigation and analysis of occupational disasters.
 - c. The hazard identification and risk assessment management procedures were formulated to conduct annual assessments for operational safety.
 - d. The emergency response equipment is in place to ensure that there would be sufficient emergency response equipment in case of emergency.
 - e. The safety and health protective equipment is in place in accordance with the law to ensure that personnel can be fully protected during operations.
- E. Health management
- a. The modern nursing rooms, medical rooms and full-time nursing staff are in place to provide health care services, health advocacy and consultation, as well as emergency medical treatment.
 - b. The special occupational medical doctor regular visits the factory to provide health services with the law.
 - c. Provide physical exams for new recruits, regular health checks for current employees, and health checks for special operations.
 - d. Set up first aid personnel in accordance with the law to provide first aid treatment for personnel for each shift and in each region.
 - e. We organize health lectures, health promotion activities, monthly health information advocacy, and provide correct health education and follow-up care as well as tracking in accordance with employee physical condition.
 - f. Employee health and care: Maternal risk assessment, abnormal workload assessment and psychological counseling for employees to take care of the physical and mental health of each employee.
- F. Control of environmental hazard factors in workplaces
- a. Understand the actual working environment of workers in the workplace and evaluate workers' exposure to the working environment, and adopt planning, sampling, monitoring and analysis. In order to protect workers from harmful substances in the workplace and provide them with a healthy and comfortable working environment, we conduct workplace environment monitoring twice a year to gradually understand the actual exposure status of workers.
- G. Insurance and medical condolence money:
- a. Take out labor insurance (including occupational accident insurance) for employees, health insurance, and free group insurance for employees, life insurance, first diagnosis cancer insurance, accident insurance, accident medical insurance,

hospitalization medical insurance, and cancer medical insurance.

- b. For group insurance, we also provide additional insurance for employees' family members. Different insurance contents are provided in accordance with the target to enjoy preferential premium rates, including life insurance, first diagnosis cancer insurance, accident insurance, accidental medical insurance, hospitalization medical insurance, and cancer medical insurance.

H. Mental health:

- a. Communication and complaint channels: We hold employee forums from time to time, and convene regular labor-management meetings. Employees may express their opinions through e-mail, general letters, telephone calls, etc.
- b. Advocacy on the prevention of unlawful infringements in the performance of duties: We formulated a prevention plan for unlawful infringements in the performance of duties as well as complaint handling channels, and disclose them publicly.

4.5.1.6 Employee Code of Conduct or Ethics:

In order to enable employees to understand and follow the code of conduct, rights, obligations and workplace ethics of employees, the company has formulated employee handbooks and rules. In addition to internal disclosure of relevant rules, employee handbooks will be provided when new employees report for duty. We also organize education and training for new employees to help employees understand the norms.

The main contents of the guidelines and codes are as follows:

- A. Formulated work rules: stipulating the rights and obligations of both employers and employees to promote employees to work together with concerted efforts, improve the company's organization and management, and abide by government regulations.
- B. The recruit of employees is based on the needs of the company's business, combined with personal expertise, knowledge, and skills, so that employees can be placed in the right position as they are talented for, and to develop their potential and contribute their enthusiasm.
- C. Performance appraisal guidelines: The company implements performance appraisal operations based on employee performance as the basis for duty assignments, rank promotions, salary adjustments, and training and development.
- D. Attendance of employees and requests for leaves: In order to establish good discipline and improve work efficiency, employees shall abide by the company's attendance, leave, and vacation rules.
- E. Clear reward and punishment guidelines: In order to allow employees to follow the reward and punishment rules and achieve the effect of motivation or vigilance, the company has formulated reward and punishment guidelines to regulate the ethical and moral conduct of employees.
- F. Sexual harassment prevention and handling measures: In order to maintain gender equality in work and strictly prohibit sexual harassment in the workplace, the company not only clearly stipulates the norms in the work rules, but also announces relevant laws and regulations as well as the complaint channels on the company's internal website so as to regulate employee conduct in the workplace.
- G. Employees shall abide by the computer use rules, which are clearly stipulated in the employee handbook, strictly prohibiting the use of unauthorized reproduced software and illegal software, and requiring employees to pay attention to and check the legality of software on computer hard disks used on a constant basis.
- H. Confidential document control and business secret agreement: In order to ensure the company's business interests and maintain the company's information security, employees shall have the obligation to strictly keep confidential the company's business

secrets, and sign a personnel work contract when new recruits report for duties so as to ensure that they understand the related company rules.

