Stock Code: 8087

LeadSun Greentech Corporation

(Formerly: Homenema Technology Incorporation)

2026 Annual General Meeting

Meeting Manual

Convention Method: Physical Convention of Shareholders' Meeting

June 12, 2026

20th Floor, No. 266, Section 1, Wenhua 2nd Road, Linkou District, New Taipei City

Table of Contents

Meeting Procedures

LeadSun Greentech Corporation
2026 Annual General Meeting Procedures

I. Call to Order

II. Chairperson’s Remarks

III. Reports

IV. Ratification

V. Discussion Items

VI. Election Matters

VII. Other Proposals

VIII. Extemporary Motions

IX. Adjournment

LeadSun Greentech Corporation
Agenda of the 2026 Annual General Meeting

I. Convention Method: Physical Convention of Shareholders' Meeting

II. Time: June 12, 2026 (Friday), 10:00 a.m.

III. Location: 20F, No. 266, Section 1, Wenhua 2nd Road, Linkou District, New Taipei City

IV. Report on the total number of shares present

V. The chair declares the meeting open and delivers remarks

1. The chair takes the chair
2. Declare the meeting open
3. Chair's Remarks

VI. Reported Matters

1. 2025 Business Report.
2. Report by the Audit Committee on the review of the 2025 year-end financial statements.
3. Report on the distribution of employee and director remuneration for 2025.
4. Report on the status of implementation of the private placement of common shares.
5. Report on the status of implementation of the issuance of restricted employee shares.
6. Report on the progress of the issuance of the 2nd domestic unsecured convertible corporate bond in 2025.
7. Report on the implementation of the Company's share repurchase and amendment to the "Regulations for Transfer of Repurchased Shares to Employees"

VII. Ratification

1. 2025 Business Report and Financial Statements.
2. Proposal for the 2025 earnings distribution.
3. Proposal for changes to the plan for the Company's 2nd domestic unsecured convertible corporate bond.

VIII. Matters for Discussion

1. Proposal to amend the Company's "Articles of Incorporation."
2. Proposal to amend the Company's "Rules of Procedure for Shareholders' Meetings."
3. The Company intends to conduct a private placement of common shares in 2026.

IX. Election Matters

1. Proposal to elect one additional independent director for the Company's 10th Term.

X. Other Proposals

1. Proposal to release directors from non-competition restrictions.

XI. Extemporary Motions

XII. Adjournment

One. Report Matters

Proposal 1

Subject: 2025 Business Report, for your review.

Explanation: Please refer to pages 15–19 of Appendix 1 of this handbook for the 2025 Business Report.

Proposal 2

Subject: Report by the Audit Committee on its review of the 2025 final accounts and statements, for your review.

Explanation: Please refer to page 20 of Appendix 2 of this handbook for the 2025 Audit Committee's Review Report.

Proposal 3

Subject: Report on the distribution of remuneration to employees and directors for 2025, for your review.

Explanation: According to Article 28 of the Company's Articles of Incorporation, as the Company did not achieve a profit in 2025, it is proposed that no remuneration to employees or directors be distributed.

Proposal 4

Subject: Report on the implementation status of the private placement of common shares, for your review.

Explanation: The Company approved at the Annual General Meeting on May 27, 2025 the private placement of no more than 15,000,000 common shares. As the implementation period is nearing expiry and the Company has no plan to continue the private placement within the remaining period, the Board of Directors has resolved not to proceed with the private placement of common shares approved at the 2025 Annual General Meeting.

Proposal 5

Subject: Report on the implementation status of the issuance of restricted employee shares, for your review

Explanation: The Company's issuance of 1,200,000 restricted employee shares was approved at the Annual General Meeting on June 2, 2023. As of the book closure date, April 14, 2026, the issuance and implementation status in batches are as follows:

	Issue Date	Number of Shares Issued	Number of Shares Repurchased and Canceled Due to Failure to Meet Vesting Conditions	Number of Issued but Unvested Shares
First	2023.8.11	620,000	449,000	0
Second	2024.4.9	580,000	202,800	157,200
Total	-	1,200,000	651,800	157,200

Proposal 6

Subject: Report on the progress of the issuance of the 2nd domestic unsecured convertible corporate bond in 2025.

Explanation: Please refer to the table below for the relevant details and implementation status of the Company's issuance of the second domestic unsecured convertible corporate bonds in 2025.

Name	2nd domestic unsecured convertible corporate bond
Amount	NT$500,000,000
Term	Three-year term; Maturity date: May 2, 2028
Annual Interest Rate	0%
Principal and interest repayment method	Unless the holders of the convertible bonds (hereinafter referred to as "bondholders") convert them into the Company's common shares in accordance with Article 10 of these Terms, exercise the put option in accordance with Article 19 of these Terms, the Company exercises the early redemption right in accordance with Article 18 of these Terms, or the Company repurchases and cancels them through the business premises of securities firms, the Company shall make a one-time cash repayment within ten business days from the day following the maturity date of the convertible bonds, at the face value of the bonds plus interest compensation (103.0301% of the face value, with an effective yield rate of 1%).
Approval reference number	The effective registration was approved by the Financial Supervisory Commission under letter Jin-Guan-Zheng-Fa No. 1140337136 dated April 7, 2025.
Reason for fundraising	Replenish working capital and strengthen the financial structure
Conversion price	NT$39.40
Conversion status	As of the transfer suspension date of April 14, 2026, holders of 21 bonds had applied for conversion, and a total of 51,977 common shares had been converted, with a conversion amount of NT$2,100,000

Proposal 7

Subject: Report on the execution of the Company's share repurchase and the amendment to the "Rules Governing Share Repurchase and Transfer to Employees" for review.

