K LASER TECHNOLOGY INC.
2026 Annual Shareholder's Meeting Minutes

Time and Date: 9:00 a.m., May 25, 2026

Place: GIS HSP Convention Center

Bach, 4F, No.1, Gongye E. 2nd Rd., East Dist.,Hsinchu City 300, Taiwan

Meeting type: Physical shareholders meeting

Total outstanding shares: 188,587,963 shares

Total shares represented by shareholders present in person or by proxy: 144,232,442 shares (among them, 14,272,431 shares voted via electronic transmission)

Percentage of shares held by shareholders present in person or by proxy: 76.48%

Attendance: Wu, Ker Chang / CPA, Deloitte & Touche

Grace Yu / Chen & Lin Attorney-at-Law

Directors present: Alex Kuo, Daniel Kuo, Hua- Sheng Xu (Independent Director)

Chairman: Alex Kuo Recorder: Serena Hung

A. The aggregate shareholding of the shareholders present in person or by proxy constituted a quorum. The Chairman called the meeting to order.

B. Chairman Address (omitted)

C. Report Items

I. To Report the business of 2025 (see attachment).

II. Audit Committee's review report (see attachment).

III. To report 2025 directors' compensation.(see attachment).

IV. To report the implementation of shares buyback

Please refer to the table below

Item	Buyback Purpose	Scheduled Buyback Number of Shares	Buyback Method	Scheduled Buyback Interval Price	Actual Buyback Period	Actual Buyback Number of Shares	Actual Buyback Total Amount	Average Cost of Actual Buyback
The 29 times	Transfer Shares to Employees	5,000,000 Shares	Market Buyback	10.40-28.80	2025/04/16 | 2025/06/10	2,864,000 shares	49,604,994	17.32
The 30 times	Transfer Shares to Employees	5,000,000 Shares	Market Buyback	10.65-24.70	2026/03/13 | 2026/05/08	5,000,000 shares	86,214,772	17.24

V. To report no cash dividends for 2025.

As the Company recorded no profit for the year 2025, the Board of Directors has resolved not to distribute any cash dividends.

D. Ratification Items

I. The 2025 Business Report and Financial Statements were submitted at the meeting for acceptance. (Proposed by the Board of Directors)

Description:

1. The Company's financial statements in 2025 have been approved by the Board of Directors and audited by CPA Wu Ker Chang and CPA Hsu Wen Ya of Deloitte &

Touche. The above mentioned financial statements along with the business report have been submitted to the Audit Committee and being issued an audit report.

2. Please refer to Attachment for the documents mentioned above.

Resolution:

Approved, the voting result of this proposal had reached the standard by the law.

Voting Results:

Share represented at the time of voting: 140,204,197 (14,272,431)

Voting Results*		% of the total represented share present
Votes in favor	129,458,841 (11,724,972)	92.33%
Votes against	199,168 (199,168)	0.14%
Votes invalid	-	-
Votes abstained	10,546,188 (2,348,291)	7.52%

* including votes casted electronically (numbers in brackets)

II. The 2025 Deficit Compensation were submitted at the meeting for acceptance. (Proposed by the Board of Directors)

Description:

Please refer to Attachment for the Company's 2025 Deficit Compensation.

Resolution:

Approved, the voting result of this proposal had reached the standard by the law.

Voting Results:

Share represented at the time of voting: 140,204,197 (14,272,431)

Voting Results*		% of the total represented share present
Votes in favor	129,593,902 (11,860,033)	92.43%
Votes against	241,619 (241,619)	0.17%
Votes invalid	-	-
Votes abstained	10,368,676 (2,170,779)	7.39%

* including votes casted electronically (numbers in brackets)

E. Discussion Items

I. To revise the Corporation Bylaws were submitted at the meeting for approval. (Proposed by the Board of Directors)

Description:

Please refer to Attachment for the comparison table for the Corporation Bylaws Before and After mentioned above.

Resolution:

Approved, the voting result of this proposal had reached the standard by the law.

Voting Results:

Share represented at the time of voting: 140,204,197 (14,272,431)

Voting Results*		% of the total represented share present
Votes in favor	129,601,174 (11,867,305)	92.43%
Votes against	199,794 (199,794)	0.14%
Votes invalid	-	-
Votes abstained	10,403,229 (2,205,332)	7.42%

* including votes casted electronically (numbers in brackets)

II. To issue common shares by private placement were submitted at the meeting for approval. (Proposed by the Board of Directors)

Description:

1. The Company proposes to conduct a private placement of securities in accordance with Article 43-6 of the Securities and Exchange Act.
2. In accordance with Article 43-6 of the Securities and Exchange Act and the relevant regulations issued by the competent authorities, the explanations for related matters are as follows:

(1) Basis and Reasonableness of the Pricing

The pricing of the Company’s price for private placement shall be no lower than the 80% of highest of the two following bases before the Company's price determination date:

A. The simple arithmetic average of the closing price of the common shares on the first, third, or fifth business day immediately prior to the price determination date, adjusted for any distribution of stock dividends, cash dividends, or capital reduction.

B. The simple arithmetic average of the closing price of the common shares for the 30 business days prior to the price determination date, adjusted for any distribution of stock dividends, cash dividends, or capital reduction.

The Board of Directors shall be authorized to determine the actual price determination date and the private placement price (which shall be no lower than the range approved by the Shareholders' Meeting), depending on market conditions and the status of specific persons contacted. The pricing basis is considered reasonable and is not expected to have a significant impact on shareholders' equity.

If the private placement price is lower than the par value due to market fluctuations, such pricing shall be deemed necessary and reasonable, provided it complies with the pricing basis regulated by law and reflects market conditions. If such pricing leads to accumulated losses, the Company will address such losses through capital reduction, retained earnings, or capital reserves in the future, depending on operational and market conditions.

(2) The counterparties for this private placement: The counterparties shall meet the qualifications for specific persons listed in Article 43-6 of the Securities and Exchange Act.

(3) Reason for the funds raised in this private placement:

A. Reason for conducting non-public offering: Considerations include the current capital market conditions, the timeline and feasibility of fundraising, issuance costs, and the stability of equity.

B. Use of Funds and Expected Benefits: The proposed private placement may be issued in up to three installments within one year from the date of the shareholders' meeting resolution. The funds raised will be used to enrich working capital and repay loans to support future business development and mitigate financial risks. The expected benefits of each installment are to enhance competitiveness, improve operational efficiency, and save interest expenses, thereby positively impacting shareholders' equity.

C. No significant change in managerial control is expected during the period from one year prior to the Board's resolution to one year after the delivery date of the privately placed securities.

<table>
<tr><th>Times</th><th>Expected issuance amount</th><th>Use of Funds</th><th>Expected Benefits</th></tr>
<tr><td>1</td><td>10,000,000 shares</td><td rowspan="3">To enrich working capital and repay loans to support future business development and mitigate financial risks.</td><td rowspan="3">To enhance competitiveness, improve operational efficiency, and save interest expenses, thereby positively impacting shareholders' equity.</td></tr>
<tr><td>2</td><td>10,000,000 shares</td></tr>
<tr><td>3</td><td>10,000,000 shares</td></tr>
<tr><td colspan="4">Regarding the projected issuance quotas for the first, second, and third tranches, the Company may, at the time of each actual issuance, combine all or part of the previously unissued quotas and/or subsequent planned shares into a single issuance, provided that the aggregate number of shares issued does not exceed 30,000,000 shares.</td></tr>
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3. The total number of common shares to be privately placed shall not exceed 30,000,000 shares (with a par value of NT$10 per share). Such shares shall be issued in installments within one year from the date of the shareholders' meeting resolution.

4. In principle, the rights and obligations of the new shares issued under this private placement are identical to those of the existing common shares. However, pursuant to the Securities and Exchange Act, the shares from this private placement may not be resold within three years from the delivery date, except to transferees specified under Article 43-8 of the same Act. After the expiration of this three-year period, the Chairman is authorized to apply for public issuance and listing of these shares with the competent authorities in accordance with relevant laws and regulations.

5. With the exception of the pricing percentage, the primary content of this private placement plan—including the actual issuance price, number of shares, terms and conditions, project items, total funds to be raised, expected schedule, and anticipated benefits, as well as all other matters related to the issuance—is

proposed for the Shareholders' Meeting to authorize the Board of Directors to adjust, determine, and implement based on market conditions. Furthermore, the Board is authorized with full power to handle any necessary revisions or changes resulting from instructions by the competent authorities, operational evaluations, or changes in objective environmental factors.

