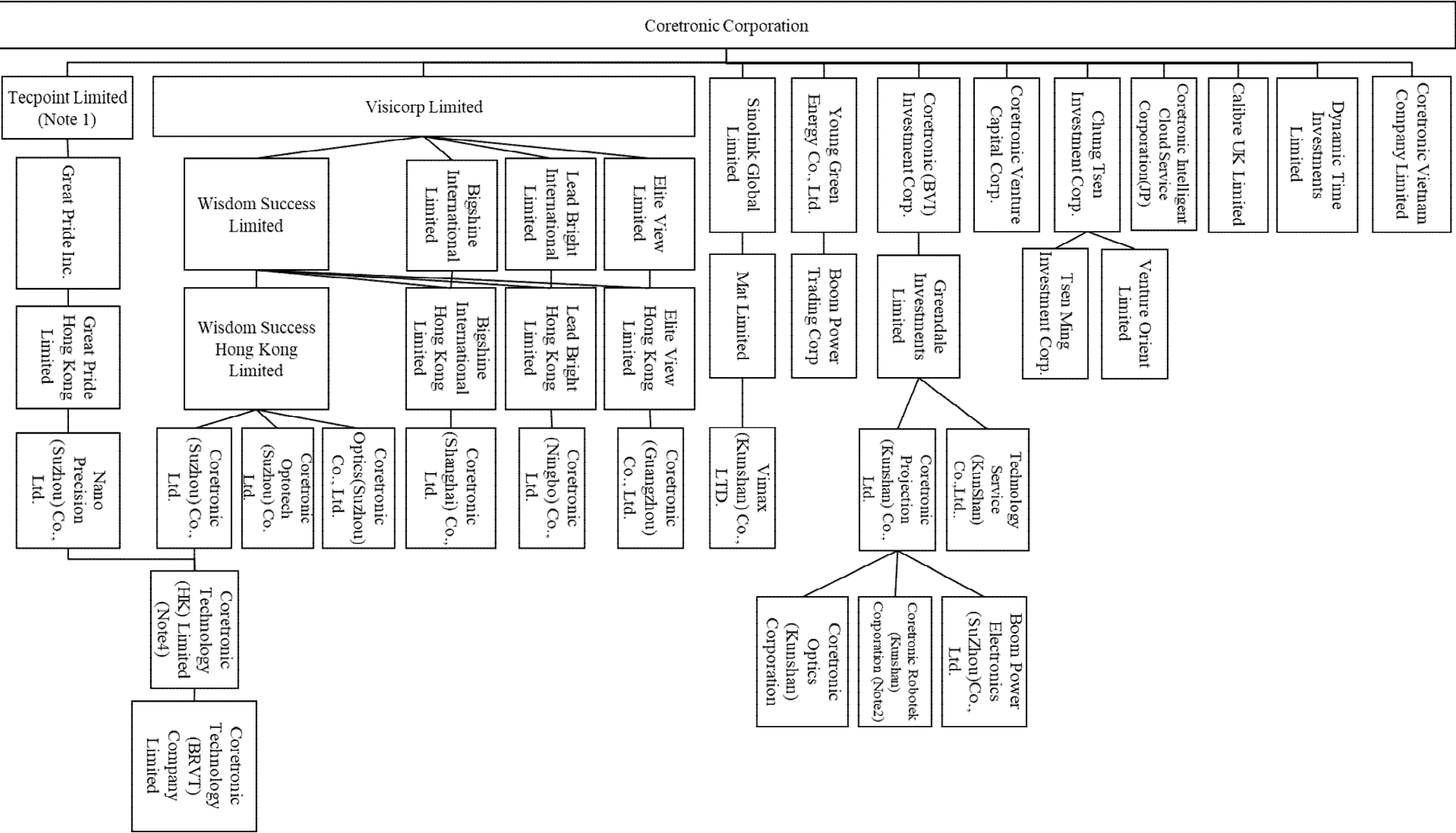


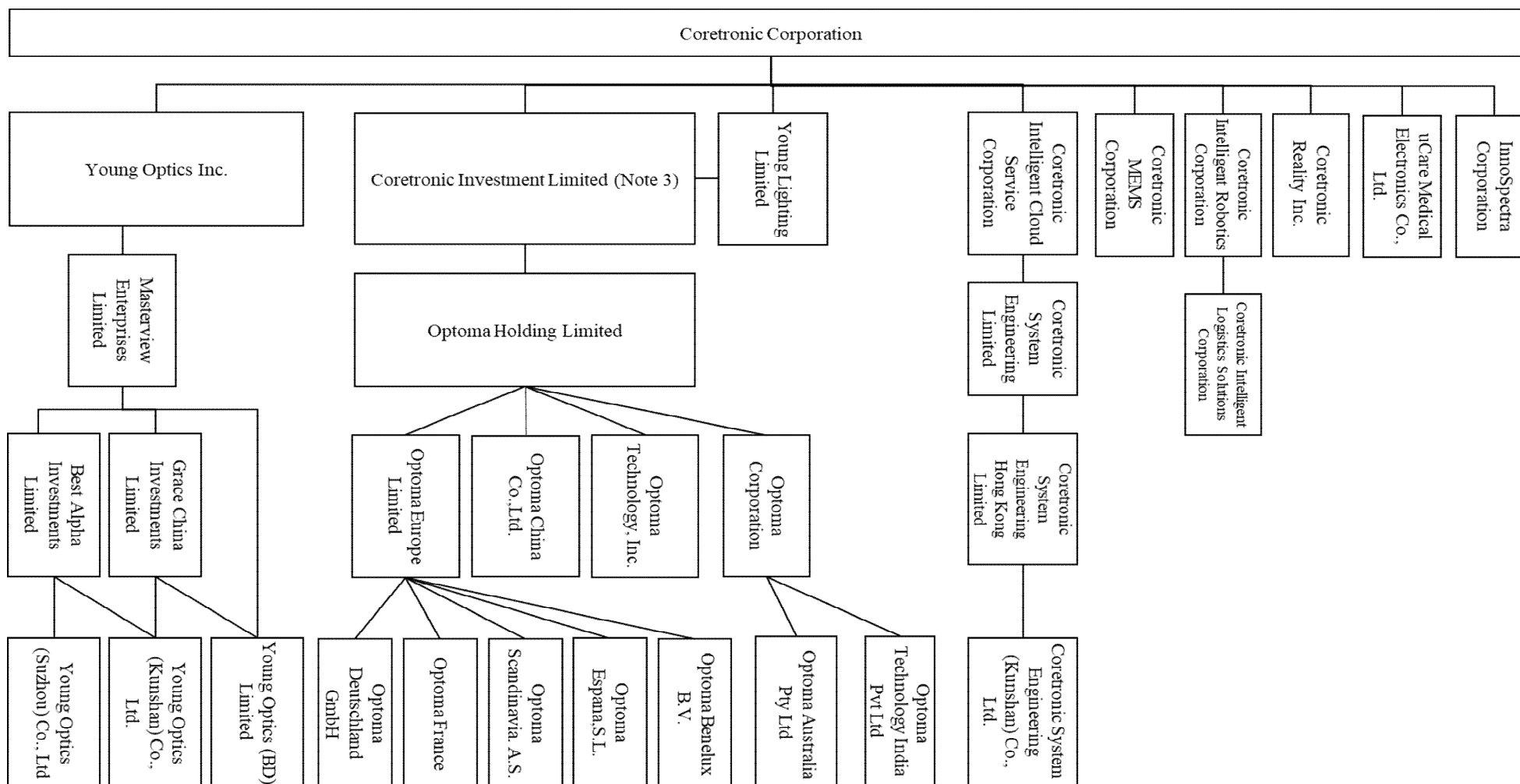
1. Consolidated business report

(I) Information of affiliated companies

December 31, 2025

A. Organizational chart of affiliated companies





Note 1 : Tecpoint Limited is held 78.06% by Coretronic Corporation, held 9.83% by Venture Orient Limited and held 12.11% by Visicorp Limited. Total ownership is 100%.

Note 2 : Coretronic Robotek (Kunshan) Corporation is held 70% by Coretronic(Suzhou) Co., Ltd. and held 30% by Coretronic Projection (Kunshan) Co., Ltd.. Total ownership is 100%.

Note 3 : Coretronic Investment Limited is held 38.64% by Coretronic Corporation and held 61.36% by Young Lighting Limited. Total ownership is 100%.

Note 4 : Coretronic Technology (HK) Limited is held 69.7% by Coretronic (Suzhou) Co., Ltd. and held 30.3% by Nano Precision (Suzhou) Co., Ltd.. Total ownership is 100%.

Note 5 : Consolidated shareholding in consolidated entities was entirely 100% except for Young Optics Inc. 32.63%, Young Green Energy Co., Ltd. 99.91%, uCare Medical Electronics 60.69%, InnoSpectra Corporation 80%.

B. Profile of affiliated enterprises

December 31, 2024

Company name	Date of establishment	Address	Paid-up capital	Main business activities or products
Tecpoint Limited	January 8, 2004	OMC CChambers, Wickhams Cay 1, Road Town, Tortola, British Virgin Island	US\$ 42,988,000	Holding company
Great Pride Inc.	October 28, 2003	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 11,800,000	Holding company
Great Pride Hong Kong Limited	December 15, 2008	Room 2702-03, C.C. Wu Building, 302-8 Hennessy Road, Wanchai, Hong Kong	US\$ 11,800	Holding company
Nano Precision (Suzhou) Co., Ltd. (Note 6)	March 1, 2004	No. 69, Qunxingsan Road, Suzhou Industrial Park, Suzhou	US\$ 3,300,000	Manufacturing and sale of acrylic sheets and light guides