Explanation:

1. Please refer to the table below for the status of the execution of the Company's share repurchase as of the transfer suspension date of April 14, 2026.

Repurchase tranche	9th time
Date of resolution by the Board of Directors	October 21, 2025
Purpose of repurchase	Transfer shares to employees
Planned repurchase period	From October 23, 2025 Through December 21, 2025
Repurchase price range	Between NT$28 and NT$48
Class and number of shares to be repurchased	800,000 common shares
Class and number of shares repurchased	800,000 common shares
Amount of shares repurchased	NT$28,681,102
Average repurchase price per share	35.85
Ratio of cumulative number of shares held in the Company to the total number of issued shares (%)	2.05%
Number of shares canceled or transferred	0 shares
Cumulative number of shares held in the Company	800,000 shares
Results of execution of the Company's share repurchase	Depending on stock price fluctuations and trading volume, the Company repurchased shares in tranches. As of December 19, 2025, a total of 800,000 shares had been repurchased, and the 1st treasury stock repurchase in 2025 had been completed.

2. On January 22, 2026, the Board of Directors Approved revisions to the "Regulations for the Repurchase of Shares for Transfer to Employees." Please refer to page 20 of Appendix 3 to this handbook for a comparison table of the provisions before and after the amendment.

Two. Ratifications

Proposal 1 Proposed by the Board of Directors

Subject: 2025 Business Report and Financial Statements, submitted for ratification.

Explanation:
1. The Company's 2025 business report and financial statements have been completed and reviewed and approved by the Audit Committee, submitted for ratification.
2. The Company's 2025 Parent Company Only Financial Statements and Consolidated Financial Statements have been audited by CPAs Shu-Ying Chang and Hsin-Ting Huang of KPMG. Please refer to Appendix 1, pages 15–19, Appendix 4, pages 22–29, and Appendix 5, pages 30–38, of this handbook.

Resolution:

Proposal 2 Proposed by the Board of Directors

Subject: 2025 Profit and Loss Appropriation Proposal, submitted for ratification.

Explanation:
1. After an audit by the CPAs, the Company's 2025 financial statements showed a net loss after tax of NT$50,620,117. After adding the beginning undistributed earnings of NT$81,929,844 and the net loss for 2025 of NT$31,309,727, and after appropriating a legal reserve of NT$0 and reversing a special reserve of NT$3,635,365, the earnings available for distribution amounted to NT$34,945,092. Considering the Company's overall operational planning, no dividend distribution is proposed for this year.
2. The Company's 2025 Profit and Loss Appropriation Statement is as follows:

LeadSun Greentech Corporation

Profit and Loss Appropriation Statement

2025

Unit: NT$

Item	Amount
Beginning undistributed earnings	81,929,844
Net loss after tax for 2025	(50,620,117)
Provision of legal reserves	0
Special reserve	3,635,365
Earnings available for distribution	34,945,092
Distribution items	
Cash dividends to shareholders	0
Stock dividends to shareholders	0
Ending undistributed earnings	34,945,092

Chairman: Lin Li-Chen Managerial Officers: Lin Li-Chen Accounting Officer: Wu Ting-Ting

3. Please ratify.

Resolution:

Proposal 3 from the Board of Directors

Subject: Proposed change to the plan for the Company's second domestic unsecured convertible corporate bond issue, submitted for ratification.

Explanation:

1. The Company issued its second domestic unsecured convertible corporate bonds in 2025, which became effective upon filing with the Financial Supervisory Commission under letter No. Jin-Guan-Zheng-Fa-Zi No. 1140337136 dated April 7, 2025. The total amount of the fundraising plan is NT$500,000 thousand, and the purpose of the funds is to replenish working capital.
2. Following a prudent evaluation of operating efficiency and taking into consideration the flexibility of fund utilization and market changes, the Company's Board of Directors approved on April 17, 2026, the proposed change to the use of funds under the original plan. For the planned fund utilization schedule and expected benefits before and after the change, please refer to pages 39–45 of Appendix 6 of this handbook. For the lead underwriter's evaluation opinion on the plan change, please refer to pages 46–51 of Appendix 7 in this handbook.
3. The plan change is processed in accordance with Article 9, Paragraph 1, Subparagraph 9 of the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers." A public announcement was made after the Board of Directors meeting, and it was submitted to the Annual General Meeting for ratification.
4. Please ratify.

Resolution:

Three. Matters for Discussion

Proposal 1 Proposed by the Board of Directors

Subject: Revision to the Company's "Articles of Incorporation"

Explanation:

I. To meet the Company's actual operational needs, it is proposed to amend certain articles of the Company's "Articles of Incorporation." For the comparison table of the provisions before and after amendment, please refer to pages 52–54 of Appendix 8.

II. Please discuss.

Resolution:

Proposal 2 Proposed by the Board of Directors

Subject: Revision to the Company's "Rules of Procedure for Shareholders' Meetings"

Explanation:

I. In response to amendments to applicable laws and regulations, it is proposed to amend certain articles of the Company's "Rules of Procedure for Shareholders' Meetings." For the comparison table of the provisions before and after amendment, please refer to pages 55–63 of Appendix 9.