6. The proposal was approved by the 15th meeting of the 3rd Audit Committee and the 15th meeting of the 13th Board of Directors in 2026. All independent directors expressed no dissenting or qualified opinions.
7. Regarding the letter dated April 24, 2026 from the Securities and Futures Investors Protection Center, the Company hereby provides the following supplementary clarification:

   Although the proposed total amount of the private placement accounts for 17% of the Company's paid-in capital, the selection of specific placees for this case will adhere to the principle of maximizing the benefits to the Company's operations while ensuring no material change in management control. Furthermore, the privately placed shares are subject to a lock-up period restricting free transfer within three years of issuance. This will further ensure and strengthen a close, long-term strategic partnership between the Company and the designated placees, which will ultimately bring positive benefits to the Company's future operational growth and shareholder equity. The Company will disclose the relevant details in accordance with applicable laws once the specific placees are finalized.

Resolution:

Approved, the voting result of this proposal had reached the standard by the law.

Voting Results:

Share represented at the time of voting: 140,204,197 (14,272,431)

Voting Results*		% of the total represented share present
Votes in favor	127,865,605 (10,131,736)	91.19%
Votes against	1,884,574 (1,884,574)	1.34%
Votes invalid	-	-
Votes abstained	10,454,018 (2,256,121)	7.45%

* including votes casted electronically (numbers in brackets)

Summary of Proceedings

Shareholder (account number:86824, 87233) asked:

Shareholders expressed major concerns regarding the Company’s stock price performance, the operational performance of Zunyi K Laser, the progress of the Optivision disposal case, as well as the necessity of the proposed private placement and its potential impact on shareholder equity.

Summary of Chairman’s reply:

The Company will continuously review its operational strategies and enhance management performance to improve shareholder equity. Regarding the disputes surrounding the Optivision disposal case, the matter has entered judicial proceedings; the Company will cooperate fully in accordance with the law and highly respect the outcomes of the judicial review.

With respect to the private placement proposal, the Company's current working capital remains sufficient. However, in order to respond to future changes in the business environment and retain capital market flexibility, the Company will prudently evaluate the proposal in compliance with applicable laws and regulations, adhering to the fundamental principle of safeguarding the best interests of the Company and all shareholders.

(The Chairman responded to all of the aforementioned shareholder inquiries, and upon further inquiry, none of the questioning shareholders raised any subsequent objections.)

F. To Elect All Directors:

(Proposed by the Board of Directors)

Election Result:

7 Directors (including 3 independent directors) were elected by the shareholders present.

The tenure of the newly elected directors commences on May 25, 2026 and shall expire on May 24, 2029. The list of the newly elected directors with votes received follows:

Title	姓名	Votes Received
Director	Alex Kuo	224,103,999
Director	Lisa Hsu	220,131,948
Director	Alice Tung	223,583,810
Director	Guangyi Investment Co., Ltd	222,184,327
Independent Director	Zheng-An Wang	3,674,894
Independent Director	Hua-Sheng Xu	3,534,515
Independent Director	Li-Hua Liao	3,466,616

G. Other Proposal:

I. To Release limitation on competitive businesses of newly elected Directors and their representatives were submitted at the meeting for approval.

(Proposed by the Board of Directors)

Description:

1. In accordance with Article 209 of the Company Act, a director who engages in any conduct for themselves or on behalf of another person that falls within the scope of the Company's business shall explain the essential contents of such conduct to the Shareholders' Meeting and obtain its approval.
2. Please refer to Attachment for the documents mentioned above.

Resolution:

Approved, the voting result of this proposal had reached the standard by the law.

Voting Results:

Share represented at the time of voting: 140,204,197 (14,272,431)

Voting Results*		% of the total represented share present
Votes in favor	129,184,537 (11,450,668)	92.14%
Votes against	472,956 (472,956)	0.33%
Votes invalid	-	-
Votes abstained	10,546,704 (2,348,807)	7.52%

* including votes casted electronically (numbers in brackets)

Summary of Proceedings

Shareholder (account number:86824, 28950, 45341) asked:

Shareholders expressed major concerns regarding the Company's long-term operational performance, stock price trends, and the business outcomes of its reinvested subsidiaries, while also raising questions about the potential impact of the proposed private placement on shareholder equity. Concurrently, shareholders suggested that the management team and corporate insiders appropriately increase their shareholdings in the Company to demonstrate concrete confidence in its future development, thereby further aligning the management's interests with those of the shareholders

Summary of Chairman's reply

The Chairman expressed sincere gratitude to the shareholders for their long-term support and valuable suggestions. Regarding the shareholders' concerns over the Company's operational performance, stock price trends, and the business outcomes of its reinvested subsidiaries, the Chairman stated that the Company and the management team will continuously review and enhance operational management, dedicating their full efforts to elevating the Company's competitiveness and improving shareholder equity.

With respect to the management team's shareholdings, the Chairman noted that since the founding of the Company, their personal stake has consistently increased. The Chairman emphasized that they will continue to make further efforts in this regard moving forward to demonstrate unwavering confidence in the Company's long-term development

(The Chairman responded to all of the aforementioned shareholder inquiries, and upon further inquiry, none of the questioning shareholders raised any subsequent objections.)

H. Extraordinary Motions:

Summary of Proceedings

Shareholder (account number: 87233,28950,98502) asked:

Shareholders expressed deep concerns regarding the operational performance and subsequent improvement measures of Zunyi K Laser, the status of regulatory approval (medical device registration certificate) and market development progress of the investee, Insight Medical Solution, in the China market, as well as the objectives, implementation efficacy, and potential impacts on shareholder equity regarding the Company's historical capital market operations, including CB issuances and share buyback programs

Summary of Chairman’s reply:

The Company's primary objective in investing in Zunyi K Laser was to secure a strategic position in the liquor label market. However, due to recent shifts in demand within the China liquor market, its operational performance did not meet expectations. The Company has already implemented relevant improvement and stop-loss measures, and is pursuing legal remedies in accordance with the law regarding related liability issues to safeguard the Company’s interests.

Regarding Insight Medical Solution, it has successfully obtained the relevant regulatory approval (medical device registration certificate) in China and is continuously driving its market layout and product sales within the Chinese market.

As for share buybacks and related capital market operations, the Company consistently evaluates these measures with the primary consideration of protecting shareholder equity and enhancing overall corporate value. The Company will continue to prudently assess the potential impacts on its share capital and shareholder equity, adhering to the principle of financial conservatism moving forward.

(The Chairman responded to all of the aforementioned shareholder inquiries, and upon further inquiry, none of the questioning shareholders raised any subsequent objections.)

F. Meeting close (at 10:11 am on 25/5/2026)

This meeting minutes was recorded a summary of the deliberations and voting results, The meeting audio and video recording still prevail regarding the meeting content, proceedings and shareholder’s statement.

For the convenience of readers, the minutes of the Annual Shareholder’s Meeting have been translated into English from the original Chinese version. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language version shall prevail.

Business Report

To Shareholders

Summary

The consolidated sales revenue of K Laser Group in 2025 was 5.26 billion NT dollars, which was 4.4% lower than in 2024. The annual gross profit margin was 21%. Net loss in 2024 was 103 million NT dollars, representing a loss per share of NT$0.61.

The revenue from our Hologram core business in 2025 rose 1.4% to 4.69 billion NT dollars. However, due to market headwinds, the annual gross profit margin contracted to 21.7%, resulting in an operating loss of NT$12 million. The margin compression was mainly driven by the following factors. 1) Intensified price competition in China's tobacco packaging market: The sector is facing supply saturation and overcapacity, which has placed significant downward pressure on the pricing and profit margins of our holographic materials. 2) Subdued demand in Western markets: Amid heightened global economic uncertainty and an increasing range of supplier alternatives, customers in the West have adopted a more cautious procurement approach, curbing both market pricing and sales momentum.

Technology Development

We remain committed to strategic investments in mastering technology advancement, process optimization, and application innovation to bolster our long-term competitiveness. We believe that products combining visual appeal and sophisticated authentication will consistently resonate with customers. These core attributes are essential to enhancing brand value and differentiating us from our competitors.

Furthermore, we are aligning with the global transition toward de-carbonization and plastic-free mandates. As the industry shifts toward sustainability, we are actively developing eco-friendly materials and sustainable manufacturing techniques. These efforts, combined with our technological advantages, allow us to pioneer new frontiers in innovative applications.