- I. The company has formulated work rules and codes of conduct for employees regarding severance and resignation, retirement, occupational accident compensation and condolence money, as well as welfare measures.
- J. Employees shall take good care of company supplies and not arbitrarily damage or waste them. There are also instructions for the use of public environments. The company regularly advocates and formulates management rules to remind employees to jointly maintain the public environment and use order.
- K. Clearly formulated the ethical corporate management policy and other norms to properly implement the ethical corporate management policy, and the company's employees shall abide by the code of conduct when performing their duties. Unethical conduct shall be prohibited.

4.5.2 List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided. :

4.5.2.1 Since the establishment of the company, the relationship between labor and management has been harmonious, and no loss has been incurred due to labor disputes. It is estimated that the possibility of losses due to labor disputes in the future is extremely low.

4.5.2.2 Current and future possible losses

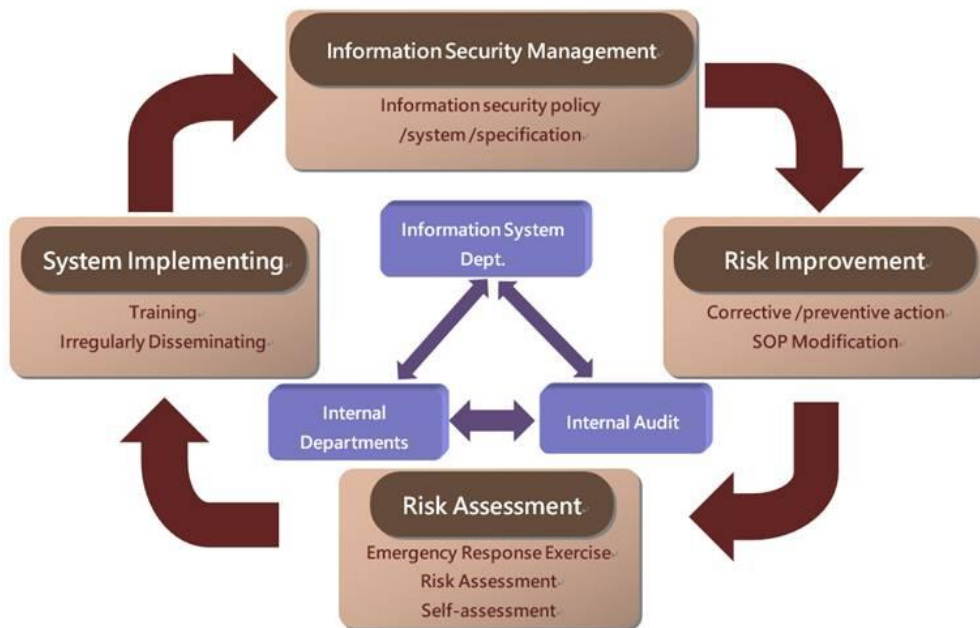
The company attaches great importance to employee opinions, and provides a variety of channels (e.g., employee suggestion boxes, opinion survey forms, employee forums, and labor-management meetings) to promote labor and management relations and in-depth understanding of employees' satisfaction level with management and welfare systems, so as to maintain good labor-management relations. The company's labor-management relationship is good, and labor and management have reached a consensus, and therefore there are no labor disputes and related losses.

4.5.2.3 Response measures: N/A.

4.6 Cyber security management :

4.6.1 Describe the cyber security risk management framework, cyber security policies, concrete management programs, and investments in resources for cyber security management.