II. Please discuss.

Resolution:

Proposal 3 from the Board of Directors

Subject: Proposed private placement of common shares in 2026

Explanation:

I. To seek opportunities for technical cooperation or strategic alliances with domestic and foreign manufacturers, introduce value investors, and replenish working capital to meet future operational needs, the Company intends, subject to market conditions and the Company's needs, to raise funds by way of private placement to introduce strategic investors in accordance with Article 43-6 of the Securities and Exchange Act. It is proposed that the Annual General Meeting authorize the Board of Directors to proceed in installments within one year from the date of the resolution of the Annual General Meeting, depending on the actual fundraising status.

II. Principles for the Board of Directors' authorization to proceed with the private placement of common shares:

(I) Number of shares for private placement: the total number of shares to be issued shall not exceed 10,000,000 shares

(II) Face value per share: NT$10

(III) Total amount of private placement: calculated based on the final private placement price

(IV) Basis for pricing and its reasonableness:

1. The price per share for this private placement of common shares through domestic cash capital increase shall not be lower than 80% of the reference price. The reference price is determined based on the higher of the following two price calculation benchmarks: (1) The simple arithmetic average of the closing prices of the common shares for one, three, or five business days prior to the pricing date, adjusted for ex-rights on stock dividends and cash dividends, and increased by the stock price after capital reduction; (2) the simple arithmetic average of the closing prices of the common shares for thirty business days prior to the pricing date, adjusted for ex-rights on stock dividends and cash dividends, and increased by the stock price after capital reduction.
2. The pricing date, actual reference price, theoretical price, and actual issue price are proposed to be submitted to the Annual General Meeting to authorize the Board of Directors to determine them in accordance with the above provisions, based on market conditions, objective criteria, and the status of negotiations with specific persons in the future. The private placement price will be determined in accordance with applicable laws and regulations of the competent authority, with reference to the aforementioned reference price or theoretical price, and taking into consideration the three-year transfer restriction on privately placed securities under the Securities and Exchange Act, and therefore should be reasonable.
3. If the issue price of the private placement common shares falls below par value pursuant to the pricing percentage under the preceding paragraph, resulting in accumulated losses, such losses will be addressed based on market conditions and the Company's operating status through earnings or capital surplus generated in future years, capital reduction, or other means.

(V) Method of Selection of Specific Persons: Limited to strategic investors who meet the qualification requirements set forth in Article 43-6, paragraph 1 of the Securities and Exchange Act, who can assist the Company in market operations, improve corporate governance, strengthen risk management, and who recognize the Company's management philosophy. The purpose, necessity, and expected benefits of negotiating with strategic investors who meet the aforementioned conditions are to support the Company's long-term development. The Company intends to utilize the experience, knowledge, technology, channels, and market presence of such strategic investors to help achieve these benefits. Matters relating to negotiations with specific persons are proposed to be submitted to the Annual General Meeting for full authorization by the Board of

Directors.

(VI) Reasons for the private placement:

1. Reasons for not adopting a public offering: Considering capital market conditions, the timeliness and feasibility of raising capital, issuance costs, and the actual need to introduce strategic investors; and since privately placed securities are subject to the restriction that they may not be freely transferred within three years, which can ensure a long-term cooperative relationship between the Company and strategic investment partners, the Company does not intend to adopt a public offering and proposes to issue securities through private placement.
2. Private placement quota: up to 10,000,000 common shares.
3. Purposes of Private Placement and Expected Benefits: The Company will conduct the private placement once or in tranches (up to a maximum of three tranches) as market conditions and negotiations with specific investors dictate. Funds raised in each tranche have been or will be fully used to strengthen working capital. Each private placement is expected to strengthen the Company's competitiveness, enhance operating efficiency, and strengthen its financial structure, which will have a positive benefit on shareholders' equity.

III. The main contents of the current private placement plan for the issuance of common shares – including the actual issue price, number of shares, issuance conditions, private placement amount, capital increase record date, project items, expected progress, and expected possible benefits – as well as all other related matters and mechanisms concerning the issuance plan, are proposed to be submitted to the Annual General Meeting to authorize the Board of Directors to adjust, determine, and manage them in accordance with market conditions. In the future, if amendments are required by instructions from the competent authority or changes are needed based on operational assessments or objective environmental circumstances, the Board of Directors is authorized to handle them with full authority.

IV. The relevant restrictions on the securities in this private placement shall be handled in accordance with Article 43-8 of the Securities and Exchange Act and relevant laws, regulations, and interpretive letters of the competent authority.

V. To facilitate this private placement of securities, it is proposed that the Annual General Meeting authorize the Chairman, or a person designated by the Chairman, to represent the Company in negotiating, agreeing upon, and signing all contracts and documents related to this private placement plan, as well as to handle all matters necessary for the Company in connection with this private placement plan. Any matters not covered above are authorized to be handled by the Chairman with full authority in accordance with the law.

VI. Please discuss.

Resolution:

Four. Election Matters

Proposal 1 Proposed by the Board of Directors

Subject: Proposal for by-election of one independent director for the Company's 10th Term.

Explanation:

I. In accordance with Article 4, paragraph 5 of the Guidelines for the Establishment of Boards of Directors by TPEx Listed Companies and the Exercise of Powers by Boards of Directors, the Company proposes to elect one additional independent director based on actual operational needs and in order to promote corporate governance and comply with legal requirements.

II. The election of independent directors adopts the candidate nomination system, and the Annual General Meeting shall elect independent directors from the list of candidates. The new independent director shall assume office from the date of election, with the term of office running from June 12, 2026 to May 23, 2027.