Our Strategy and Global Situation

Following the completion of our Thailand plant expansion and product transfer validation, we are now leveraging more favorable tariff rates for US exports. Given the saturation of the domestic market, we are pivoting our focus toward overseas markets to drive future growth.

In 2026, escalating geopolitical conflicts have significantly impacted the pricing and supply of base film and chemicals. To mitigate the risk, our management team has adopted multi-source procurement measures to ensure supply chain resilience. In this dynamic environment, we will uphold a prudent and stable operational strategy, continuously enhancing efficiency and competitiveness to create long-term steady value for our shareholders and partners.

Finally, we would like to express our gratitude to our shareholders for your unwavering support and to our employees for their dedicated efforts. We will keep the great spirit of teamwork and continue to lead K Laser successfully in the future.

Sincerely,

Alex Kuo	Jacky Chen	Hung Ya Ching
Chairman	General Manager	Accounting Manager

Audit Report of Audit Committee

The Board of Directors prepared the Company's 2025 Business Report, Financial Statements and the Proposal for 2025 Deficit Compensation, among which the Financial Statements were audited by Deloitte & Touche, and the audit report was issued. The above-mentioned Business Report, Financial Statements and Proposal for 2025 Deficit Compensation have been checked by the Audit Committee, and it is found that there is no discrepancy. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

K Laser Technology Inc.

Convenor of Audit Committee:

Liao Li Hua March 10, 2026

“Annex 3”

2025 Compensation of Directors

Unit: NT$ 1000

Title	Name	Remuneration of Director								Proportion of total amount to net profit after tax of individual financial report in 2022 (A+B+C+D)		Part-time employees receive relevant remuneration								Proportion of total amount to net profit after tax of individual financial report in 2021 (A+B+C+D+E+F+G)		Whether have received remuneration from reinvested enterprises or parent companies outside subsidiaries (J)
		Remuneration (A)		Retirement Pension (B)		Remuneration of Director (C)		Business Execution Expense (D)				Salary, Bonus, Special Disbursement/Special Allowance, etc. (E)		Retirement Pension (F)		Employee Remuneration (G)						
		The Company	All companies in financial report	The Company	All companies in financial report	The Company	All companies in financial report	The Company	All companies in financial report	The Company	All companies in financial report	The Company	All companies in financial report	The Company	All companies in financial report	The Company		All companies in financial report		The Company	All companies in financial report	
																Cash Bonus	Share Bonus	Cash Bonus	Share Bonus			
Chairman	Alex Kuo	—	—	—	—	—	—	36	36	36 (0.03%)	36 (0.03%)	3,790	4,753	24	24	—	—	—	—	3,850 (3.72%)	4,813 (4.66%)	—
Director	Daniel Kuo	—	—	—	—	—	—	36	36	36 (0.03%)	369 (0.03%)	—	964	—	—	—	—	—	—	36 (0.03%)	1,000 (0.97%)	—
Director	Lisa Hsu	—	—	—	—	—	—	24	24	24 (0.02%)	24 (0.02%)	—	—	—	—	—	—	—	—	24 (0.02%)	24 (0.02%)	—
Independent Director	Bi-Xin Huang	360	360	—	—	—	—	36	36	36 (0.38%)	36 (0.38%)	—	—	—	—	—	—	—	—	36 (0.38%)	36 (0.38%)	—
Independent Director	Li-Hua Liao	360	360	—	—	—	—	36	36	36 (0.38%)	36 (0.38%)	—	—	—	—	—	—	—	—	36 (0.38%)	36 (0.38%)	—
Independent Director	Zheng-An Wang	360	360	—	—	—	—	36	36	36 (0.38%)	36 (0.38%)	—	—	—	—	—	—	—	—	36 (0.38%)	36 (0.38%)	—
Independent Director	Hua-Sheng Xu	360	360	—	—	—	—	36	36	36 (0.38%)	36 (0.38%)	—	—	—	—	—	—	—	—	36 (0.38%)	36 (0.38%)	—

Description:
(1) The Company’s policy, system, standard and structure for Directors’ compensation is based on his/her duty, risk, input time, along with domestic industry level.
(2) According to the Company’s Bylaws, the Company may pay the Directors as his/her carrying out the Company’s duty. The amount is considered based on the degree of participation, the contribution and domestic/international industry level
(3) The Directors’ compensation is based on the salary policy approved by the Board of Directors and determined by his/her performance. The Company pays salary to the independent directors on monthly bases with fixed compensation. For other directors, the Company shall allocate the compensation under 2% of the pre-tax net income before deducting employees’ and directors’ compensation, and distribute by the degree of participation and contribution to the company.
(4) Due to the net loss for the year 2025, the Company proposes no distribution of Directors’ Compensation.

勤業眾信

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Independent Auditors' Report

The Board of Directors and Shareholders
K Laser Technology Inc.

Opinion

We have audited the accompanying consolidated financial statements of K Laser Technology Inc. and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements (including a summary of material accounting policies).

In our opinion, based on our audits and the report of other auditors (as referred to in other matter paragraph), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024 and its consolidated financial performance and consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

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

Recognition of Sales Revenue

The Group's operating revenue mainly comes from the manufacture of laser holographic films, laser anti-counterfeiting labels, laser papers, precision optical components and optical instruments. In 2025, the revenue derived from sales of optical instruments was significant and the authenticity of sales revenue had a significant impact on the consolidated financial statements. Therefore, the above sales revenue was identified as a key audit matter. Refer to Note 4 of the consolidated financial statements for the accounting policies on revenue recognition.

Our main audit procedures performed in respect of the aforementioned key audit matter were as follows:

1. We obtained an understanding and tested the internal control procedures over the recognition of sales revenue and evaluated the effectiveness of such controls.
2. We selected samples from the transaction details of major sales customers to verify whether they were consistent with external shipping documents, export declarations and original transaction documents.
3. We confirmed the reasonableness of significant post-period sales returns and allowances.

Other Matter
We did not audit the financial statements of some subsidiaries included in the consolidated financial statements of the Group, but such statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these subsidiaries, is based solely on the reports of other auditors. As of December 31, 2025 and 2024, the total assets of the aforementioned subsidiaries amounted to NT$399,497 thousand and NT$287,980 thousand, respectively, which accounted for 4.99% and 3.74% of the consolidated total assets, respectively. For the years ended December 31, 2025 and 2024, the net operating revenue of these subsidiaries amounted to NT$234,244 thousand and NT$292,891 thousand, respectively, which accounted for 4.45% and 5.32% of the consolidated net operating revenue, respectively. The financial statements of some investee companies accounted for using the equity method were audited by other auditors. The amounts within the consolidated financial statements for those investee companies were based solely on the reports of other auditors. As of December 31, 2025 and 2024, investments accounted for using the equity method amounted to NT$168,631 thousand and NT$176,332 thousand, respectively, which accounted for 2.11% and 2.29% of the consolidated total assets, respectively. For the years ended December 31, 2025 and 2024, the share of profit from such equity-method investments amounted to NT$8,634 thousand and NT$11,809 thousand, respectively, which accounted for 4.89% and

(12.16)% of the consolidated net profit (loss) before tax, respectively. Refer to Note 36 of the consolidated financial statements for relevant information on the abovementioned investee companies which we have not audited but were audited by other auditors.

We have also audited the financial statements of K Laser Technology Inc. as of and for the years ended December 31, 2025 and 2024 on which we have issued an unqualified opinion with other matter paragraph.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and IFRS, IAS, IFRIC, and SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of the Group.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the disclosures) and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Group's consolidated financial statements for the year ended December 31, 2024 and are therefore the key audit matters. We describe these matters in our auditors' report unless any law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte & Touche