Visicorp Limited	January 18, 2002	OMC Chambers, Wickhams Cay 1, Road Town, Tortola, British Virgin Islands	US\$ 40,781	Holding company
Bigshine International Limited	September 22, 2004	Vistra Corporate Service Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 3,000	Holding company
Bigshine International Hong Kong Limited	December 15, 2008	Room 2702-03, C.C. Wu Building, 302-8 Hennessy Road, Wanchai, Hong Kong	US\$ 8,000	Holding company
Coretronic (Shanghai) Co., Ltd.	May 30, 2005	Building E, No. 68, Rongjiang Road, Songjiang Export Processing Area	US\$ 8,000,000	Research, development and manufacturing of backlight modules and related parts; sale of self-produced products and offering of related after-sale and maintenance service
Wisdom Success Limited	January 2, 2002	P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	US\$ 43,300	Holding company
Wisdom Success Hong Kong Limited	December 15, 2008	Room 2702-03, C.C. Wu Building, 302-8 Hennessy Road, Wanchai, Hong Kong	US\$ 18,000	Holding company
Coretronic (Suzhou) Co., Ltd.	September 2, 2002	No. 69, Qunxing 3rd road, Loufeng, Suzhou Industrial Park, Suzhou	US\$ 2,000,000	Research, development and manufacturing of backlight modules and related parts; sale of self-produced products and offering of related after-sale and maintenance service
Coretronic Technology (HK) Limited (Note 3)	August 9, 2021	Room 2702-03 CC Wu Building, 302-8 Hennessy Road, Wanchai, Hong Kong	US\$ 198,000,000	Holding company
Coretronic Technology (BRVT) Company Limited (Note 2)	December 10, 2021	Lot F8, Road D2, Phu My 3 Specialized Industrial Park, Tan Phuoc Ward, Ho Chi Minh City, Viet Nam	US\$ 138,000,000	Manufacture, R&D and sales of backlight and LCD modules for LCD screens, LCD TVs and new flat-panel displays sector in Vietnam