III. The list of candidates for independent director has been reviewed and approved by the 20th meeting of the 10th Term of the Board of Directors. Shareholders shall elect an independent director from the list of candidates. The education, experience, and other relevant information are as follows:

List of candidates for independent director nominated by the Board of Directors for the Annual General Meeting on June 12, 2026

Title of nominee	Name of nominee	Education	Principal current positions, experience, and expertise	Number of shares held (shares)
Independent Director	Huang Wan-Chun	MBA from The Wharton School of the University of Pennsylvania Department of Information Management, National Taiwan University	Founder and Partner, Preprican Co. Vice President of Market Growth, Appier Incorporated Project Management Consultant, McKinsey & Company	0

IV. Please proceed with the election.

Election results:

Five. Other Proposals

Proposal 1 Proposed by the Board of Directors

Subject: Proposal for Release of Directors from Non-Compete Restrictions.

Explanation:

I. According to Article 209 of the Company Act, a director who undertakes actions for themselves or on behalf of another party within the company's line of business must disclose the key details of those actions to the shareholders and obtain their approval.

II. As Director Lin Li-Chen and Mr. Cheng Tsai-Hsing, the representative of LaserTek Taiwan Co., Ltd., may have invested in or managed other companies with the same or similar scope of business as the Company and serve as directors or managerial officers thereof, it is hereby proposed to the Annual General Meeting to approve the release of their non-compete restrictions in accordance with the law.

III. This proposal has been approved by the Board of Directors of the Company, and the list of directors to be released from non-compete restrictions is as follows:

Title	Name	Concurrent Company	Position in Concurrent Company	Principal business activities of Concurrent Company
Chairman	Lin Li-Chen	SHINFOX Energy Co., Ltd.	Corporate Director Representative	Power generation, etc.
		Synergy Co., Ltd.	Director	Power generation, etc.
Director	Cheng Tsai-Hsing, representative of LaserTek Taiwan Co., Ltd.	Puleishi Investments Co., Ltd.	Chairman	General investment businesses, etc.
		T.K.M International Co., Ltd.	Chairman	Wholesale of electronic materials, etc.
		Smd Packaging·L.L.C.	Legal Representative	General investment businesses, etc.
		Smd International Co. Ltd	Legal Representative	General investment businesses, etc.
		Laser Tek International Co. Ltd	Legal Representative	Manufacturing of electronic components
		Coil Technology Corporation	Director	Manufacturing of electronic components, etc.
		Yulong Investments Co., Ltd.	Director	General investment businesses, etc.
		Weike Semiconductor Co., Ltd.	Director	Wholesale of electronic materials, etc.
		Shun Chih Investment Co., Ltd.	Supervisor	General investment businesses, etc.
		Taiwan Germagic Biochemical Technology Co., Ltd.	Supervisor	Manufacturing of pollution control equipment, etc.
		Leadsun Wind & Solar	Director	Energy technology services, etc.
		Hsing Chung Construction Co., Ltd.	Director	Comprehensive construction and related industries, etc.

Title	Name	Concurrent Company	Position in Concurrent Company	Principal business activities of Concurrent Company
		Bestpower Engineering Co., Ltd.	Director	Energy technology services, etc.
		SunPower Smart Energy Co., Ltd.	Director	Energy technology services, etc.

IV. Please discuss

Resolution:

Six. Extemporary Motions

Five. Adjournment

Appendix 1

LeadSun Greentech Corporation

2025 Annual Business Report

In 2025, the renewable energy industry faced increasingly complex and severe challenges amid increasingly more stringent regulatory compliance requirements and conservative review standards adopted by the competent authorities. Additionally, the application and establishment progress of the Company’s power plant projects was delayed due to procedures becoming more stringent and cumbersome than before. Consequently, revenue related to engineering and development was not realized according to the original schedule, causing operating revenue, costs, and gross profit to fall short of the initial targets and resulting in a significant gap between overall operating performance and the budget.

Under these circumstances, the Company continued to respond to changes with a prudent and proactive attitude. Externally, the Company continued to deepen its domestic power plant development efforts and prudently assess opportunities for expansion in overseas renewable energy markets to broaden diversified growth momentum. Internally, the Company continued to optimize internal management mechanisms, strengthen legal compliance and risk control, enhance project execution quality and service value, and steadily improve its financial structure and the efficiency of capital utilization. We hope to continue enhancing our core competitiveness and market visibility on the basis of sound operations, not only to gain a firm foothold in the industry, but also to build long-term trust and brand value. We hereby sincerely thank all colleagues for their hard work and dedication, as well as shareholders for their long-term support and recognition.

The following is only a summary of the 2025 operating results and overview

Financial performance (Table 1)

Unit: NT$ thousand

Item	2025	2024	Change amount	Percentage change (%)
Operating revenue	251,496	777,629	(526,133)	(68)
Operating gross profit	31,298	113,036	(81,738)	(72)
Net operating profit (loss)	(80,738)	14,510	(95,248)	(656)
Non-operating income and expenses	19,816	13,031	6,785	52
Net profit before tax	(60,922)	27,541	(88,463)	(321)
Net income in current period	(50,620)	22,226	(72,846)	(328)

Source: Consolidated Financial Statements for each year audited and certified by CPAs

Item		2025	2024
Financial structure	Debt-to-asset ratio (%)	59.61	41.39
	Ratio of long-term capital to property, plant and equipment (%)	890.33	558.87
Solvency	Current ratio (%)	257.03	218.88
	Quick ratio (%)	182.53	143.00
Profitability	Return on assets (%)	(2.34)	2.36
	Return on equity	(6.35)	3.52
	Ratio of profit before tax to paid-in capital	(15.63)	7.06
	Net profit margin	(20.13)	2.86
	Basic earnings (loss) per share (NTD)	$(1.32)	$0.61

Profit before tax decreased in 2025 compared to the prior year, primarily due to slower-than-expected progress on construction and development projects. This was caused by delays in the application review process and postponements in related procedures, which resulted in a deferral of the completion and recognition of construction work and development results. Consequently, the decline in revenue had a direct impact on profitability.