Wu Ker-Chang, CPA

Hsu Wen-Ya, CPA

Financial Supervisory Commission Approval No: 1000028068

Securities and Futures Bureau Approval No: 0920123784

March 20, 2026

K Laser Technology Inc. and Subsidiaries
Consolidated Balance Sheets
December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	$ 1,013,920	13	$ 1,086,973	14
1110	Financial assets at fair value through profit or loss - current (Notes 4 and 7)	-	-	113	-
1136	Financial assets at amortized cost - current (Notes 4 and 8)	20,792	-	21,052	-
1150	Notes receivable (Notes 4 and 10)	121,155	2	234,921	3
1170	Trade receivables (Notes 4 and 10)	1,190,119	15	1,143,267	15
1200	Other receivables (Note 34)	23,938	-	26,722	-
1220	Current tax assets (Notes 4 and 27)	1,976	-	8,012	-
130X	Inventories (Notes 4 and 11)	1,158,392	14	1,167,527	15
1470	Other current assets (Notes 6, 19 and 35)	465,805	6	424,118	6
11XX	Total current assets	3,996,097	50	4,112,705	53
	Non-current assets				
1510	Financial assets at fair value through other profit or loss - non-current (Notes 4 and 7)	107,740	1	64,203	1
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 9)	32,835	1	17,433	-
1550	Investments accounted for using the equity method (Notes 4 and 13)	356,268	5	393,847	5
1600	Property, plant and equipment (Notes 4 and 14)	2,671,519	33	2,077,244	27
1755	Right-of-use assets (Notes 4 and 15)	315,636	4	351,093	5
1760	Investment properties (Notes 4 and 16)	20,187	-	21,472	-
1821	Other intangible assets (Notes 4 and 18)	28,536	-	32,913	1
1840	Deferred tax assets (Notes 4 and 27)	66,473	1	56,222	1
1975	Net defined benefit assets - non-current (Notes 4 and 23)	48	-	-	-
1990	Other non-current assets (Notes 6, 19 and 35)	411,936	5	570,367	7
15XX	Total non-current assets	4,011,178	50	3,584,794	47
1XXX	Total assets	$ 8,007,275	100	$ 7,697,499	100

Code	Liabilities and Equity	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current liabilities				
2100	Short-term borrowings (Note 20)	$ 942,464	12	$ 371,601	5
2110	Short-term notes and bills payable (Note 20)	199,821	2	149,887	2
2150	Notes payable	301,975	4	300,139	4
2170	Trade payables	651,870	8	691,163	9
2200	Other payables (Note 22)	285,412	4	438,326	6
2220	Other payables to related parties (Note 34)	4,039	-	4,193	-
2230	Current tax liabilities (Notes 4 and 27)	27,872	-	33,862	-
2280	Lease liabilities - current (Notes 4 and 15)	34,205	-	41,154	-
2321	Convertible corporate bonds due within 1 year or 1 operating cycle (Notes 4 and 21)	256,069	3	-	-
2322	Long-term borrowings due within 1 year or 1 operating cycle (Notes 4 and 20)	220,090	3	49,223	1
2399	Other current liabilities	49,522	1	62,768	1
21XX	Total current liabilities	2,973,339	37	2,142,316	28
	Non-current liabilities				
2530	Corporate bonds payable (Note 21)	-	-	280,007	4
2540	Long-term borrowings (Note 20)	935,703	12	934,110	12
2580	Lease liabilities - non-current (Notes 4 and 15)	157,352	2	181,646	3
2570	Deferred tax liabilities (Notes 4 and 27)	32,722	1	25,896	-
2640	Net defined benefit liabilities - non-current (Notes 4 and 23)	-	-	3,955	-
2670	Other non-current liabilities (Notes 4 and 30)	111,120	1	89,102	1
25XX	Total non-current liabilities	1,236,897	16	1,514,716	20
2XXX	Total liabilities	4,210,236	53	3,657,032	48
	Equity (Note 24)				
	Share capital				
3110	Ordinary shares	1,743,139	22	1,729,520	22
3200	Capital surplus	786,103	10	766,326	10
	Retained earnings				
3310	Legal reserve	327,476	4	326,156	4
3320	Special reserve	209,529	3	253,762	4
3350	Unappropriated earnings	209,487	2	407,253	5
	Other equity				
3410	Exchange differences on translation of foreign financial statements	(218,265)	(3)	(190,137)	(3)
3420	Unrealized loss on financial assets at fair value through other comprehensive income	(2,469)	-	(19,392)	-
3490	Unearned employee benefits	(2,252)	-	(9,274)	-
3500	Treasury shares	(49,556)	(1)	-	-
31XX	Total equity attributable to the Company	3,003,192	37	3,264,214	42
36XX	Non-controlling interests (Note 24)	793,847	10	776,253	10
3XXX	Total equity	3,797,039	47	4,040,467	52
	Total liabilities and equity	$ 8,007,275	100	$ 7,697,499	100

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu　　Manager: Kuo Wei-Wu　　Accounting Manager: Hung Ya-Ching

K Laser Technology Inc. and Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars, Except Earnings Per Share

		2025		2024	
Code		**Amount**	**%**	**Amount**	**%**
4000	Operating revenue (Notes 4, 25 and 34)	$ 5,262,759	100	$ 5,502,593	100
5110	Cost of goods sold (Notes 11 and 34)	4,173,508	80	4,266,038	78
5950	Gross profit	1,089,251	20	1,236,555	22
	Operating expenses (Notes 10 and 34)				
6100	Selling and marketing	380,230	7	413,053	7
6200	General and administrative	464,221	9	476,265	9
6300	Research and development	243,239	5	280,528	5
6450	Expected credit loss	29,910	-	32,582	1
6000	Total operating expenses	1,117,600	21	1,202,428	22
6900	Profit (loss) from operations	(28,349)	(1)	34,127	-
	Non-operating income and expenses				
7060	Share of profit or loss of associates accounted for using the equity method (Note 13)	(19,813)	-	(30,910)	(1)
7100	Interest income (Note 34)	19,817	-	29,496	1
7130	Dividend income	-	-	4,286	-
7190	Other income (Note 34)	102,246	2	95,710	2
7225	Gain on disposal of investments (Note 31)	3,694	-	198,705	4
7230	Gain (loss) on foreign exchange	(11,571)	-	43,385	1
7235	Gain (loss) on financial assets (liabilities) at fair value through profit or loss	32	-	(140)	-
7510	Interest expense	(49,702)	(1)	(35,879)	(1)
7590	Miscellaneous expense	(41,055)	(1)	(37,989)	(1)
7610	Disposal of property, plant and equipment	(9,922)	-	(16,377)	-
7670	Impairment loss (Notes 14 and 17)	(36,390)	(1)	(42,724)	(1)
7000	Total non-operating income and expenses	(42,664)	(1)	207,563	4

(continued)

Code		2025 Amount	2025 %	2024 Amount	2024 %
7900	Profit (loss) before tax	($ 71,013)	(2)	$ 241,690	4
7950	Income tax expense (Notes 4 and 27)	(66,601)	(1)	(54,294)	(1)
8200	Profit (loss) for the year	(137,614)	(3)	187,396	3
	Other comprehensive income (loss) (Note 24)				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Gain (loss) on remeasurement of defined benefit plan	(950)	-	8,460	-
8316	Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	16,923	-	(13,571)	-
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(14,505)	-	145,023	3
8370	Share of other comprehensive income (loss) of associates accounted for using the equity method	(10,896)	-	11,711	-
8300	Total other comprehensive income (loss)	(9,428)	-	151,623	3
8500	Total comprehensive income (loss) for the year	($ 147,042)	(3)	$ 339,019	6
	Net profit (loss) attributed to				
8610	Owners of the Company	($ 103,382)	(2)	$ 266,646	5
8620	Non-controlling interests	(34,232)	(1)	(79,250)	(2)
8600		($ 137,614)	(3)	$ 187,396	3
	Total comprehensive income (loss) attributed to				
8710	Owners of the Company	($ 115,537)	(2)	$ 396,788	7
8720	Non-controlling interests	(31,505)	(1)	(57,769)	(1)
8700		($ 147,042)	(3)	$ 339,019	6
	Earnings (loss) per share (Note 28)				
	From continuing operations				
9710	Basic	($ 0.61)		$ 1.59	
9810	Diluted			$ 1.40	

(concluded)

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu Manager: Kuo Wei-Wu Accounting Manager: Hung Ya-Ching

K Laser Technology Inc. and Subsidiaries
Consolidated Statements of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