Company name	Date of establishment	Address	Paid-up capital	Main business activities or products
Coretronic Optotech (Suzhou) Co., Ltd.	June 19, 2015	No. 688, Pangjin Road, Wujiang Economic and Technological Development Zone, Suzhou	US\$ 12,000,000	Research, development, production and processing of backlight modules, LCD modules, new flat panel displays and optical components; sale of self-produced products and offering of related after-sale and maintenance service
Coretronic Optics(Suzhou) Co.,Ltd.	November 23, 2017	No. 688, Pangjin Road, Wujiang Economic and Technological Development Zone, Suzhou	US\$ 10,000,000	Research, development and manufacturing of backlight modules and related parts; sale of self-produced products and offering of related after-sale and maintenance service
Lead Bright International Limited	August 8, 2005	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 4,700	Holding company
Lead Bright Hong Kong Limited	December 15, 2008	Room 2702-03, C.C. Wu Building, 302-8 Hennessy Road, Wanchai, Hong Kong	US\$ 18,000	Holding company
Coretronic (Ningbo) Co., Ltd.	January 11, 2006	No. 5, Guanshan Road, Export Processing Zone, Beilun District, Ningbo, Zhejiang	US\$ 2,000,000	Research, development and manufacturing of backlight modules and related parts; sale of self-produced products and offering of related after-sale and maintenance service
Elite View Limited	August 8, 2007	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 5,000	Holding company
Elite View Hong Kong Limited	December 15, 2008	Room 2702-03, C.C. Wu Building, 302-8 Hennessy Road, Wanchai, Hong Kong	US\$ 13,000	Holding company
Coretronic (Guangzhou) Co., Ltd.	November 27, 2007	Building 1, No. 2, Guoyuan 1st Road, East District, Guangzhou Economic and Technological Development Zone	US\$ 13,000,000	Research, development and manufacturing of backlight modules and related parts; sale of self-produced products and offering of related after-sale and maintenance service
Coretronic (BVI) Investment Corp. (Note 5)	June 16, 2000	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands	US\$ 382,200	Holding company
Greendale Investments Limited (Note 4)	February 2, 2005	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 46,400	Holding company
Technology Service (KunShan) Co.,Ltd.	June 17, 2003	No. 20, Third Avenue, Kunshan Comprehensive Free Trade Zone, Kunshan, Jiangsu	US\$ 400,000	Maintenance and technical service of LCD monitors
Coretronic Projection (Kunshan) Co., Ltd.	June 10, 2005	No. 20, Third Avenue, Kunshan Comprehensive Free Trade Zone, Kunshan, Jiangsu	US\$ 18,400,000	Research, development, processing and manufacturing of digital projectors, LCD monitors and related parts; sale of self-produced products and offering of after-sale and maintenance service
Coretronic Optics (Kunshan) Corporation	June 2, 2017	No. 18, Third Avenue, Kunshan Comprehensive Free Trade Zone, Kunshan, Jiangsu	RMB 42,000,000	Production and sale of projector modules products and spectrometers
Boom Power Electronics (Suzhou) Co., Ltd.	December 19, 2000	No. 388, Sanjia Road, Zhangpu Town, Kunshan City, Jiangsu Province, China	RMB 8,236,000	Research, development, production and sale of cold cathode tube drive and related products

Company name	Date of establishment	Address	Paid-up capital	Main business activities or products
Coretronic Robotek (Kunshan) Corporation	November .22 , 2021	No. 20, Third Avenue, Kunshan Comprehensive Free Trade Zone, Kunshan, Jiangsu	RMB 12,000,000	Provide intelligent solutions for warehousing and manufacturing
Sinolink Global Limited	July 12, 2002	OMC Chambers, Wickhams Cay 1, Road Town, Torola, British Virgin Islands	US\$ 980	Holding company
Mat Limited	October 8, 2002	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 980	Holding company
Vimax (Kunshan) Co., Ltd.	June 13, 2001	No. 388, Sanjia Road, Zhangpu Town, Kunshan City, Jiangsu Province, China	US\$ 1,800,000	Design, research, development and production of projectors; sale of self-produced products and offering of after-sale and maintenance service for self-produced and non-self produced products
Young Green Energy Co., Ltd.	December 14, 1999	No. 5, Wenhua Road, Fengshan Village, Hukou Township, Hsinchu County	NT\$ 188,500,000	Manufacturing, wholesaling and retailing of electronic components, battery, PC and accessories, and electronic materials
Boom Power Trading Corporation	June 9, 2000	OMC Chambers, Wickhams Cay 1, Road Town, Torola, British Virgin Islands	US\$ 1,000,000	Holding company
Calibre UK Limited	October 18, 1990	Springwell House 9 Springwell Court, Holbeck, Leeds, West Yorkshire, United Kingdom, LS12 1AL	GBP 5,270,104	Research, development, design, manufacturing and sale of image control products
Dynamic Time Investments Limited (Note 1)	January 2, 2002	P.O. Box 31119 Grand Pavilion, Hibiscus Way, 802 West Bay Road, Grand Cayman, KY1-1205 Cayman Islands	US\$ 14,856	Holding company
Young Lighting Limited	March 8, 2010	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 3,907,000	Holding company
Coretronic Investment Limited	December 06,2021	1 Bourne End Mills, Upper Bourne End Lane, Hemel Hempstead, England, HP1 2UJ	USD 273,652	Holding company
Optoma Holding Limited	July 02, 2021	1 Bourne End Mills, Upper Bourne End Lane, Hemel Hempstead, England, HP1 2UJ	EUR 32,620,000	Holding company
Optoma China Co.,Ltd.	June 6, 2002	Room 302 no 28 jiafeng rd china (shanghai) pilot free trade zone	US\$ 1,200,000	Marketing and after-sale service
Optoma Technology, Inc.	May 31, 1995	47697 Westinghouse Drive Fremont, CA 94539, USA	US\$ 8,250,000	Marketing and after-sale service
Optoma Corporation	November.23, 2021	12F, No. 213, Section 3, Beixin Road, Xindian District, New Taipei City	NT\$30,000,000	Engaged in the production and marketing of Data Storage and Processing Equipment, Electronic Components, Optical Devices, Wireless Communications Equipment and Electronic Appliances