In terms of financial structure, the Company successfully completed the issuance of domestic unsecured convertible corporate bonds in 2025, bolstering working capital and strengthening its capital structure. In the future, the Company will carefully evaluate various fundraising options, including cash capital increases and corporate bond issuance, based on market conditions and operational needs, to secure stable, mid- to long-term funding for the continued expansion of its development projects. Through sound financial planning and capital allocation, the Company aims to enhance capital efficiency and investment returns while maintaining financial stability and controlling risk, ultimately strengthening overall profitability and long-term competitive advantage.

Business Operations Overview

1. Power plant development and construction

The Company has several fishery-electricity symbiosis projects underway. The LeadSun Wufu project, which received construction approval in 2024, has recognized approximately 80% of its construction revenue to date, in line with project progress. Completion and meter installation are expected in H1 2026, and the electricity business license is anticipated by the end of 2026.

In addition, the Company has signed joint venture and/or development agreements with various investors for select development projects. The key project collaborations approved by the Board of Directors are detailed in the table below:

Major project collaborations approved by the Board of Directors (Table 2)

Type	Capacity (MW)	Location	Description
Indoor fishery-electricity symbiosis	20	Pingtung	Land acquisition and permit applications are being carried out in phases, and construction has begun on some sites
Indoor fishery-electricity symbiosis	18	Tainan	Expected to be completed and commissioned in Q2 2026
Indoor fishery-electricity symbiosis	20	Tainan	Application pending
Indoor fishery-electricity symbiosis	21	Tainan	Application pending
Indoor fishery-electricity symbiosis	60+60	Changhua	Phase 1 (60 MW) land acquisition completed; application pending
Total capacity	199		

Meanwhile, the Company has also secured the engineering, procurement, and construction (EPC) contract for a ground-mounted solar power plant project in Pingtung. Revenue related to this project is expected to be recognized as construction progresses, further expanding the Company's operational scale and diversifying its revenue streams.

2. Power plant asset management

The Company's managed installed capacity for green energy joint ventures has increased to 205 MW, including ground-mounted solar power plants, wind power plants, and fishery-solar symbiosis power plants. The Company will continue to evaluate, plan, and invest in projects for the joint ventures to expand the scale of power plant asset management and increase development and management revenue.

3. Energy storage services and power generation revenue

In August 2023, the 4 MW Taoyuan energy storage facility invested in and constructed by a Group subsidiary began trading on the AFC electricity trading platform and generating electricity fee revenue.

In terms of self-owned solar power plants, a Group subsidiary acquired Type III rooftop solar power generation facilities in 2023 and continued to make new investments in multiple rooftop solar power generation facilities in 2024 and 2025, all of which have been completed and successfully commissioned for power generation.

In addition, the Group's subsidiaries are also actively developing agrivoltaic projects. Among them, the Taoyuan agrivoltaic demonstration site obtained the agricultural facility use permit, grid connection review opinion letter, and construction permit in 2024, and obtained the occupancy permit in 2025. It is expected to be completed and commissioned in 2026, at which time it will begin to contribute power generation revenue. In addition, a new investment was made in the Pingtung agrivoltaic project in 2025, which is expected to begin contributing revenue in 2026.

As the scale of the Group's self-owned power generation assets gradually expands, its revenue structure will shift from relying solely on engineering and development income to a dual-track model that combines development income with long-term power generation revenue, thereby enhancing overall operational stability and long-term profitability.

4. Electricity wheeling service revenue

The Group has established a subsidiary, Xiangyin Yongxu CO., LTD, which obtained an electricity retailing license in 2023 and has officially entered into the green electricity wheeling and electricity trading business. It has already signed power purchase and sale agreements with Taiwan Mobile and major electricity users in the semiconductor industry, and continues to expand its presence in the corporate green electricity market. Currently, power purchase and sale agreements and related service contracts for multiple power plants have been signed successively. The overall scale of wheeling has grown steadily, and it is expected to wheel tens of millions of kWh of green electricity annually, generating electricity sales revenue of over NT$100 million. As corporate demand for net-zero transformation continues to rise, the Company will continue to deepen its cooperative relationships with large electricity users, expand green electricity trading volume and service value-added, and strengthen the Group's long-term stable source of cash flow.

Business Guidelines and Outlook for 2026

Agriculture and fisheries as the foundation, creating a win-win situation

Continue to respond to the government's energy transition policy, actively promote a diversified renewable energy deployment, deepen the development of fishery-solar symbiosis, agrivoltaic, and ground-mounted solar power businesses, and implement the sustainable concept of "one land, two uses" Agrivoltaic projects will focus on the core principle of "agriculture first, green energy value-added," and will continue to optimize the experience of the existing Taoyuan agrivoltaic demonstration site. By integrating professional agricultural technology teams, an integrated model from cultivation management to sales channels will be established, enabling green energy installations to simultaneously create agricultural added value and stable income, and driving the revitalization of local agriculture and creating opportunities for young people to return to their hometowns. For fishery-solar symbiosis project sites, the focus will be on the feasibility of aquaculture planning and design, as well as operational stability. Environmental reviews and community engagement mechanisms will be strengthened to ensure projects balance ecological sustainability with local co-prosperity. In the future, the Company will continue to seek strategic partners with professional expertise across the upstream and downstream value chains, including aquaculture teams, distribution channels, and operations management units, to enhance overall investment returns and project value.