		Equity Attributable to Shareholders of the Company										
				Retained Earnings			Other Equity					
Code		Ordinary Shares	Capital Surplus	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Unearned Employee Benefits	Treasury Shares	Non-controlling Interests	Total Equity
A1	Balance at January 1, 2024	$ 1,694,613	$ 733,926	$ 290,349	$ 298,529	$ 275,960	($ 328,068)	($ 13,761)	($ 21,855)	$ -	$ 1,159,295	$ 4,088,988
	Appropriation and distribution of 2023 earnings (Note 24)											
B1	Legal reserve	-	-	35,807	-	(35,807)	-	-	-	-	-	-
B3	Reversal of special reserve	-	-	-	(45,157)	45,157	-	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	(143,779)	-	-	-	-	-	(143,779)
D1	Net profit (loss) for the year ended December 31, 2024	-	-	-	-	266,646	-	-	-	-	(79,250)	187,396
D3	Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	8,460	136,307	(14,625)	-	-	21,481	151,623
I1	Conversion of corporate bonds into ordinary shares (Notes 21 and 24)	35,957	19,466	-	-	-	-	-	-	-	-	55,423
M3	Disposal of subsidiaries	-	-	-	407	(9,325)	1,597	8,918	-	-	(328,347)	(326,750)
M5	Difference between consideration received or paid and carrying amount of subsidiaries' net assets during actual acquisition or disposal	-	(631)	-	(17)	(59)	27	76	-	-	5,143	4,539
M7	Changes in percentage of ownership interests in subsidiaries	-	14,248	-	-	-	-	-	-	-	-	14,248
N1	Compensation cost of restricted shares for employees (Note 29)	-	-	-	-	-	-	-	10,848	-	-	10,848
N1	Cancellation of restricted shares for employees (Note 29)	(1,050)	(683)	-	-	-	-	-	1,733	-	-	-
O1	Non-controlling interests	-	-	-	-	-	-	-	-	-	(2,069)	(2,069)
Z1	Balance at December 31, 2024	1,729,520	766,326	326,156	253,762	407,253	(190,137)	(19,392)	(9,274)	-	776,253	4,040,467
	Appropriation and distribution of 2024 earnings (Note 24)											
B1	Legal reserve	-	-	1,320	-	(1,320)	-	-	-	-	-	-
B3	Special reserve	-	-	-	(44,233)	44,233	-	-	-	-	-	-
B5	Cash dividends to shareholders of the Company	-	-	-	-	(136,347)	-	-	-	-	-	(136,347)
D1	Net profit (loss) for the year ended December 31, 2025	-	-	-	-	(103,382)	-	-	-	-	(34,232)	(137,614)
D3	Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	(950)	(28,128)	16,923	-	-	2,727	(9,428)
L1	Repurchase of treasury shares (Note 24)	-	-	-	-	-	-	-	-	(49,556)	-	(49,556)
I1	Conversion of corporate bonds into ordinary shares (Notes 21 and 24)	17,619	8,299	-	-	-	-	-	-	-	-	25,918
M5	Difference between consideration received or paid and carrying amount of subsidiaries' net assets during actual acquisition or disposal	-	963	-	-	-	-	-	-	-	(963)	-
M7	Changes in percentage of ownership interests in subsidiaries	-	13,418	-	-	-	-	-	-	-	17,615	31,033
N1	Compensation cost of restricted shares for employees (Note 29)	-	-	-	-	-	-	-	119	-	-	119
N1	Cancellation of restricted shares for employees (Note 29)	(4,000)	(2,903)	-	-	-	-	-	6,903	-	-	-
O1	Non-controlling interests	-	-	-	-	-	-	-	-	-	32,447	32,447
Z1	Balance at December 31, 2025	$ 1,743,139	$ 786,103	$ 327,476	$ 209,529	$ 209,487	($ 218,265)	($ 2,469)	($ 2,252)	($ 49,556)	$ 793,847	$ 3,797,039

The accompanying notes are an integral part of the consolidated financial statements.
(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu — Manager: Kuo Wei-Wu — Accounting Manager: Hung Ya-Ching

K Laser Technology Inc. and Subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code		2025	2024
	Cash flows from operating activities		
A10000	Profit (loss) before tax	($ 71,013)	$ 241,690
A20010	Adjustments for:		
A20100	Depreciation expense	256,823	221,035
A20200	Amortization expense	4,285	4,704
A20300	Expected credit loss	29,910	32,582
A20400	Net loss (gain) on financial assets at fair value through profit or loss	(32)	140
A20900	Interest expense	49,702	35,879
A21200	Interest income	(19,817)	(29,496)
A21300	Dividend income	-	(4,286)
A21900	Compensation cost of share-based payments	119	10,848
A22300	Share of loss of associates and joint ventures accounted for using the equity method	19,813	30,910
A22500	Loss on disposal and write-down of property, plant and equipment	9,922	16,377
A23100	Gain on disposal of investments	(3,694)	(198,705)
A23700	Impairment loss recognized on non-financial assets	36,390	42,724
A23800	(Reversal of) inventory loss and obsolescence	14,794	(14,432)
A29900	Gain on lease modification	(4,836)	-
A29900	Government grants	(3,347)	-
A30000	Net change in operating assets and liabilities		
A31130	Notes receivable	113,766	(93,918)
A31150	Trade receivables	(77,988)	11,803
A31180	Other receivables	2,832	(3,242)
A31200	Inventories	(5,659)	82,892
A31240	Other current assets	15,155	(149,185)
A31990	Other non-current assets	(161,955)	(6,757)
A32130	Notes payable	1,836	(7,282)
A32150	Trade payables	(39,293)	81,760
A32160	Trade payables to related parties	-	(40)
A32180	Other payables	(157,933)	(59,105)
A32190	Other payables to related parties	(154)	4,193
A32230	Other current liabilities	(13,246)	(44,313)
A32240	Net defined benefit liabilities - non-current	(4,953)	(1,352)

(continued)

Code		2025	2024
A32990	Other non-current liabilities	$ 25,011	$ 89,102
A33000	Cash generated from operations	16,438	294,526
A33100	Interest received	19,817	29,496
A33300	Interest paid	(47,851)	(34,067)
A33500	Income tax paid	(69,980)	(49,850)
AAAA	Net cash generated from (used in) operating activities	(81,576)	240,105
	Cash flows from investing activities		
B00030	Refund from capital reduction of financial assets at fair value through other comprehensive income	1,521	-
B00040	Acquisition of financial assets at amortized cost	(605)	(8,645)
B00100	Acquisition of financial assets at fair value through profit or loss	(41,601)	(445)
B00200	Disposal of financial assets at fair value through profit or loss	-	445
B02300	Net cash inflow from disposal of subsidiaries (Note 31)	-	370,010
B02700	Purchase of property, plant and equipment	(487,605)	(904,346)
B02800	Proceeds from disposal of property, plant and equipment	33,163	58,338
B03700	Increase in refundable deposits	(6,209)	(241)
B04100	Decrease in other receivables	-	865
B04500	Purchase of intangible assets	-	(3,064)
B05350	Acquisition of right-of-use assets	-	(1,632)
B06600	Decrease in other financial assets	7,824	1,687
B07100	Increase in prepayments for equipment	(103,176)	(226,278)
B07600	Dividends received	5,439	8,439
B09900	Other investing activities	732	-
BBBB	Net cash used in investing activities	(590,517)	(704,867)
	Cash flows from financing activities		
C00200	Increase in short-term borrowings	570,863	1,324
C00500	Increase in short-term bills payable	50,000	100,000
C01600	Proceeds from long-term borrowings	731,706	336,599
C01700	Repayments of long-term borrowings	(560,606)	(248,754)
C04500	Issuance of cash dividends	(136,347)	(143,779)
C04800	Exercise of employee share options	-	357

(continued)

Code		2025	2024
C05500	Proceeds from sale of investment in subsidiaries	$ -	$ 4,539
C05800	Change in non-controlling interests	63,376	10,943
C04900	Repurchase of treasury shares	(49,556)	-
C04020	Repayment of the principal portion of lease liabilities	(38,434)	(48,798)
CCCC	Net cash generated from financing activities	631,002	12,431
DDDD	Effects of exchange rate changes on the balance of cash and cash equivalents	(31,962)	35,969
EEEE	Net decrease in cash and cash equivalents in the current period	(73,053)	(416,362)
E00100	Cash and cash equivalents at the beginning of the year	1,086,973	1,503,335
E00200	Cash and cash equivalents at the end of the year	$ 1,013,920	$ 1,086,973

(concluded)

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

(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu Manager: Kuo Wei-Wu Accounting Manager: Hung Ya-Ching

Deloitte.

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Independent Auditors' Report

The Board of Directors and Shareholders

K Laser Technology Inc.

Opinion

We have audited the accompanying financial statements of K Laser Technology Inc. (the "Company"), which comprise the balance sheets as of December 31, 2025 and 2024, the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements (including a summary of material accounting policies).

In our opinion, based on our audits and the report of other auditors (as referred to in other matter paragraph), the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024 and its financial performance and cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

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

Recognition of Sales Revenue

In 2025, the Company's revenue derived from sales of optical instruments was subject to significant fluctuation due to impact from upstream and downstream industry conditions as well as the overall economic environment. The authenticity of sales revenue has a material impact on the consolidated financial statements; therefore, it was identified as a key audit matter.