4.6.1.1 Framework of Information Security Risk Management



The Information System Department is the dedicated unit responsible for information security. The head of the department serves as the Information Security Officer, with two designated personnel specialized in cybersecurity to execute various information security tasks; monthly meetings are held to discuss information-related issues. The department is responsible for formulating the company's information security policies, planning and executing cybersecurity operations, and promoting as well as implementing these policies.

In 2025, the company disclosed a total of 48 information security updates. These advocacy materials were consolidated on the internal website for employees' reference at any time. Furthermore, the company provides timely guidance to help users distinguish between authentic and fraudulent emails, emphasizing the importance of cybersecurity to prevent hackers from implanting computer viruses, destructive software, or ransomware into the corporate network to steal confidential data or disrupt company operations.

The internal auditors regularly audit the implementation status of information security and report them to the Board of Directors. Once any deficiencies are found, they immediately request the inspected unit to propose improvement plans and specific actions, track the improvement results, so as to reduce internal and external information security risks. The internal audit supervisor of the company submitted the audit report to each independent director on 2025/11/28, and submitted the audit results to the Board of Directors on 2026/3/11.

In addition, as information security insurance involves information security level inspection institutions, claims verification institutions, claim settlement conditions, scope, and related supporting measures, before the assessment is completed, the information security protection mechanism will still be strengthened in accordance with the company's Information Security Policy.

4.6.1.2 Cyber security policy

- A. Ensure the confidentiality of the company's business secrets and important customer information.
- B. Ensure the availability and integrity of information applications and support services as

well as equipment for core operations.

- C. Ensure the effectiveness and continuity of the information security management mechanism.

In order to ensure the sustainable development of the enterprise and fulfill our commitments to customers, the company has formulated the company information security policies, operating norms and guidelines so as to improve information risk management, strengthen information security management mechanisms, implement information security protection, improve information security standards, and enable all related company personnel of each unit and important cooperative partners to follow the norms.

4.6.1.3 Specific management plan and resources invested in cyber security management

- A. Information architecture inspection

Check whether the measures taken in relation to the ongoing operation are appropriate: Check whether there is a single point of failure risk in the structure and maintenance mechanism of the measures taken; conduct risk analysis on the suitability of the continuous operation of the business, and propose the results and suggestions of the information architecture security assessment.

- B. Network activity inspection

Check device access records and account permission settings:

Whether the access records of network equipment, information security equipment and servers, the authorization of account permissions and the monitoring mechanism conform to the internal control operating rules; use the principle of least privilege to check the account permissions and access records of equipment, servers, etc., and identify abnormal records and confirm the warning mechanism.

- C. Detection of network equipment, servers and user terminal equipment

Vulnerability scanning and patching operations

Regularly or timely conduct vulnerability scans of network equipment, servers, and user terminal equipment, and improve and patch the discovered vulnerabilities. Assess the scope of the vulnerability scanning operation, the operation mode, the improvement plan and patching status of the vulnerability, and provide evaluation suggestions for the scanning results. Find out possible vulnerabilities and loopholes in the structure, improve and patch them, and focus on reducing overall information security risks.

Continue participating in the Science Park Information Sharing and Analysis Center (SP-ISAC), share information security intelligence and integrate with international information security technology through research and analysis, and information personnel participate in technical training, personnel training, and seminars held by the unit from time to time and assist in information security drills, so that the company can grasp the latest attack methods and propose countermeasures to achieve early warning, improvement and other protection goals, so as to strengthen internal information security management and protection capacity.

The company joined the Taiwan CERT_CSIRT alliance in 2022 to obtain information security consultation and exchange of information from related enterprises on a constant basis, and integrated this intelligence with our internal firewall for coordinated defense. In 2025, the Information Security Officer and IT personnel completed courses, passed examinations, and obtained certifications in 'The Impact of AI on Information Security and Response Measures,' 'Hacker Attack Techniques and Key Defenses,' and 'Cybersecurity Attack and Defense Techniques, Post-Incident Handling, and Remedial Measures.'