Expand project pipelines and diversify revenue streams

In addition to large-scale agricultural and fishery-solar project sites, the Company will also actively develop small rooftop solar PV project sites in 2026 to diversify the risk associated with land-based project review timelines and enhance project sourcing flexibility and turnover efficiency. In addition, the Company has continued to undertake turnkey engineering and construction services for solar PV project sites to broaden its engineering service revenue base and mitigate the impact of volatility in single-project development income, thereby enhancing the stability and diversification of its revenue structure.

Develop a green energy platform to enhance asset management

Adopting a business model centered around a green energy industry trading platform and asset management company as its main development focus, the Company can flexibly utilize the power plant asset management platform to handle new project sites with varying investment return rates. In addition to obtaining stable management fee and electricity fee income, the Company may also dispose of mature project sites in due course based on future market conditions, realize development gains, and improve asset turnover efficiency. In the long term, the Company will continue to integrate new energy supply chain resources and deepen its platform-based operational advantages.

Green power wheeling to increase power plant investment returns

In response to growing corporate demand for net-zero carbon emissions and RE100 initiatives, the Company will continue to expand its power purchase and sale and green power wheeling businesses. This includes facilitating connections between solar power project sites of varying sizes and electricity-consuming enterprises, thereby enhancing the value of green power transactions and market competitiveness. By optimizing the power sales structure, the Company can not only improve returns on power plant investments but also help stabilize long-term cash flows.

As the renewable energy industry gradually matures, market competition has intensified, and regulations and local development conditions have continued to evolve. The Company will enhance its communication strategies tailored to local conditions and improve its project risk management capabilities, thereby increasing the organization's agility in responding to changes and making strategic adjustments. Under the premise of sound operation and controllable risks, the Company will continue to build project capabilities and platform advantages to ensure sustained growth momentum following its transformation and steadily advance toward scaled and sustainable development.

Chairman: Lin Li-Chen	Managerial Officers: Lin Li-Chen	Accounting Officer: Wu Ting-Ting

Appendix 2

Audit Committee Review Report

The Board of Directors has prepared the Company's 2025 business report, Financial Statements (including Consolidated Financial Statements), and earnings distribution statement, among which the Financial Statements (including Consolidated Financial Statements) have been audited by CPAs Chang Shu-Ying and Huang Hsin-Ting of KPMG, and an audit report has been issued. The Audit Committee has reviewed the aforementioned business report, Financial Statements (including Consolidated Financial Statements), and earnings distribution statement and found no discrepancy. Accordingly, this report is prepared in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your review.

Sincerely

LeadSun Greentech Corporation 2026 Annual General Meeting

Convener of the Audit Committee:

March 11, 2026

Appendix 3

LeadSun Greentech Corporation

Comparison Table of Amendments to the "Regulations Governing the Transfer of Repurchased Shares to Employees"

Article	Amended Provisions	Current Provisions	Description
Article 7	Agreed transfer price per share The shares repurchased this time will be transferred to employees at the average actual repurchase price. However, prior to the transfer, if the number of the Company's issued common shares increases or decreases, the transfer price will be adjusted accordingly to reflect that change. The transfer price is calculated to the second decimal place, with the third decimal place rounded. Transfer price adjustment formula: Adjusted transfer price = average actual repurchase price of shares × (total number of common shares outstanding upon completion of the Company's share repurchase ÷ total number of common shares issued before the transfer of repurchased shares to employees)	Agreed transfer price per share The shares repurchased this time will be transferred to employees at a price based on the average actual repurchase price, ~~rounded to the nearest whole number~~. However, prior to the transfer, if the number of the Company's issued common shares increases or decreases, the transfer price may be adjusted in proportion to such increase or decrease. Transfer price adjustment formula: Adjusted transfer price = average actual repurchase price of shares × (total number of common shares outstanding upon completion of the Company's share repurchase ÷ total number of common shares issued before the transfer of repurchased shares to employees)	The agreed transfer price per share shall be adjusted based on the findings of the audit report issued by the Taiwan Depository & Clearing Corporation.
Article 11	These Regulations shall become effective upon approval by the Board of Directors and shall be submitted to the most recent Annual General Meeting for reporting; the same shall apply to any amendments. These Regulations were established on October 21, 2025. These Regulations were first amended on January 22, 2026.	These Regulations shall become effective upon approval by the Board of Directors and shall be submitted to the most recent Annual General Meeting for reporting; the same shall apply to any amendments. These Regulations were established on October 21, 2025.	Added amendment date

Appendix 4

Independent Auditors' Report

To Board of Directors, LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)

Audit opinions

We have audited the consolidated balance sheets of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) and its subsidiaries (the Group) as of December 31, 2025 and December 31, 2024, and the consolidated statements of comprehensive income, consolidated statements of change in shareholders' equity, consolidated statements of cash flow, and notes to the consolidated financial statements (including a summary of significant accounting policies) covering the years 2025 and 2024 ending December 31 of the respective fiscal year.