Our main audit procedures performed in respect of the aforementioned key audit matter were as follows:

1. We obtained an understanding and tested the internal control procedures over the recognition of sales revenue and evaluated the effectiveness of such controls.
2. We selected samples from the transaction details of major sales customers to verify whether they were consistent with external shipping documents, export declarations and original transaction documents.
3. We confirmed the reasonableness of significant post-period sales returns and allowances.

Other Matter

We did not audit the financial statements of certain investee companies included in the accompanying financial statements which were accounted for using the equity method, but such financial statements were audited by other auditors whose reports have been furnished to us. Our opinion, insofar as it relates to the amounts included for such investments, is based solely on the reports of other auditors. As of December 31, 2025 and 2024, the aforementioned equity-method investments amounted to NT$391,772 thousand and NT$353,909 thousand, respectively, which accounted for 7.74% and 6.94% of the total assets, respectively. For the years ended December 31, 2025 and 2024, the share of profit (loss) from equity-method investments amounted to NT$(8,435) thousand and NT$24,437 thousand, respectively, which accounted for 9.44% and 8.13% of the net profit (loss) before tax, respectively. Refer to Note 34 to the financial statements for relevant information on the abovementioned investee companies which we have not audited but were audited by other auditors.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of the Company.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required

to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

Deloitte & Touche

Wu Ker-Chang, CPA	Hsu Wen-Ya, CPA
Financial Supervisory Commission Approval No: 1000028068	Securities and Futures Bureau Approval No: 0920123784

March 20, 2026

K Laser Technology Inc.
Balance Sheets
December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code	Assets	December 31, 2025 Amount	%	December 31, 2024 Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	$ 153,665	3	$ 63,975	1
1110	Financial assets at fair value through profit or loss - current (Notes 4 and 7)	-	-	113	-
1150	Notes receivable (Notes 4 and 9)	3,134	-	5,092	-
1170	Trade receivables (Notes 4 and 9)	160,432	3	170,105	4
1180	Trade receivables from related parties (Notes 4, 9 and 29)	166,942	4	150,555	3
1200	Other receivables (Note 29)	6,588	-	7,596	-
130X	Inventories (Notes 4 and 10)	108,045	2	103,248	2
1470	Other current assets (Notes 6 and 16)	146,631	3	13,511	-
11XX	Total current assets	745,437	15	514,195	10
	Non-current assets				
1510	Financial assets at fair value through other profit or loss - non-current (Notes 4 and 7)	7,030	-	6,885	-
1517	Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8)	32,835	1	17,433	-
1550	Investments accounted for using the equity method (Notes 4 and 11)	4,033,029	80	4,143,466	81
1600	Property, plant and equipment (Notes 4, 12 and 29)	119,589	2	145,933	3
1755	Right-of-use assets (Notes 4 and 13)	53,269	1	59,373	1
1760	Investment properties, net (Notes 4 and 14)	30,446	1	32,148	1
1780	Other intangible assets (Notes 4 and 15)	945	-	1,313	-
1840	Deferred tax assets (Notes 4 and 23)	8,700	-	8,700	-
1975	Net defined benefit assets - non-current (Notes 4 and 20)	48	-	-	-
1990	Other non-current assets (Notes 6 and 16)	28,677	-	172,311	4
15XX	Total non-current assets	4,314,568	85	4,587,562	90
1XXX	Total assets	$ 5,060,005	100	$ 5,101,757	100
Code	**Liabilities and Equity**				
	Current liabilities				
2100	Short-term borrowings (Note 17)	$ 590,000	12	$ 240,000	5
2110	Short-term notes and bills payable (Note 17)	199,821	4	149,887	3
2170	Trade payables	50,414	1	88,887	2
2180	Trade payables to related parties (Note 29)	143,857	3	182,360	3
2200	Other payables (Notes 19 and 29)	61,179	1	81,580	2
2230	Current tax liabilities (Notes 4 and 23)	14,581	-	24,873	-
2280	Lease liabilities - current (Notes 4 and 13)	5,963	-	5,850	-
2322	Long-term borrowings due within 1 year or 1 operating cycle (Note 17)	100,000	2	-	-
2321	Convertible bonds with maturity date of less than 1 year or 1 operating cycle (Notes 4 and 18)	256,069	5	-	-
2399	Other current liabilities	4,100	-	13,352	-
21XX	Total current liabilities	1,425,984	28	786,789	15
	Non-current liabilities				
2530	Corporate bonds payable (Notes 4 and 18)	-	-	280,007	6
2540	Long-term borrowings (Note 17)	580,000	12	710,000	14
2635	Lease liabilities - non-current (Notes 4 and 13)	49,887	1	55,850	1
2640	Net defined benefit liabilities (Notes 4 and 20)	-	-	3,955	-
2670	Other liabilities	942	-	942	-
25XX	Total non-current liabilities	630,829	13	1,050,754	21
2XXX	Total liabilities	2,056,813	41	1,837,543	36
	Equity (Note 21)				
	Share capital				
3110	Ordinary shares	1,743,139	34	1,729,520	34
3200	Capital surplus	786,103	15	766,326	15
	Retained earnings				
3310	Legal reserve	327,476	7	326,156	6
3320	Special reserve	209,529	4	253,762	5
3350	Unappropriated earnings	209,487	4	407,253	8
	Other equity				
3410	Exchange differences on translation of foreign financial statements	(218,265)	(4)	(190,137)	(4)
3420	Unrealized loss on financial assets at fair value through other comprehensive income	(2,469)	-	(19,392)	-
3490	Unearned employee benefits	(2,252)	-	(9,274)	-
3500	Treasury shares	(49,556)	(1)	-	-
3XXX	Total equity	3,003,192	59	3,264,214	64
	Total liabilities and equity	$ 5,060,005	100	$ 5,101,757	100

The accompanying notes are an integral part of the financial statements.
(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu　　Manager: Kuo Wei-Wu　　Accounting Manager: Hung Ya-Ching

K Laser Technology Inc.
Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars, Except Earnings Per Share

		2025		2024	
Code		**Amount**	**%**	**Amount**	**%**
4100	Operating revenue (Notes 4 and 29)	$ 1,482,720	100	$ 1,676,212	100
5110	Cost of goods sold (Notes 10 and 29)	1,211,285	82	1,398,802	83
5900	Gross profit	271,435	18	277,410	17
5910	Unrealized loss on sales transactions	(37,436)	(2)	(26,861)	(2)
5920	Realized gain on sales transactions	26,861	2	34,853	2
5950	Net gross profit	260,860	18	285,402	17
	Operating expenses (Notes 9 and 29)				
6100	Selling and marketing	61,186	4	69,798	4
6200	General and administrative	69,907	5	77,136	5
6300	Research and development	62,152	4	87,221	5
6000	Total operating expenses	193,245	13	234,155	14
6900	Profit from operations	67,615	5	51,247	3
	Non-operating income and expenses				
7060	Share of profit or loss of subsidiaries and associates accounted for using the equity method (Note 12)	(182,804)	(12)	1,963	-
7100	Interest income (Note 29)	3,551	-	7,476	-
7130	Dividend income	-	-	4,286	-
7190	Other income (Note 29)	55,699	4	49,921	3
7210	Gain (loss) on disposal of property, plant and equipment	482	-	13	-
7225	Gain on disposal of investments	(450)	-	198,686	12

(continued)

Code		2025 Amount	2025 %	2024 Amount	2024 %
7230	Gain on foreign exchange	$ 4,268	-	$ 20,250	1
7235	Gain (loss) on financial assets (liabilities) at fair value through profit or loss	32	-	(140)	-
7510	Interest expense	(28,933)	(2)	(24,123)	(1)
7590	Miscellaneous expense	(8,767)	(1)	(9,148)	-
7000	Total non-operating income and expenses	(156,922)	(11)	249,184	15
7900	Profit (loss) before tax	(89,307)	(6)	300,431	18
7950	Income tax expense (Notes 4 and 23)	(14,075)	(1)	(33,785)	(2)
8200	Profit (loss) for the year	(103,382)	(7)	266,646	16
	Other comprehensive income (loss) (Note 21)				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Remeasurement of defined benefit plans	(950)	-	8,460	1
8316	Unrealized gain (loss) on investments in equity instruments at fair value through other comprehensive income	16,923	1	(14,625)	(1)
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences on translation of foreign financial statements	(28,128)	(2)	136,307	8
8300	Total other comprehensive income (loss)	(12,155)	(1)	130,142	8
8500	Total comprehensive income (loss) for the year	($ 115,537)	(8)	$ 396,788	24
	Earnings (loss) per share (Note 24)				
	From continuing operations				
9710	Basic	($ 0.61)		$ 1.59	
9810	Diluted			$ 1.40	

