2026 Private Placement Cash Capital Increase

(I) To replenish working capital, repay bank loans, fund investments, or meet other long-term operational and development funding needs, the Company intends to conduct a private placement of cash to increase its common stock by no more than 10,000,000 shares at an appropriate time, depending on market conditions, with a par value of NT$10 per share. The Company requests authorization from the shareholders' meeting for the Board of Directors to conduct this process once or twice within one year from the date of the shareholders' resolution.

(II) According to Article 43-6 of the Securities and Exchange Act, the following matters should be explained when conducting private placements:

1. Pricing basis of private placement and its reasonableness:

(1) The price of common shares in this private placement will be set 1, 3 or 5 days before the pricing date. Choose one business day to calculate the simple arithmetic average of the closing price of common stocks, deduct free allotment, ex-rights and dividends, and add back the capital reduction reaction The stock price after ex-rights, or the simple arithmetic average of the closing prices of common stocks in the 30 business days before the pricing date minus free allotment and ex-rights and dividend distribution, and add back the stock price after capital reduction and ex-rights. The higher of the two calculated prices is the reference price.

(2)The actual private placement price and the actual pricing date will be determined by the Board of Directors based on the circumstances of future negotiations with specific parties and market conditions, subject to authorization from the Shareholders' Meeting. However, the actual private placement price shall not be lower than 80% of the reference price.

(3)The pricing of the private placement was determined with reference to the company's operating performance, future outlook, and recent share price; and taking into account the restriction on the transfer of the privately

placed securities within three years from the date of delivery, which is reasonable.

(4)In response to market changes and for considerations of the company's sound operation and financial structure security, this private placement of common stock may necessitate an issuance price below par value. If the price per share falls below par value, the expected impact on shareholders' equity will be a loss arising from the difference between the actual issuance price and the par value, which will be offset in accordance with legal procedures. Furthermore, after the benefits of the capital increase become apparent, the company's financial structure will improve, which will be conducive to the company's stable long-term development and will positively contribute to shareholders' equity; therefore, it will not have a negative impact on shareholders' equity.

2. Methods of selection for specific individuals: The targets of this private placement must comply with Article 43-6 of the Securities and Exchange Act Special persons specified in the Financial Supervisory Commission’s Sep 12, 2023 (112) Taiwan Finance Order No. 1120383220 Limited.

(1) If the applicant is an insider or related person of the company:

A.Selection method and purpose: Choosing someone with a certain understanding of the company's operations is beneficial to the company's future operational development.

B. List of potential insiders or related parties among the applicants for private placement of ordinary shares and their relationship to the company:

Possible Applicant	Relationship to the company
ABLECOM TECHNOLOGY INC.	The major shareholder and directors of our company's institutional shareholder

C. If the applicant is a legal entity, the following matters should be disclosed: Name of the top ten shareholders about ABLECOM TECHNOLOGY

INC. and relationship with our company:

No.	Name of shareholders	Shareholding ratio	Relationship with our company
1	Globelight International Technology Inc.	11.99%	None
2	Liao, Chun-Mei	11.72%	None
3	Wei Cheng International Investment Co., Ltd.	11.13%	None
4	Yi Zhan Investment Co., Ltd.	8.94%	Company legal representative
5	Liang, Jian-Fa	7.97%	Company legal representative
6	Liang, Jian-Kuo	6.52%	Liang, Jian-Fa's brother
7	Liu Chiu-Chu	5.59%	Liang, Jian-Fa's sister-in-law
8	Liang, Jian-Hou	4.87%	Liang,Jian-Fa's brother
9	Top Investment Inc.	4.32%	None
10	Chang Jian-Tsun	4.16%	Liang, Jian-Fa's wife
Total		77.21%	

(2) If the applicant is a strategic investor:

A. The selection method and purpose: Select individuals or entities that can help the company improve its technology, develop products, reduce costs, expand its market, or strengthen customer relationships. Leverage their experience, technology, knowledge, or channels to enhance the company's operational performance and/or profitability.

B. Necessity: This is necessary for strengthening the company's financial structure, expanding its operational scale, and ensuring the company's long-term development.

C. Estimated benefits: Private placement cash capital

increase is expected to improve the company's financial structure, enhance operating performance, and strengthen its competitiveness.

3. Necessary reasons for private placement:
   (1) Reason for conducting non-public offering: Considering the quick and easy nature of private placements, which facilitates the introduction of investors, and by authorizing the board of directors to conduct private placements based on the company's actual operational needs, the company's fundraising flexibility and agility will be effectively improved.
   (2) Credit limit of private placement: The issuance shares do not exceed 10,000,000 shares s, which shall be processed in installments once or twice within one year from the date of resolution of the shareholders' regular meeting.
   (3) Purpose of Funds and benefits

<table>
<tr><th>Expected number of processing times</th><th>Use of the funds raised in this private placement</th><th>Estimated benefits</th></tr>
<tr><td>First time</td><td rowspan="2">Expand working capital, repay bank loans, make investments, or other long-term development funds for the company.</td><td rowspan="2">To improve the company's financial structure, enhance operating performance, and strengthen its competitiveness.</td></tr>
<tr><td>Second time</td></tr>
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4. According to the "Precautions for Directions for Public Companies Conducting Private Placements of Securities," if a significant change in management occurs within one year prior to a board resolution to conduct a private placement, or if the introduction of strategic investors through a private placement will result in a significant change in management, the board should request an assessment of the necessity and rationality of conducting the private placement from the securities underwriter. As required, an assessment of

the necessity and rationality of conducting a private placement should be obtained from Taishin Securities Co., Ltd.

(III) The rights and obligations of the ordinary shares in this private placement are the same as the ordinary shares issued by the company, but in accordance with the provisions of Article 43-8 of the Securities and Exchange Act, unless certain circumstances are met, it can only be obtained after three years from the date of delivery or transfer. Freely transferable, and three years after the delivery date of the private equity common shares, a supplementary issuance and listing application shall be made in accordance with relevant laws and regulations trade.

(IV) The main contents of this private placement plan, apart from the private placement pricing ratio, include the actual number of shares issued, the issue price, the issuance conditions, the planned projects and expected benefits, as well as other matters not covered herein, or matters that may be amended in the future due to changes in laws or regulations, instructions from the competent authorities, or other needs required by this case. Within the scope and principles of this proposal, it is proposed to request the shareholders' meeting to authorize the board of directors to adjust, formulate, and handle these matters according to market conditions. Furthermore, it is proposed to request the shareholders' meeting to authorize the chairman to sign all contracts and documents related to the private placement of ordinary shares on behalf of the company, and to handle all matters related to the private placement of ordinary shares for the company.