In our opinion, the aforementioned financial statements have been prepared, in all material respects, in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," as well as the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the Financial Supervisory Commission (FSC), and present fairly the consolidated financial position of the Group as of December 31, 2025 and 2024, and the results of the consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024.

Basis of audit opinions

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards. Our responsibility under these standards will be further explained in a paragraph that details the auditor's responsibility of the consolidated financial statements in the Independent auditors' report. We are independent of the Group in accordance with the Norms of Professional Ethics for Certified Public Accountants and have fulfilled all other responsibilities thereunder. We believe that we acquired sufficient and appropriate audit evidence to base our audit opinions.

Key audit matters

Key audit matters refer to the most important matters, per our judgment, when auditing the 2025 consolidated financial statements of the Group. These matters have been responded to in the course of our auditing the consolidated financial statements as a whole and when the audit opinion is formed. We do not express separate opinions for each individual matter. Per our judgment, the key audit matters that should be communication in the audit report are as follows:

I. Recognition of profit/loss on engineering contracts

Please refer to Note 4 (14) "Revenue Recognition" of the consolidated financial statements for the accounting policy on engineering revenue recognition; refer to Note 5 for details of the assumptions and estimation uncertainties involved in the recognition of revenue from engineering contracts; and refer to Note 6 (19) for the details of the disclosures related to such revenue.

Description of the key audit matters:

The main business of the Group includes engineering contracts signed with customers, and a significant portion of its operating revenue comes from these contracts. The revenue recognition of these contracts involves significant estimates and judgments, such as total engineering contract costs, the degree of completion, and recognition of additional or reduced engineering revenue based on cost considerations. Subjective judgment by the management may result in changes in many estimates, which, in turn, affect the profit, loss, and revenue recognized by the Group in the financial statements. Therefore, the recognition of profit or loss on engineering contracts was a key assessment item for us during the audit of the Group's consolidated financial statements.

Response to audit procedures:

Our main audit procedures for the above key audit matters included testing the effectiveness of the internal control related to the timing and accuracy of engineering contract revenue and cost recognition; randomly inspecting material contracts; interviewing the management to understand the specific terms and risks of each contract; testing the management’s estimates of total contract costs and calculation of the degree of contract completion; reviewing construction progress payment procedures; and verifying and adjusting the general ledger to assess whether the recognition of the engineering contract revenue and costs complied with relevant accounting standards.

Other matters

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) has prepared individual financial statements for 2025 and 2024, and we expressed unqualified opinions for these two years for reference.

Responsibilities assumed by the management and governing units on the consolidated financial statements

Responsibility of the management is to prepare the fairly presented consolidated financial statements in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers as well as IFRSs, IASs, IFRICs, and announcements endorsed by FSC, maintain necessary internal controls in relation to prepare the consolidated financial statements, and ensure that the consolidated financial statements do not contain significant false statements that are attributable to fraud or error.

In preparing the consolidated financial statements, the management is responsible for evaluating the Group's capability to continue operating as a successful business, disclosing relevant matters, and adopting the accounting basis to continue operating, unless the management intends to liquidate the Group or cease operations, or there is no other option available except for liquidating or ceasing to operate.

The Group’s governance unit (including the Audit Committee) was responsible for supervising the financial reporting procedures.

CPA's responsibility of the audit of the consolidated financial statements

The purpose for auditing the consolidated financial statements is to obtain reasonable assurance as to whether the consolidated financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance refers to high assurance. However, an audit performed in accordance with auditing standards is not a guarantee to detect material misstatement of the consolidated financial statements. Misstatements may result from fraud or error. If the misstated amount, be respective or aggregated, can be reasonably expected to influence the user of the consolidated financial statements to make economic decisions, it is considered material.

As part of an audit in accordance with the auditing standards generally accepted, we exercise professional judgment and maintain professional skepticism throughout the audit. We have also conducted the following tasks:

1. We identified and evaluated the risk of any misstatements in the consolidated financial statements due to fraud or errors, designed and implemented the applicable response measures for the evaluated risks, and acquired sufficient and appropriate audit evidence to base our audit opinions on. Since fraud may involve collusion, forgery, omission on purpose, fraudulent statements or violation of internal control, we did not find that the risk of misstatements due to fraud was higher than the same due to errors.
2. We understood the internal control related to the audit to the extent necessary to design the audit procedures applicable to the current circumstances; however, the purpose of such work was not to express opinions toward the effectiveness of the Group's internal control.
3. We evaluated the appropriateness of the accounting policies adopted by the management and the rationality of the accounting estimates and relevant disclosures made by the management.

4. Based on the obtained audit evidence, we drew a conclusion about the appropriateness of application of the going concern basis of accounting by the management and whether the event or circumstance which might cause major doubts about the Group's ability to continue as a going concern had a material uncertainty. If in our option, there is existing significant uncertainty in such an event or circumstance, we have the responsibility to remind users of the consolidated financial statements to look after relevant disclosures, or revise the audit opinion when disclosure becomes inappropriate. Our conclusion is based on the audit evidence obtained at the date of the auditor's independent report. However, future events or circumstances might result in a situation where the Group would no longer have the ability to continue as a going concern.
5. We evaluated whether the overall presentation, structure, and content of the consolidated financial statements (including relevant notes), as well as the consolidated financial statements themselves, fairly present the relevant transactions and events.
6. We obtained sufficient and appropriate audit evidence from the financial information of individual entities of the Group to express opinions on the consolidated financial statements. We are responsible for the guidance, supervision and implementation of the Group's audit, as well as the forming of audit opinions.