- D. Security settings inspection

Server security policy settings

- a. Set a strong password and keep it in a safe place and require frequent changes.
 - b. Turn off the server insecure protocol.
 - c. USB control.
 - d. The server audit log is kept for future reference.
 - e. Remote desktop connection control.
 - f. Establish a complete firewall.
 - g. The system is updated in real time
- E. Internet fraud protection
- a. Regularly advocate and continuously remind employees to pay attention to messages on Internet fraud.
 - b. Cooperate in information security software or equipment to intercept as much as possible in advance on the company's edge network.
 - c. Continuous education and training: A total of 48 internal communications were published, including 9 awareness articles on the risks of email scams and 39 information security news updates. The objective is to enhance employees' awareness of social engineering scams and mitigate associated risks and losses, thereby achieving the goals of protecting customer data, critical operational information, and services.

4.6.2 List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.: None.

4.7 Important contracts :

Important contracts

Nature of Contract	Parties	Beginning and End Dates of Contract	Major Content	Restrictive clauses
Loan Contract	First Bank	2025/4/28~ 2030/4/28	Medium-term unsecured borrowings	None
Land lease	Hsinchu Science Park Bureau, National Science and Technology Council	2020/8/8~2039/12/31	1. Lease a piece of public land in the park to the company. 2. The rent is paid once a month. During the lease period, the land lease fee can be adjusted at any time in case of relevant laws and regulations.	None

5. Review of Financial Conditions, Operating Results, and Risk Management

5.1 Financial Position

Unit: NT\$ thousand

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	500,858	643,382	(142,524)	(22)
Property, Plant and Equipment	381,194	397,458	(16,264)	(4)
Other assets	168,222	196,944	(28,722)	(15)
Total assets	1,050,274	1,237,784	(187,510)	(15)
Current Liabilities	153,694	137,108	16,586	12
Long-term Liabilities	41,667	87,823	(46,156)	(53)
Other Liabilities	92,678	102,636	(9,958)	(10)
Total Liabilities	288,039	327,567	(39,528)	(12)
Capital	1,114,747	1,114,747	0	0
Capital Surplus	306,312	306,311	1	0
Retained Earnings	(664,120)	(453,344)	(210,776)	46
Other equity	(11,640)	(10,584)	(1,056)	10
Non-controlling interest	16,936	(46,913)	63,849	(136)
Total Equity	762,235	910,217	(147,982)	(16)

1. Analysis of the difference greater than 20% in the last 2 years :

- 1.1 Decrease in current assets: Due to the repayment of long-term borrowings and inventory destocking in 2025.
- 1.2 Decrease in long-term borrowings: Attributable to the repayment of loans in 2025.
- 1.3 Decrease in retained earnings: Resulting from net loss for the current period.
- 1.4 Increase in non-controlling interests: Due to the addition of subsidiaries included in the consolidated financial report and capital increases to subsidiaries.

2. Significant influence and the plan for response: None.

5.2 Financial Performance

Unit: NT\$ thousands

Item \ Year	2025	2024	(+ / -)	%	Change Analysis Description
Operating revenue	683,276	573,752	109,524	19	
Operating costs	(590,942)	(550,137)	(40,805)	7	
Gross profit from operation, net	92,159	23,718	68,441	289	A
Operating expenses	(245,148)	(279,211)	34,063	(12)	
Net operating loss	(152,989)	(255,493)	102,504	(40)	B
Non-operating income and expenses	(7,546)	618	(8,164)	(1,321)	C
Profit (loss) before income tax from continuing operations	(160,535)	(254,875)	94,340	(37)	D
Income tax expenses	0	0	0	0	
Loss for the year	(160,535)	(254,875)	94,340	(37)	D

(1) Analysis of Deviation over 20% :

- A. Increase in net gross profit: Due to revenue growth from silicon photonics (SiPh) foundry services for cloud data centers.
- B. Decrease in operating loss: Attributable to the reduction in management compensation and research and development (R&D) expenses.
- C. Decrease in non-operating income and expenses: Resulting from foreign exchange losses.
- D. Decrease in net loss before and after tax from continuing operations: Due to the combined effects of items A through C listed above.