Company name	Date of establishment	Address	Paid-up capital	Main business activities or products
Optoma Australia Pty Ltd.	Niovenber 20, 2023	5 Charlotte Rd, Pennant Hills NSW 2120	AUD 150,000	Marketing and after-sale service
Optoma Technology India Pvt Ltd	July 26, 2024	DPT 123, F-79 & 80, DLF Prime Towers, Okhla Industrial Area Phase-i, New Delhi, South Delhi-110020, Delhi	INR 4,000,000	Marketing and after-sale service
Optoma Europe Limited	July 7, 1997	1 Bourne End Mills, Hemel Hempstead, Herts, HP1 2UJ, United Kingdom	GBP 1,200,000	Marketing and after-sale service
Optoma Deutschland GmbH	October 7, 1997	Wiesenstrasse 21, A1, D40549 Düsseldorf, Germany	EUR 958,000	Marketing and after-sale service
Optoma France, S.A.S.	July 1, 2002	Batiment E, 81-83 Avenue Edouard Vaillant, Boulogne Billancourt, France 92100	EUR 100,000	Marketing and after-sale service
Optoma Scandinavia.A.S.	March 17, 2003	Kniveveien 29, Postboks 9515, 3036 Drammen, Norway	NOK 100,000	Marketing and after-sale service
Optoma Espana, S.L.	June 5, 2008	Avd. Jose Hierro, 36. Edificio Atrio. Ofic.1C. 28522 Rivas Vaciamadrid. Madrid. España	EUR 103,000	Marketing and after-sale service
Optoma Benelux B.V.	October 15, 2009	Europalaan 770-D, 1363 BM in Almere, The Netherlands	EUR 18,000	Marketing and after-sale service
Chung Tsen Investment Corp.	June 7, 2004	7F., No. 62, Nanjing W. Rd., Datong Dist., Taipei City	NT\$ 1,270,996,640	Strategic alliance and investment activities within group
Tsen Ming Investment Corp.	November 9, 2005	7F., No. 62, Nanjing W. Rd., Datong Dist., Taipei City	NT\$ 324,431,800	Strategic alliance and investment activities within group
Venture Orient Limited	October 18, 2002	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 5,550,000	Holding company
Coretronic Venture Capital Corp.	March 2, 2011	7F., No. 62, Nanjing W. Rd., Datong Dist., Taipei City	NT\$ 300,000,000	Investment activities relating to business expansion
Young Optics Inc.	February 18, 2002	No. 7, Xinan Road, Hsinchu Science Park, Hsinchu City	NT\$ 1,140,597,850	Research, design, manufacturing and sale of optical components, optical engines and key parts
Masterview Enterprises Limited	July 1, 2003	Clarence Thomas Building P.O. Box 4649 Road Town Tortola Virgin Islands, British	US\$ 200,000	Holding company
Best Alpha Investments Limited	January 8, 2003	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 1,000,000	Holding company
Young Optics (Suzhou) Co., Ltd	September 3, 2003	2F-A209,B209,#6 Building,No.80,Tong-Yuan Rd., Suzhou Industrial Park	US\$ 1,000,000	Research, development and manufacturing of optical engines and optical/electronic instruments

