

APOGEE OPTOCOM CO.,LTD.

Corporate Governance Implementation Status in 2025

I. In order to establish a sound corporate governance system, improve the supervisory function and strengthen the management capabilities, the Company has formulated a "Corporate Governance Practice Code" suitable for the Company, with reference to the "Guidelines for Governance Practices of Listed Companies", and disclosed it on the Company Information Observation Station and the Company Website, and updates the relevant information from time to time.

II. Our company has established shareholder affairs personnel, a dedicated spokesperson, a proxy spokesperson, and an email address, and handles shareholder suggestions or disputes in accordance with internal company procedures. Information regarding appeals, reports, and suggestions is also provided on the company website.

III. In accordance with the Securities and Exchange Act, the Company shall report on monthly changes in the shareholdings of insiders, managers and shareholders holding more than 10% of the shares to the website of the public information observation station designated by the competent

IV. The Company has established various risk control mechanisms; relevant operating procedures or methods have also been established for business and financial transactions with related companies, and the Company has guided its subsidiaries to establish written control systems in order to implement risk control mechanisms for its subsidiaries.

V. The Company has established "Prevention Procedures for Insider Trading" and "Code of Ethical Conduct" to prohibit Company insiders from using non-public market information to buy or sell

VI. The Company has established the "Board Performance Evaluation Method" in November 2020, and will conduct performance evaluations annually in accordance with the method and evaluation

VII. The Company conducts an annual assessment of the independence and competence of its certified public accountants and submits the assessment to the Board of Directors for approval.

Corporate governance structure

Our company strictly adheres to the provisions of laws and the articles of association, and structures its corporate governance system based on governance principles such as respecting and protecting the rights and interests of stakeholders, strengthening the functions of the board of directors, leveraging the functions of the audit committee, and enhancing information transparency, in order to realize the vision of sustainable business operation.



Board of Board of Directors

The highest level of corporate governance in this company is the Board of Directors. The Board of Directors exercises its powers in accordance with the provisions of laws, the company's articles of association, or resolutions of shareholders' meetings regarding the various operations and arrangements of the corporate governance system.

The board of directors takes into account the company's business development scale, the shareholding situation of major shareholders, and the diversity of its members.

The "Director Selection Procedure" is formulated in accordance with the principles of fairness, impartiality, and transparency in the selection of directors, and the director nomination and selection procedures are carried out accordingly.

All members of the Company's Board of Directors possess the knowledge, skills and qualities necessary to perform their duties.

The Company has three independent directors, each with expertise in finance, management, or industry. Each director's academic background and experience are of considerable benefit to the

The Company conducts training and seminars on the "Prevention of Insider Trading Management Measures" and related laws and regulations for current directors, managers and employees at least once a year, and also provides training and seminars for newly appointed directors, managers and

To implement corporate governance and enhance the function of the board of directors, and to establish performance targets to improve the efficiency of the board's operations, the Company has established the "Board Performance Evaluation Method". In accordance with this method and evaluation criteria, performance evaluations are conducted annually, and the results are submitted to

In February 2024, the Board of Directors conducted an external performance evaluation, and the implementation status and evaluation results were disclosed in the company's annual report.

The independence assessment process for visa accountants is regularly evaluated, and a declaration of independence for visa accountants is obtained and submitted to the board of directors for

According to the "Rules of Procedure for Board Meetings", the Board of Directors shall meet once a quarter to review operating performance and discuss important strategic issues.

In 2025, the Board of Directors held a total of 6 meetings, with an average attendance rate of 75%.