(2) The expected sales volume and its basis, the possible impact on the company's future finance and business, and the response plan:

The company does not disclose financial forecasts to the public. The expected sales volume is based on market supply and demand forecasts, competitive environment in the industry, product mass production schedules, and company operating plan, and other conditions as the basis for determining the sales targets. The company also continues to invest in research and development resources so as to maintain technological progress and innovation. At the same time, it will continue to improve product quality and manufacturing process stability so as to achieve competitive advantages in quality and cost, thereby meeting customer needs and expanding the market share.

5.3 Cash Flow

5.3.1 The annual report shall describe and analyze any cash flow changes during the most recent fiscal year,

5.3.1.1 Cash flow for the most recent year:

Cash Flow Review and Analysis

Cash Flow Analysis				Unit: NT\$ thousands	
Cash at beginning of year	Annual net cash flow generated from operating activities	Annual net cash flow from investment/ financing activities and impact of exchange rate changes	Cash surplus (deficit) Amount	Remedy for Liquidity Shortfall	
				Investment Plan	Financing Plan
317,418	(31,332)	(86,804)	199,282	-	-

5.3.1.2 Analysis of cash flow changes in this year:

- A. Operating activities: Net cash outflow of NT\$31,332 thousands were due to net loss before tax in the period.
- B. Investment activities: The net cash outflow of NT\$19,753 thousands was mainly for the acquisition of equipment to expand production capacity.
- C. Financing activities: The net cash inflow of NT\$69,307 thousands was mainly from repayment of long-term borrowings.

5.3.1.3 Improvement plan for insufficient liquidity: Not applicable

5.3.2 Cash liquidity analysis for the coming year

				Unit: NT\$ thousands	
Opening cash balance	Estimated annual net cash flow from operating activities	Estimated annual net cash flow from investing and financing activities	Estimated cash surplus (deficit) amount	Measures to cash deficit remediation	
				Investment Plan	Financial Plan
199,282	149,359	(24,835)	323,806	-	-

5.3.2.1 Analysis of Cash Flow Changes

- A. Operating activities: Net cash inflow from operating activities is estimated on the basis of estimated cash generated from sales and depreciation of cashless expenses.
- B. Investment activities: Changes caused by the estimated purchase of production equipment.
- C. Financing activities: Mainly due to the repayment of long-term borrowings.

5.3.2.2 Remedial measures and liquidity analysis of expected cash insufficiency: Not applicable.

5.4 The annual report shall describe the effect upon financial operations of any major capital expenditures during the most recent fiscal year. : The company's capital expenditure in the most recent year was mainly for the replacement of some machinery and equipment and routine maintenance, and there was no major capital expenditure.

5.5 The annual report shall describe the company's investment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving investment profitability, and investment plans for the coming year. :

5.5.1 Investment policy for the most recent year : The company's investment policy is mainly based on long-term strategic investment. For the management and control of invested enterprises, there are

investment cycle internal control operating procedures in order to grasp the financial and business conditions of invested enterprises. In order to strengthen the risk control and supervision of subsidiaries and to achieve the overall strategic goals of the company and its subsidiaries, the company has formulated "Subsidiary Management Practices", and establish a subsidiary operation risk management mechanism.