Company name	Date of establishment	Address	Paid-up capital	Main business activities or products
Grace China Investments Limited	February 2, 2001	P.O.Box 712, Grand Cayman, KY1-9006, Cayman Islands	US\$ 2,356,000	Holding company
Young Optics (Kunshan) Co., Ltd	April 26, 2001	No. 20, Third Avenue, Kunshan Comprehensive Free Trade Zone, Jiangsu	US\$ 5,000,000	Research, development and manufacturing of optical/electronic instruments
Young Optics (BD) Limited	December 12, 2011	Plot#104, 105, 124 & 125, DEPZ (Extension Area) Ashulia,Savar-1349, Dhaka, Bangladesh	BDT 1,256,940,000	Manufacturing of optical components
Coretronic Intelligent Cloud Service Corporation	April 15, 2010	4F, No. 11, Lixing Road, Hsinchu Science Park, Hsinchu City	NT\$ 250,000,000	Platform development for cloud computing, IT, new media and smart applications
Coretronic System Engineering Limited	May 4, 2010	Vistra Corporate Services Centre, Ground Floor NPF Building, Beach Road, Apia, Samoa	US\$ 1,500,000	Holding company
Coretronic System Engineering Hong Kong Limited	May 11, 2010	1501 Capital Centre, 151 Gloucenser Road, Wan Chai, Hong Kong	US\$ 1,500,000	Holding company
Coretronic System Engineering (Kunshan) Co., Ltd.	September 1, 2010	No. 388, Sanjia Road, Zhangpu Town, Kunshan City, Jiangsu Province, China	US\$ 1,500,000	Engaging in smart construction engineering and supporting measures as a professional engineering contractor
uCare Medical Electronics Co., Ltd.	June 9, 2017	3F, No. 2, Ke Bei 5th Road (Hsinchu Science Park), Chunan Township, Miaoli County	NT\$ 131,820,000	Research, development, design, manufacturing and sale of smart fitness/healthcare system, hardware and software
Coretronic Intelligent Robotics Corporation	November 10, 2017	4F, No. 11, Lixing Road, Hsinchu Science Park, Hsinchu City	NT\$ 330,000,000	Research, development, manufacturing and sale of commercial unmanned aircraft system and intelligent robots
InnoSpectra Corporation	December 1, 2017	4F, No. 11, Lixing Road, Hsinchu Science Park, Hsinchu City	NT\$ 60,000,000	Research, development and sale of spectrometers and related solutions
Coretronic MEMS Corporation	July 23, 2019	3F, No. 2, Ke Bei 5th Road (Hsinchu Science Park), Chunan Township, Miaoli County	NT\$ 180,000,000	Research, development, design, manufacturing and sale of MEMS sensors, sensor modules and solutions
Coretronic Reality Inc.	November 12, 2019	No. 5, Wenhua Road, Fengshan Village, Hukou Township, Hsinchu County	NT\$ 200,000,000	Research, development, manufacturing and sale of wearable and embedded projector display, system solutions and related technologies and products
Coretronic Vietnam Company Limited	December 10, 2020	3rd/5th Floor of Factory No.03, Lot I-3B-1, N6 Road, Saigon Hi-Tech Park, Tan Phu Ward, Thu Duc City, Ho Chi Minh City, Vietnam	US\$ 3,000,000	Research, development, and sales of backlight modules, LCD modules, new flat panel displays and related components
Coretronic Intelligent Logistics Solutions Corporation	March 18,2021	4F, No. 11, Lixing Road, Hsinchu Science Park, Hsinchu City	NT\$ 200,000,000	System integration and application service solutions for intelligent logistics and smart manufacturing
Coretronic Intelligent Cloud Service Corporation(JP)	March 14,2023	VORT Toranomon2 901 1-13-5, Toranomon,Minato-ku Tokyo, 105-0001 Japan	JPY 150,000,000	Platform development for cloud computing, IT, new media and smart applications

Note 1 : Dynamic Time Investments Limited conducted capitalization of capital reserve in amount of USD 11,150,000 in March 2025, and conducted capital reductions in amount of USD 11,150,000 in May 2025.

Note 2 : Coretronic Technology (BRVT) Company Limited conducted capital increase in amount of USD 60,000,000 in April 2025.

Note 3 : Coretronic Technology (HK) Limited conducted capital increase in amount of USD 60,000,000 in June 2025.

Note 4 : Greendale Investments Limited conducted capitalization of capital reserve and capital reductions subsequently in amount of USD 26,600,000 in July 2025.

Note 5 : Coretronic (BVI) Investment Corp conducted capitalization of capital reserve and capital reductions subsequently in amount of USD 26,600,000 in September 2025.

Note 6 : Nano Precision (Suzhou) Co., Ltd conducted capital reductions in amount of USD 10,000,000 in November 2025.

C. Common shareholders in controlling and controlled companies: None.

D. Businesses covered by affiliated enterprises

The Company and affiliated enterprises are primarily involved in the supply of “backlight modules” and “projectors”, while some affiliated enterprises specialize in “optical component”, “solutions of autonomous mobility”, “cloud product” and “investments”. Together, they support each other in terms of technology, production capacity, marketing and service, creating the synergies needed to drive the Company forward toward maintaining leading position in global markets.

E. Directors, supervisors, and President of affiliated enterprises

December 31, 2025

Company Name	Title	Name or name of representative	Shareholding	
			Shares	Percentage
Tecpoint Limited	Director	Sarah Lin	42,987,900	100.00%
Great Pride Inc.	Director	Sarah Lin	11,800,000	100.00%
Great Pride Hong Kong Limited	Director	Sarah Lin	11,800	100.00%
Nano Precision (Suzhou) Co., Ltd.	Director Supervisor	Miranda Wang Franck Ho	—	100.00%
Visicorp Limited	Director	Sarah Lin	40,781	100.00%
Bigshine International Limited	Director	Sarah Lin	3,000	100.00%
Bigshine International Hong Kong Limited	Director	Sarah Lin	8,000	100.00%
Coretronic (Shanghai) Co., Ltd.	Director Supervisor	Sara Lin Franck Ho	—	100.00%
Wisdom Success Limited	Director	Sarah Lin	43,300	100.00%
Wisdom Success Hong Kong Limited	Director	Sarah Lin	18,000	100.00%
Coretronic (Suzhou) Co. Ltd.	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Coretronic Technology (HK) Limited	Director	Dino Wang	198,000,000	100.00%
Coretronic Technology (BRVT) Company Limited	Legal representative	Domingo Jian	—	100.00%
Coretronic Optotech (Suzhou) Co. Ltd.	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Coretronic Optics (Suzhou) Co.,Ltd	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Lead Bright International Limited	Director	Sarah Lin	4,700	100.00%
Lead Bright Hong Kong Limited	Director	Sarah Lin	18,000	100.00%
Coretronic (Ningbo) Co., Ltd.	Director	Dino Wang	—	100.00%
Elite View Limited	Director	Sarah Lin	5,000	100.00%
Elite View Hong Kong Limited	Director	Sarah Lin	13,000	100.00%
Coretronic (Guangzhou) Co., Ltd.	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Coretronic (BVI) Investment Corp.	Director	Sarah Lin	38,220,000	100.00%
Greendale Investments Limited	Director	Sarah Lin	46,400	100.00%
Kunshan Yiteng Technology Service Co., Ltd.	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Coretronic Projection (Kunshan) Co., Ltd	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Coretronic Optics (Kunshan) Corporation	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Coretronic Robotek (Kunshan) Corporation	Director Supervisor	Andu Hsin Franck Ho	—	100.00%
Boom Power Electronics (Suzhou) Co., Ltd.	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Sinolink Global Limited	Director	Sarah Lin	980	100.00%
Mat Limited	Director	Sarah Lin	980	100.00%
Vimax (Kunshan) Co., Ltd.	Director Supervisor	Dino Wang Franck Ho	—	100.00%
Young Green Energy Co., Ltd.	Chairman Director Director Supervisor	Wilson Hsu(Representative of the Company) Robert Hsueh(Representative of the Company) Franck Ho(Representative of the Company) Max Lee	18,833,220	99.91%
Boom Power Trading Corporation	Director	Wilson Hsu	10,000	100.00%
Calibre UK Limited	Liquidators Liquidators	Jamie Miller Gareth Harris	52,701,042	100.00%
Dynamic Time Investments Limited	Director	Franck Ho	14,856	100.00%