The accompanying notes are an integral part of the financial statements.
(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu Manager: Kuo Wei-Wu Accounting Manager: Hung Ya-Ching

K Laser Technology Inc.
Statements of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code		Ordinary Shares	Capital Surplus	Retained Earnings			Other Equity			Treasury Shares	Total Equity
				Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Gain (Loss) on Financial Assets at Fair Value Through Other Comprehensive Income	Unearned Employee Benefits		
A1	Balance at January 1, 2024	$ 1,694,613	$ 733,926	$ 290,349	$ 298,529	$ 275,960	($ 328,068)	($ 13,761)	($ 21,855)	$ -	$ 2,929,693
	Appropriation and distribution of earnings (Note 21)										
B1	Legal reserve	-	-	35,807	-	(35,807)	-	-	-	-	-
B3	Special reserve	-	-	-	(45,157)	45,157	-	-	-	-	-
B5	Cash dividends distributed by the Company	-	-	-	-	(143,779)	-	-	-	-	(143,779)
D1	Net profit for the year ended December 31, 2024	-	-	-	-	266,646	-	-	-	-	266,646
D3	Other comprehensive income (loss) for the year ended December 31, 2024, net of income tax	-	-	-	-	8,460	136,307	(14,625)	-	-	130,142
I1	Conversion of corporate bonds into ordinary shares (Notes 18 and 21)	35,957	19,466	-	-	-	-	-	-	-	55,423
M3	Disposal of equity-method investments	-	-	-	407	(9,325)	1,597	8,918	-	-	1,597
M5	Difference between consideration received or paid and carrying amount of subsidiaries' net assets during actual acquisition or disposal	-	(631)	-	(17)	(59)	27	76	-	-	(604)
M7	Changes in percentage of ownership interests in subsidiaries	-	14,248	-	-	-	-	-	8,483	-	22,731
N1	Compensation cost of restricted shares for employees (Note 25)	-	-	-	-	-	-	-	2,365	-	2,365
N1	Cancellation of restricted shares for employees	(1,050)	(683)	-	-	-	-	-	1,733	-	-
Z1	Balance at December 31, 2024	1,729,520	766,326	326,156	253,762	407,253	(190,137)	(19,392)	(9,274)	-	3,264,214
	Appropriation and distribution of earnings (Note 21)										
B1	Legal reserve	-	-	1,320	-	(1,320)	-	-	-	-	-
B3	Special reserve	-	-	-	(44,233)	44,233	-	-	-	-	-
B5	Cash dividends distributed by the Company	-	-	-	-	(136,347)	-	-	-	-	(136,347)
D1	Net loss for the year ended December 31, 2025	-	-	-	-	(103,382)	-	-	-	-	(103,382)
D3	Other comprehensive income (loss) for the year ended December 31, 2025, net of income tax	-	-	-	-	(950)	(28,128)	16,923	-	-	(12,155)
L1	Repurchase of treasury shares (Note 21)	-	-	-	-	-	-	-	-	(49,556)	(49,556)
I1	Conversion of corporate bonds into ordinary shares (Notes 18 and 21)	17,619	8,299	-	-	-	-	-	-	-	25,918
M5	Difference between consideration received or paid and carrying amount of subsidiaries' net assets during actual acquisition or disposal	-	963	-	-	-	-	-	-	-	963
M7	Changes in percentage of ownership interests in subsidiaries	-	13,418	-	-	-	-	-	2,490	-	15,908
N1	Compensation cost of restricted shares for employees (Note 25)	-	-	-	-	-	-	-	(2,371)	-	(2,371)
N1	Cancellation of restricted shares for employees (Note 25)	(4,000)	(2,903)	-	-	-	-	-	6,903	-	-
Z1	Balance at December 31, 2025	$ 1,743,139	$ 786,103	$ 327,476	$ 209,529	$ 209,487	($ 218,265)	($ 2,469)	($ 2,252)	($ 49,556)	$ 3,003,192

The accompanying notes are an integral part of the financial statements.
(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu   Manager: Kuo Wei-Wu   Accounting Manager: Hung Ya-Ching

K Laser Technology Inc.
Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code		2025	2024
	Cash flows from operating activities		
A10000	Profit (loss) before tax	($ 89,307)	$ 300,431
A20010	Adjustments for:		
A20100	Depreciation expense	30,596	34,646
A20200	Amortization expense	368	371
A20400	Net loss (gain) on fair value changes of financial assets at fair value through profit or loss	(32)	140
A20900	Interest expense	28,933	24,123
A21200	Interest income	(3,551)	(7,476)
A21300	Dividend income	-	(4,286)
A21900	Compensation cost of share-based payments	(2,371)	2,365
A22400	Share of (profit) loss of subsidiaries and associates accounted for using the equity method	182,804	(1,963)
A22500	Loss (gain) on disposal and write-down of property, plant and equipment	(482)	(13)
A23100	Gain (loss) on disposal of investments	450	(198,686)
A23800	Write-down of inventories	100	530
A23900	Unrealized loss on transactions with associates	37,436	26,861
A24000	Realized gain on transactions with associates	(26,861)	(34,853)
A30000	Net change in operating assets and liabilities		
A31130	Notes receivable	1,958	2,220
A31150	Trade receivables	9,673	(51,734)
A31160	Trade receivables from related parties	(16,387)	(12,591)
A31180	Other receivables	1,008	37,960
A31200	Inventories	(4,897)	1,492
A31240	Other current assets	3,581	24,342
A31990	Other non-current assets	(1,052)	(14,067)
A32150	Trade payables	(38,473)	44,056
A32160	Trade payables to related parties	(38,503)	17,018
A32180	Other payables	(20,278)	14,094
A32230	Other current liabilities	(9,252)	9,098
A32240	Net defined benefit liabilities - non-current	(4,953)	(1,352)

(continued)

Code		2025	2024
A33000	Cash generated from operations	$ 40,508	$ 212,726
A33100	Interest received	3,551	7,476
A33300	Interest paid	(27,023)	(7,415)
A33500	Income tax paid	(24,367)	(18,414)
AAAA	Net cash generated from (used in) operating activities	(7,331)	194,373
	Cash flows from investing activities		
B00030	Proceeds from capital reduction of financial assets at fair value through other comprehensive income	1,521	-
B02200	Net cash outflow on acquisition of subsidiaries	(120,615)	(557,952)
B02300	Net cash inflow on disposal of subsidiaries	-	453,184
B02700	Purchase of property, plant and equipment	(8,013)	(18,593)
B02800	Proceeds from disposal of property, plant and equipment	16,110	13
B03800	Decrease (increase) in refundable deposits	(5,220)	3,472
B06600	Decrease (increase) in other financial assets	14,013	(27,811)
B07600	Dividends received	17,102	140,027
B09900	Other investing activities	3,876	-
BBBB	Net cash used in investing activities	(81,226)	(7,660)
	Cash flows from financing activities		
C00200	Increase (decrease) in short-term borrowings	350,000	(65,000)
C00600	Increase in short-term bills payable	50,000	100,000
C01600	Proceeds from long-term borrowings	410,000	120,000
C01700	Repayments of long-term borrowings	(440,000)	(290,000)
C04200	Repayment of the principal portion of lease liabilities	(5,850)	(5,810)
C04500	Issuance of cash dividends	(136,347)	(143,779)
C04900	Repurchase of treasury shares	(49,556)	-
CCCC	Net cash generated from (used in) financing activities	178,247	(284,589)
EEEE	Net increase (decrease) in cash and cash equivalents in the current period	89,690	(97,876)
E00100	Cash and cash equivalents at the beginning of the year	63,975	161,851
E00200	Cash and cash equivalents at the end of the year	$ 153,665	$ 63,975

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

(With Deloitte & Touche auditors' report dated March 20, 2026)

Chairman: Kuo Wei-Wu Manager: Kuo Wei-Wu Accounting Manager: Hung Ya-Ching

“Annex 6”

K Laser Technology Inc.
2025 Deficit Compensation

Unit: NT$

Item	Amount
Undistributed profits at the beginning of period	**313,819,910**
Net income after tax of 2025	(103,382,810)
Less: Adjusted retained earnings using equity method	-
Plus: Adjusted retained earnings from Remeasurement of Defined Benefit Obligation	-
Undistributed profits after adjustment	**210,437,100**
Less: 10% of legal profit reserves according to law	-
Plus:Special profit reserves according to law	-
Retained Earnings Available for Distribution as of December 31, 2024	**210,437,100**
Distribution Item (Note)	-
Cash Dividends to Common Share Holders	-
Unappropriated Retained Earnings	**210,437,100**

Chairman: Kuo Wei-Wu Manager: Kuo Wei-Wu Accounting Manager: Hung Ya-Ching

K Laser Technology Inc.