5.5.2 The main reason and improvement plan for the profit or loss of reinvestment in the most recent year:

Unit: NT\$ thousands

Invested Business	Cost of Investment	Book Value	Investment Profit/Loss Recognized in the current period	Main Cause of Loss	Improvement Plan
Zhuhai FTZ. ProRay Co., Ltd.	US\$12,500	NT\$83,987	(NT\$32,059)	Not reach economic scale	Downsizing production capacity or increasing capacity utilization.
YLTLINK Technology Corporation	NT\$218,330	NT\$50,994	(NT\$5,842)	YLTLINK is still in the stage of business expansion.	Aggressively expand business and develop new customers
Phosertek Corporation	NT\$25,000	NT\$24,059	(NT \$941)	Phosertek is currently in the research and development stage, and major revenue has not yet been generated.	Accelerating the R&D process and market presence. °

5.5.3 Investment plan for the coming year: will be reassessed based on operational needs.

5.6 The section on risks shall analyze and assess the following matters during the most recent fiscal year and as they stood on the date of publication of the annual report :

5.6.1 The effect upon the company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future.

5.6.1.1 Changes in interest rates: The interest expense of the group's bank loans in 2025 was in the amount of NT\$2,679thousand, and the interest rate risk of the Group was mainly derived from floating rate borrowings, based on the amount of borrowings exposed to interest rates as of December 31, 2025, if the market interest rate increased by 0.25% in the future, the pretax net profit would be reduced by approximately NT\$125 thousand. The company has good contacts with financial institutions, and no worries about credit records, continues to maintain close contact with banks, actively strives for preferential interest rate conditions, and cooperates with capital market financing tools to reduce the dependence on bank borrowings, in addition to ensuring long-term capital stability and reducing the risk of interest rate changes.

5.6.1.2 Changes in exchange rate: The exchange loss of the group in 2025 was in the amount of NT\$10,966thousand, accounting for 1.6% of the net operating income. The company's main sales are quoted in US dollars, and the proportion of export sales is high. The purchase part is denominated in foreign currencies. In addition to continuing the previous financial policy, it will use natural hedging to pay for foreign currency payments from foreign sales, and strictly control liabilities, foreign currencies and inventory levels. When the exchange rate fluctuates greatly, we also hold strong currency deposits and weak foreign currency liabilities to avoid the impact of exchange rate changes. When necessary,

we may also select appropriate hedging tools in a timely manner to reduce the negative impact of exchange rate fluctuations on the company's profit and loss.

5.6.1.3 Impact of inflation: The government has effectively controlled the inflation situation in Taiwan. The inflation is still moderate, and the impact on the company's profit and loss is limited. However, the company continues to improve the production process so to increase production efficiency and reduce production costs, so as to maintain the company's competitiveness under the market price comparison situation.

5.6.2 The company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future.

5.6.2.1 The group has always adhered to the principle of focusing on its own business and pragmatism in operating its business. The financial policy is based on the principle of prudence and conservatism, and it does not engage in high-risk and high-leverage investments. In addition, the company has formulated the Regulations Governing the Acquisition and Disposal of Assets, the Operating Procedures of Endorsement / Guarantees, and the Procedure for Lending Funds to Other Parties and or Guarantee as the basis for the company to follow when engaging in related activities.

5.6.2.2 The group's investment and financial management is prudent and conservative. It has not engaged in any high-risk, high-leverage investment. It has always adopted a conservative attitude towards derivatives trading and operates the trading for the purpose of avoiding risks rather than profit. Hedging adjustments are made for changes in foreign currency positions, and forward foreign exchange is selected as a hedging tool, and no other derivatives trading has been carried out. However, the aforementioned operations may still cause losses in the transaction itself due to exchange rate fluctuations. The group has promptly and accurately announced all transaction information in accordance with laws and regulations.

5.6.3 Future R&D Plan and Expected R&D Expenditure

Unit: NT\$ thousand

Planning for 2026 and continuing the R&D plan for 2025 (Brief Description)	R&D Expenditure
LW VCSEL and PD Chip/TO-Can/OSA/OSM Project	25,000
Optical communication Product development	20,000
SW VCSEL and PD Chip/TO-Can/OSA/OSM Project	25,000
COB/AOC Product development	15,000
Consumer product development	33,000
Optics Fiber component new manufacturing process	38,000

5.6.4 Effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response.

The company is an important supplier of key spare parts and components in the optoelectronic and optical communication industry. Its business and financial operations are rather slightly affected by changes in domestic and foreign policies or laws, and there have been no significant changes in domestic and foreign policies or laws in recent years. If domestic import and export policies or laws change, it may still have a certain impact on the company's finances or business. The company will continue to monitor important policy and regulatory changes at home and abroad, and consult experts in a timely manner to control possible risks.