Company Name	Title	Name or name of representative	Shareholding	
			Shares	Percentage
Young Lighting Limited	Director	Sarah Lin	3,907,000	100.00%
Coretronic Investment Limited	Director Director	Shih Yuan Chen Franck Ho	258,808	100.00%
Optoma Holding Limited	Director Director Director	Shih Yuan Chen Franck Ho Wilson Hsu	32,620,000	100.00%
Optoma China Co.,Ltd.	Director	Chung Yuo Wu	—	100.00%
Optoma Technology, Inc.	Executive Director	Shih Yuan Chen Robert Tick	825,000	100.00%
Optoma Corporation	Chairman	Shih Yuan Chen (Representative of Optoma Holding Limited)	3,000,000	100.00%
Optoma Australia Pty Ltd.	Director	Wen-Ching Tseng	150,000	100.00%
Optoma Technology India Pvt Ltd	Director Director Director	Vijay Kumar Sharma Chung Yuo Wu Chia Chien Wu	4,000,000	100.00%
Optoma Europe Limited	Executive Director Director	Joseph Wilkins Shih Yuan Chen	1,200,000	100.00%
Optoma Deutschland GmbH	Executive Director Director	Shih Yuan Chen Joseph Wilkins	1	100.00%
Optoma France, S.A.S.	Executive Director	Joseph Wilkins	100,000	100.00%
Optoma Scandinavia.A.S.	Director Director	Shih Yuan Chen Joseph Wilkins	100	100.00%
Optoma Espana, S.L.	Joint and Several Director	Shih Yuan Chen (Representative of Optoma Europe Limited) Joseph Wilkins	5,150,280	100.00%
Optoma Benelux B.V.	Director	Shih Yuan Chen Optoma Europe Limited	18,000	100.00%
Chung Tsen Investment Corp.	Chairman Director Director Supervisor President	Wilson Hsu (Representative of the Company) Franck Ho (Representative of the Company) Robert Hsueh (Representative of the Company) Max Lee (Representative of the Company) Wilson Hsu	127,099,664	100.00%
Tsen Ming Investment Corp.	Chairman Director Director Supervisor	Wilson Hsu (Representative of Chung Tsen Investment) Robert Hsueh (Representative of Chung Tsen Investment) Sarah Lin (Representative of Chung Tsen Investment) Franck Ho (Representative of Chung Tsen Investment)	32,443,180	100.00%
Venture Orient Limited	Director	Franck Ho	5,550	100.00%
Coretronic Venture Capital Corp.	Chairman Director Director Supervisor	Wilson Hsu(Representative of the Company) Franck Ho(Representative of the Company) Robert Hsueh(Representative of the Company) Max Lee(Representative of the Company)	30,000,000	100.00%
Young Optics Inc.	Chairman Director Director Director Independert Director	Sarah Lin(Representative of the Company) Miranda Wang (Representative of the Company) Ken Wang (Representative of the Company) Ker-Jev Huang Hsiang-Hsun Wu	37,217,586	32.63%

Company Name	Title	Name or name of representative	Shareholding	
			Shares	Percentage
	Independert Director Independert Director	Chin-Do Lai Wan-Ting Yuan		
Best Alpha Investments Limited	Director	Sarah Lin	1,000,000	100.00%
Young Optics (Suzhou) Co., Ltd.	Director Supervisor President	Po-Hao Chang Cynthia Chang Po-Hao Chang	—	100.00%
Masterview Enterprises Limited	Director	Sarah Lin	200,000	100.00%
Grace China Investments Limited	Director	Sarah Lin	2,356,458	100.00%
Young Optics (Kunshan) Co., Ltd.	Director Supervisor President	Po-Hao Chang Cynthia Chang Po-Hao Chang	—	100.00%
Young Optics (BD) Limited	Director Executive Director President	Wei-I Lin Po-Hao Chang Jerry Lin	12,569,396	100.00%
Coretronic Intelligent Cloud Service Corporation	Chairman Director Director Supervisor	Yunu Lin (Representative of the Company) Robert Hsueh (Representative of the Company) Franck Ho (Representative of the Company) Daisy Lin (Representative of the Company)	25,000,000	100.00%
Coretronic System Engineering Limited	Director	Yunu Lin	1,500,000	100.00%
Coretronic System Engineering Hong Kong Limited	Director	Yunu Lin	1,500,000	100.00%
Coretronic System Engineering (Kunshan) Co., Ltd.	Director Supervisor	Yunu Lin Franck Ho	—	100.00%
uCare Medical Electronics Co., Ltd.	Chairman Director Director Supervisor	Sarah Lin Coretronic Corporation Chi Hua Fitness Co., Ltd. Max Lee	8,000,000	60.69%
Coretronic Intelligent Robotics Corporation	Chairman Director Director Supervisor	Ann Wu (Representative of the Company) Jeffrey Hsieh (Representative of the Company) Franck Ho (Representative of the Company) Max Lee (Representative of the Company)	33,000,000	100.00%
InnoSpectra Corporation	Chairman Director Director Supervisor	Wilson Hsu(Representative of the Company) William Hsu(Representative of the Company) Franck Ho(Representative of the Company) Max Lee	4,800,000	80.00%
Coretronic MEMS Corporation	Chairman Director Director Supervisor	Wilson Hsu (Representative of the Company) Robert Hsueh (Representative of the Company) Franck Ho (Representative of the Company) Max Lee (Representative of the Company)	18,000,000	100.00%
Coretronic Reality Inc.	Chairman Director Director Supervisor	Robert Hsueh (Representative of the Company) Wilson Hsu (Representative of the Company) Franck Ho(Representative of the Company) Max Lee(Representative of the Company)	20,000,000	100.00%
Coretronic Vietnam Company Limited	Legal representative	Domingo Jian	—	100.00%
Coretronic Intelligent Logistics Solutions Corporation	Chairman Director Director Supervisor	Wilson Hsu (Representative of the Company) Andy Hsin (Representative of the Company) Franck Ho (Representative of the Company) Max Lee (Representative of the Company)	20,000,000	100.00%