Provision Comparison Table Before/After Revision of Corporation Bylaws

Provision After Revision	Original Provision	Revision Description
Article 19: The Company shall have *5* to 9 directors, who shall be selected by the shareholders' meeting from the list of candidates in accordance with Article 192-1 of the Company Law, with a term of three years, and shall be eligible for re-election. The total shares of registered shares of the Company held by all directors are determined in accordance with the standards stipulated in the Rules for the Implementation of Share Percentage and Auditing of Directors and Supervisors of Public Companies promulgated by the Financial Regulatory Commission of the Executive Yuan. Among the number of directors mentioned in the preceding paragraph, the number of independent directors shall be at least three, and shall not be less than *1/3* of the number of directors, and their qualifications shall be prescribed by the competent authority.	Article 19: The Company shall have 7 to 9 directors, who shall be selected by the shareholders' meeting from the list of candidates in accordance with Article 192-1 of the Company Law, with a term of three years, and shall be eligible for re-election. The total shares of registered shares of the Company held by all directors are determined in accordance with the standards stipulated in the Rules for the Implementation of Share Percentage and Auditing of Directors and Supervisors of Public Companies promulgated by the Financial Regulatory Commission of the Executive Yuan. Among the number of directors mentioned in the preceding paragraph, the number of independent directors shall be at least three, and shall not be less than 1/5 of the number of directors, and their qualifications shall be prescribed by the competent authority.	In response to the Company's operational needs
Article 21: *The Company shall have a chairman of the board, who shall be elected from among the directors by a majority of the directors present at a meeting attended by over two-thirds of all directors. A vice chairman may be elected from among the directors in the same manner as business needs require*. The chairman shall preside over the meetings of the Board of Directors and represent the Company externally. In the event the chairman is unable to exercise their powers and duties, *the vice chairman shall act on their behalf. If the vice chairman is also unable to exercise their powers and duties, the Board of Directors shall appoint one of the directors to act as the representative.* *The powers and duties of the vice chairman, in addition to those prescribed by laws and regulations or these Articles of Incorporation, may be exercised in accordance with resolutions of the Board of Directors or through delegation by the chairman.*	Article 21: The directors of the Company shall elect one person from among themselves as the chairman. The chairman is the chairman of the board meeting and represents the company externally. If the chairman is unable to exercise his functions and powers for some reason, the chairman shall appoint one director to act for him. If the chairman does not appoint an agent, the directors shall push one another to act for him.	
Chapter 7 By-law (Ignored) The 25th revision on May 31, 2019. The 26th revision on May 28, 2020. The 27th revision on July 2, 2021. The 28th revision on May 27, 2022. The 29th revision on May 28, 2025. *The 30th revision on May 25, 2026.*	Chapter 7 By-law (Ignored) The 25th revision on May 31, 2019. The 26th revision on May 28, 2020. The 27th revision on July 2, 2021. The 28th revision on May 27, 2022. The 29th revision on May 28, 2025.	Add revision date

“Annex 8”

Directors (including Independent Directors) Nominees

Candidate category	Name	Education	Experience	Current position	Holding Shares
Director	Alex Kuo (Male)	* Bachelor, Science in Electron Physics, NCTU * Ph.D. in EE, SUNY Stony Brook, NY	* Assistant Professor, New York Institute of Technology * Chairman K Laser Group * Chairman, Insight Medical Solutions * Chairman, Aether Precision Technology Inc.	* Chairman K Laser Group * Chairman, Insight Medical Solutions	14,609,756
Director	Lisa Hsu (Female)	* Computer Science, BS , New York Institute of Technology * Master in Economics, State University of New York	* Supervisor, Everest Display Inc. * Director, Insight Medical Solutions * Director, Special Assistant for Chairman, Deputy Spokesman, K Laser	* Director, K Laser Technology Inc.	1,099,194
Director	Alice Tung (Female)	* EMBA, National Sun Yat-sen University	* Chairman, Cheng Kang Broadcasting Co., Ltd. * Chairman, Ching Chuen Broadcasting Co., Ltd. * Chairman, Sia Logistics Co., Ltd.	* Chairman, Cheng Kang Broadcasting Co., Ltd. * Chairman, Ching Chuen Broadcasting Co., Ltd. * Chairman, Sia Logistics Co., Ltd.	-
Director	Guangyi Investment Co., Ltd	-	-	-	108,504
Director	Kun-Lung Wang (Male)	* Tien Jen Senior Industrial and Commercial Vocational High School	* Chairman, TF Caster Co., Ltd. * Chairman, Three Finish Enterprise Co., Ltd.	* Chairman, TF Caster Co., Ltd. * Chairman, Three Finish Enterprise Co., Ltd.	6,429,177
Independent Director	Zheng-An Wang (Male)	* Bachelor, Science in Electron Physics, NCTU *MS, Computer Science, New York Institute of Technology	* Independent Director, K Laser * Legal person director representative, Changmao Technology Co., Ltd. *Finance and Administrative supervisor, Changmao Technology Co., Ltd.	* Independent Director, K Laser * Legal person director representative, Changmao Technology Co., Ltd. *Finance and Administrative supervisor, Changmao Technology Co., Ltd.	-
Independent Director	Hua-Sheng Xu (Male)	*Bachelor, Science in Electron Physics, NCTU *Master, Engineering Science, University of Adelaide, Australia	* Independent Director, K Laser * Deputy General Manager, Episil Technologies Inc. * Senior manager, PMC Sierra	* Independent Director, K Laser	-
Independent Director	Li-Hua Liao (Female)	*Bachelor, Science in Electron Physics, NCTU	* Independent Director, K Laser * Associate researcher, NCSIST * Director, Hemao Technology Co., Ltd. * Director , Zicheng Investment Co., Ltd.	* Independent Director, K Laser	-

The qualifications of nominees for the above directors (including independent directors) has been reviewed and approved by the Board of Directors of the Company on April 9, 2026.

K Laser Technology Inc.

Competitive businesses of Directors Nominees

<table>
<tr><th>Candidate category</th><th>Name</th><th colspan="2">Company and Position</th></tr>
<tr><td rowspan="12">Director</td><td rowspan="12">Alex Kuo</td><td>K Laser China Group Co., Ltd. / Director</td><td>K Laser Technology Vietnam Co., Ltd. / Director</td></tr>
<tr><td>K Laser China Group Holding Co., Limited. / Director</td><td>K Laser Technology (HK) Co., Ltd. / Director</td></tr>
<tr><td>Hunan Hexin Packing Material Co., Ltd. / Director</td><td>Treasure Access Limited. / Director</td></tr>
<tr><td>Holomagic Co., Ltd. / Director</td><td>HuNan HeRui Laser Technology Co., Ltd. / Director and Vice Chairman</td></tr>
<tr><td>Jiangyin K Laser Technology Co., Ltd. / Director</td><td>Union Bloom Limited. / Director</td></tr>
<tr><td>Top Band Investment Ltd. / Director</td><td>K Laser Technology (USA) Co., Ltd. /Chairman</td></tr>
<tr><td>K Laser International Co., Ltd. / Director</td><td>K Laser Technology Japan Co., Ltd. / Director</td></tr>
<tr><td>Amagic Technologies U.S.A (Dubai) /Chairman</td><td>Amagic Holographics India Private Limited. / Director</td></tr>
<tr><td>K Laser Technology (Korea) Co., Ltd. / Director</td><td>K Laser Technology (Thailand) Co., Ltd. /Chairman</td></tr>
<tr><td>Nanchang K Laser Technology Co., Ltd. / Director</td><td>Guang Feng Internation Limited. / Director</td></tr>
<tr><td>Jiangsu Sunderray Packing Material Co.,Ltd. / Director</td><td>Insight Medical Solutions Inc. / Chairman & GM</td></tr>
<tr><td>Insight Medical Solutions (Wuxi) Co., Ltd. / Director</td><td>Ximen Insight Medical Solutions Co., Ltd. / Director</td></tr>
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