5.6.5 Effect on the company's financial operations of developments in science and technology (including cyber security risks) as well as industrial change, and measures to be taken in response.

In response to changes in industrial development and business environment, the group collects and investigates relevant market information and adjusts the company's business strategy and product structure in a timely manner. By effectively managing accounts receivable, accounts payable and inventory levels, financial risks did not increase; the group will carefully plan the amount and method of fundraising according to demand, in other words, by using long-term funds to meet long-term needs. In addition, in response to the short-term demand for working capital, it will be covered by bank financing.

In addition, about information security risks, please refer to 4.6 Cyber security management of the annual report.

5.6.6 Effect on the company's crisis management of changes in the company's corporate image, and measures to be taken in response: None.

5.6.7 Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken: None.

5.6.8 Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken: None.

5.6.9 Risks associated with any concentration of sales or purchasing operations, and mitigation measures being or to be taken.

Purchase: The company's main raw materials are sourced from suppliers in Taiwan, Germany, the United States, Japan, Korea, Singapore, and China. The company mainly selects suppliers with stable supply and high quality.

Since the company has always maintained a good cooperative relationship with domestic and foreign suppliers for many years, and at the same time adopts the direction of decentralized procurement of important raw materials so as to achieve stability and independence of supply, the supply status is good.

Sales: The company actively expands the application of products to expand new customer sources through the diversification of product applications, and then disperses sales areas in order to reduce the risk of sales concentration.

5.6.10 Effect upon and risk to the company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken: None.

5.6.11 Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken: None.

5.6.12 Litigious and non-litigious matters. List major litigious, non-litigious or administrative disputes that: (1) involve the company and/or any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the company; and (2) have been concluded by means of a final and unappealable judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the company's securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the annual report: None.

5.6.13 Other important risks, and mitigation measures being or to be taken: None.

5.7 Other important matters: None.

6. Special Disclosure

6.1 Summary of Affiliated Companies : Please refer to the Market Observation Post System and click on "Single Company" under "Electronic Document Download" and then "Three Forms and Documents of Related Enterprises" to search

<https://mops.twse.com.tw/mops/#/web/home>

6.2 Organization of the Latest Private Placement Securities as of the Date of Printing of the Annual Report:

Please refer to the Market Observation Post System → Theme Zone → Investment Area → Private Placement Area → Private Placement Information Inquiry

<https://mopsov.twse.com.tw/mops/web/t116sb01>

6.3 Other matters requiring supplementary information:

When the company applied for listing on the OTC, according to the letter "Securities-TPEX-Examination- No. 0990102370" from the TPEX, the implementation of the commitments issued by the company is as follows:

Commitments:

In the " Regulations Governing the Acquisition and Disposal of Assets", add "The company shall not give up the capital increase of TrueLight (BVI) Limited in each future year; TrueLight (BVI) Limited shall not give up the capital increase of ProRay Limited in the future; ProRay Limited shall not give up the capital increase of Zhuhai FTZ ProRay Co., Ltd. in the future years; In the future, if a company needs to give up the capital increase or dispose of the above-mentioned company's equity due to strategic alliance considerations or other approvals by TPEX, it must be approved by a special resolution of the board of directors of TrueLight Corp. " And if the handling method is revised, it should disclosure the material information thru the MOPS and report to TPEX for future reference.

Execution:

This article has been added to the company's " Regulations Governing the Acquisition and Disposal of Assets " and submitted to the Shareholders Meeting on June 30, 2011 for discussion and approval.

6.4 Latest matters with important impact on shareholder rights or security prices indicated in article 36 paragraph 3 subparagraph 2 of the Securities Exchange Act as of the date of printing of Annual Report: None.

TrueLight Corporation

Chairman : Lidon Chen