Company Name	Title	Name or name of representative	Shareholding	
			Shares	Percentage
Coretronic Intelligent Cloud Service Corporation (JP)	Chairman Director Director	Edward Lin Franck Ho Yunu Lin	1,500,000	100.00%

(II) Performance of affiliated companies

December 31, 2025
Unit: NTD thousands

Company name	Capital	Total assets	Total liabilities	Net worth	Operating revenue	Operating profit	Current net profit	EPS
Tecpoint Limited	1,361,228	3,582,715	460	3,582,255	0	0	119,078	2.77
Great Pride Inc.	370,874	2,823,972	0	2,823,972	0	0	118,856	10.07
Great Pride Hong Kong Limited	370,874	2,822,744	0	2,822,744	0	0	118,849	10,071.95
Nano Precision (Suzhou) Co., Ltd.	112,539	2,460,096	70,861	2,389,235	0	(8,470)	118,771	N/A
Nano Precision Taiwan Limited (Note 1)	0	0	0	0	0	0	10,181	N/A
Visicorp Limited	467,241	14,108,917	0	14,108,917	0	0	355,082	8,707.04
Bigshine International Limited	94,290	207,748	0	207,748	0	0	10,632	3,544.00
Bigshine International Hong Kong Limited	251,440	548,959	0	548,959	0	0	28,227	3,528.38
Coretronic (Shanghai) Co., Ltd.	257,829	217,959	7,307	210,652	0	(5,746)	28,178	N/A
Wisdom Success Limited	319,832	11,898,091	0	11,898,091	0	0	314,780	7,269.75
Wisdom Success Hong Kong Limited	565,740	7,764,868	2,794	7,762,074	0	0	264,357	14,686.50
Coretronic (Suzhou) Co., Ltd.	89,157	4,825,791	98,366	4,727,425	0	(1,297)	22,790	N/A
Coretronic Technology (HK) Limited	6,223,140	6,441,359	0	6,441,359	0	0	123,384	0.62
Coretronic Technology (BRVT) Company Limited	4,337,340	13,084,839	8,605,738	4,479,101	5,439,109	234,048	104,830	N/A
Coretronic Optotech (Suzhou) Co. Ltd.	390,000	1,853,069	61,980	1,791,089	351,502	(8,683)	17,314	N/A
Coretronic Optics(Suzhou) Co.,Ltd.	314,300	17,302,054	16,649,150	652,904	11,506,981	171,606	226,353	N/A
Lead Bright International Limited	147,721	1,016,877	0	1,016,877	0	0	6,814	1,449.79
Lead Bright Hong Kong Limited	565,740	3,894,585	0	3,894,585	0	0	26,098	1,449.89
Coretronic (Ningbo) Co., Ltd.	65,005	3,500,433	172,198	3,328,235	750,449	(77,425)	26,083	N/A
Elite View Limited	157,163	551,804	0	551,804	0	0	8,422	1,684.40
Elite View Hong Kong Limited	408,590	1,434,740	0	1,434,740	0	0	21,897	1,684.38
Coretronic (Guangzhou) Co., Ltd.	417,580	1,443,677	8,954	1,434,723	0	(446)	21,897	N/A
Young Lighting Limited	118,134	1,794,752	119,434	1,675,318	0	(1)	(32,651)	(8.36)
Coretronic (BVI) Investment Corp.	752,010	7,031,636	6,025	7,025,611	0	0	84,927	2.22
Greendale Investments Limited	622,314	11,900,506	4,868,889	7,031,617	0	(7,168)	84,926	1,830.30
Kunshan Yiteng Technology Service Co., Ltd.	13,259	39,323	2,974	36,349	21,315	693	843	N/A
Coretronic Projection (Kunshan) Co., Ltd.	610,026	11,009,836	4,034,246	6,975,590	8,918,040	25,879	89,249	N/A
Coretronic Optics (Kunshan) Corporation	188,796	2,355,827	1,354,513	1,001,314	4,624,416	73,743	45,906	N/A
Coretronic Robotek (Kunshan) Corporation	53,942	43,254	2,022	41,232	6,940	(4,293)	(3,701)	N/A
Boom Power Electronics (Suzhou) Co., Ltd.	37,023	57,125	466	56,659	3,692	112	965	N/A
Sinolink Global Limited	34,100	1,494,347	0	1,494,347	0	0	13,499	13,774.49
Mat Limited	30,801	1,494,335	0	1,494,335	0	0	13,499	13,774.49
Vimax (Kunshan) Co., Ltd.	62,252	1,494,654	10,372	1,484,282	19,360	1,713	13,272	N/A
Calibre UK Limited	238,841	52,993	0	52,993	0	0	(41)	0.00
Young Green Energy Co., Ltd.	188,500	225,389	765	224,624	0	(176)	5,440	0.29
Boom Power Trading Corp.	31,430	121,956	73	121,883	0	0	0	0.00
Dynamic Time Investments Limited	93,417	2,132,698	0	2,132,698	0	0	1,296	87.24
Coretronic Investment Limited	1,473,858	2,227,906	1,180	2,226,726	0	(1,172)	(55,511)	(214.49)

Company name	Capital	Total assets	Total liabilities	Net worth	Operating revenue	Operating profit	Current net profit	EPS
Optoma Holding Limited	1,500,358	2,235,016	8,562	2,226,454	0	(61,719)	(57,774)	(1.77)
Optoma Technology, Inc.	233,392	1,147,674	439,729	707,945	1,359,748	(133,979)	(48,557)	(58.86)
Optoma Corporation	30,000	1,200,921	924,589	276,332	3,280,243	766	(7,505)	(2.50)
Optoma Australia Pty Ltd.	3,152	5,370	1,488	3,882	7,842	327	242	1.61
Optoma China Co., Ltd.	37,716	204,479	127,159	77,320	360,833	(7,294)	(3,058)	N/A
Optoma Europe Limited	918,769	1,957,801	788,514	1,169,287	2,769,412	(10,586)	(3,036)	(2.53)
Optoma Deutschland GmbH	35,332	107,615	17,393	90,222	29,941	518	83	8,300.00
Optoma France, S.A.S.	2,852	44,484	27,750	16,734	24,080	(7,096)	(13,827)	(138.27)
Optoma Scandinavia A.S.	350	9,725	6,950	2,775	13,627	(35)	(74)	(740.00)
Optoma Espana, S.L.	3,799	15,472	5,049	10,423	11,613	(3,541)	(5,192)	(1.01)
Optoma Benelux B.V.	664	25,750	7,426	18,324	9,712	(7,987)	(3,588)	(199.33)
Chung Tsen Investment Corp.	1,270,997	2,567,833	79	2,567,754	0	(71)	38,481	0.30
Tsen Ming Investment Corp.	324,432	571,197	79	571,118	0	(61)	4,692	0.14
Venture Orient Limited	174,437	482,508	0	482,508	0	(8,533)	3,279	590.81
Coretronic Venture Capital Corp.	300,000	309,108	79	309,029	0	(61)	3,763	0.13
Young Optics Inc.	1,140,598	4,124,698	1,329,563	2,795,135	2,435,694	17,870	(9,388)	(0.08)
Best Alpha Investments Limited	31,430	488,633	56,574	432,059	0	(51)	(12,798)	(12.80)
Young Optics (Suzhou) Co., Ltd	33,951	251,844	13,697	238,147	43,015	(6,451)	(3,034)	N/A
Masterview Enterprises Limited	6,286	961,046	0	961,046	0	(120)	(148,695)	(743.48)
Grace China Investments Limited	74,063	729,950	299,528	430,422	0	(245)	(55,001)	(23.34)
Young Optics (Kunshan) Co., Ltd.	217,275	904,560	265,700	638,860	578,219	(48,126)	(49,437)	N/A
Young Optics (BD) Limited	471,450	208,975	528,912	(319,937)	128,762	(36,303)	(99,175)	(7.89)
Coretronic Intelligent Cloud Service Corporation	250,000	755,762	361,820	393,942	2,520,346	100,165	91,399	3.66
Coretronic System Engineering Limited	47,145	36,018	0	36,018	0	0	2,492	1.66
Coretronic System Engineering Hong Kong Limited	47,145	36,018	0	36,018	0	0	2,492	1.66
Coretronic System Engineering (Kunshan) Co., Ltd.	47,145	35,995	(23)	36,018	2,142	2,089	2,492	N/A
uCare Medical Electronics Co., Ltd.	131,820	14,741	41,630	(26,889)	36,250	(11,886)	(11,666)	(0.88)
Champ Vision Display Inc. (Note 2)	0	0	0	0	421,712	297	881	N/A
InnoSpectra Corporation	60,000	24,627	11,186	13,441	31,643	(1,308)	(1,190)	(0.20)
Coretronic Intelligent Robotics Corporation	330,000	2,143,288	1,385,211	758,077	2,383,471	461,823	433,656	13.14
Coretronic MEMS Corporation	180,000	168,038	82,596	85,442	252,244	16,165	15,896	0.88
Coretronic Reality Inc.	200,000	113,461	113,343	118	78,802	(33,732)	(33,792)	(1.69)
Coretronic Intelligent Logistics Solutions Corporation	200,000	168,284	187,533	(19,249)	88,518	(52,541)	(50,472)	(2.52)
Coretronic Vietnam Company Limited	94,290	690,034	942,003	(251,969)	460,656	(68,503)	(89,726)	N/A
Coretronic Intelligent Cloud Service Corporation (JP)	30,120	29,744	0	29,744	0	(19)	19	0.01
Optoma Technology India Private Limited	1,398	3,914	1,053	2,861	11,952	2,014	1,435	0.36

Note 1 : Nano Precision Taiwan completed deregistration in August, 2025.

Note 2 : On July 1, 2025, the Group disposed a portion of its equity interest in subsidiary CVD and lost control over it. The remaining equity interest was accounted for as an investment under the equity method.

2.Declaration concerning consolidated financial statements of affiliated companies:

Please see the representation letter for consolidated financial statements for the year ended December 31, 2025 and 2024.

3.Relationship report: Not applicable.