The matters we communicated with the governing unit include the scope and time frame of the audit, as well as the major findings in the audit (including the significant lack of internal controls identified during the audit procedures).

We also provided a declaration of independence to the governance unit, which assured that we complied with the requirements related to independence in the Norms of Professional Ethics for Certified Public Accountants, and communicated all relationships and other matters (including relevant protective measures), which we considered to be likely to cause an impact on the independence of CPAs, to the governance unit.

We have decided on the key audit matters for the Group's 2025 consolidated financial statements for matters communicated with the governing unit. We will make known such matters in the audit report unless the laws and regulations do not allow public disclosure of any particular matter or, in rare cases, we decide not to communicate a particular matter in the audit report as we can reasonably expect the negative impact from such communication will outweigh the benefit to increase the public interest.

KPMG. Taipei, Taiwan, R.O.C.

Certified Public Accountants:

Certified and Approved No. of the Securities Competent Authority:	:	Jin-Guan-Zheng-Liu-Zi No. 0940100754 Jin-Guan-Zheng-Shen Zi No. 1100333824

March 11, 2026

LeadSun Greentech Corporation
(formerly Homenema Technology Incorporation) and Subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NTD thousand

		12.31.2025			12.31.2024	
	Assets		**Amount**	**%**	**Amount**	**%**
	Current assets:					
1100	Cash and Cash Equivalents (Note 6 (1))	$	694,369	38	321,481	23
1136	Financial assets measured at amortized cost - current (Note 8)		3,838	-	-	-
1141	Contract assets – current (Notes 6 (19) and 7)		101,807	5	67,043	5
1170	Accounts receivable, net (Notes 6 (4) and (19))		119,819	6	142,280	10
1180	Accounts receivable – related parties (Notes 6 (4), (19), and 7)		-	-	175	-
1200	Other receivables (Notes 6 (6) and 13)		27,807	1	90,154	6
1220	Income tax assets in current period		2,215	-	846	-
130X	Inventories (Notes 6 (5), 7, and 9)		262,263	14	297,008	21
1410	Prepayment (Notes 6 (7) and 9)		89,699	5	29,996	2
1479	Other current assets – others (Note 8)		1,029	-	3,054	-
1482	Costs to fulfill a contract – current		30,104	2	-	-
	Total current assets		1,332,950	71	952,037	67
	Non-current assets:					
1510	Financial assets measured at fair value through profit or loss – non-current (Note 6 (2))		83,449	4	56,724	4
1517	Financial assets measured at fair value through other comprehensive income – non-current (Notes 6 (3) and 8)		131,480	7	59,260	4
1535	Financial assets measured at amortized cost – non-current (Note 8)		10,979	1	8,164	1
1600	Property, plant, and equipment (Notes 6 (8) and 8)		154,064	8	175,854	12
1755	Right-of-use assets (Notes 6 (9) and 7)		21,517	1	25,463	2
1760	Investment property, net (Notes 6 (10) and 8)		108,280	6	108,980	8
1780	Intangible assets		3,445	-	2,930	-
1840	Deferred income tax assets (Note 6 (15))		19,469	1	8,797	1
1990	Other current assets (Notes 8 and 9)		24,637	1	19,552	1
	Total non-current assets		557,320	29	465,724	33
	Total assets	$	1,890,270	100	1,417,761	100

LeadSun Greentech Corporation
(formerly Homenema Technology Incorporation) and Subsidiaries
Consolidated Balance Sheet (continued)
December 31, 2025 and 2024

Unit: NTD thousand

		12.31.2025		12.31.2024	
	Liabilities and Equity	**Amount**	**%**	**Amount**	**%**
	Current liabilities:				
2100	Short-term borrowings (Note 6 (11))	$ 312,578	17	200,000	13
2130	Contract liabilities – current (Notes 6 (19) and 7)	66,917	4	23,104	2
2150	Notes payable	-	-	3,655	-
2171	Accounts payable	82,793	4	79,277	6
2180	Accounts payable – related parties (Note 7)	1,479	-	-	-
2200	Other payables (Note 6 (20))	18,094	1	21,502	2
2230	Income tax liabilities in the current period (Note 6 (15))	-	-	7,560	1
2280	Lease liabilities – current (Notes 6 (13) and 7)	11,467	1	77,026	5
2320	Long-term borrowings due within one year or operation cycle (Note 6 (12)))	23,876	1	21,363	2
2399	Other current liabilities - others	1,383	-	1,476	-
	Total current liabilities	518,587	28	434,963	31
	Non-current liabilities:				
2500	Financial liabilities measured at fair value through profit or loss – non-current (Notes 6 (2) and (14))	946	-	-	-
2530	Corporate bonds payable (Note 6 (14))	478,175	25	-	-
2540	Long-term borrowings (Note 6 (12))	106,489	6	130,365	9
2550	Liability reserve - non-current	2,437	-	1,482	-
2580	Lease liabilities – non-current (Notes 6 (13) and 7)	18,970	1	19,301	1
2645	Deposits received	1,092	-	760	-
	Total non-current liabilities	608,109	32	151,908	10
	Total liabilities	1,126,696	60	586,871	41
	Equity attributable to owners of the parent company (Notes 6 (14), (16), and (17)):				
3110	Common stock capital	389,854	21	390,110	28
3200	Capital reserve	348,368	18	329,956	23
3310	Legal reserve	15,976	1	13,015	1
3320	Special reserve	3,635	-	1,877	-
3351	Accumulated earnings/deficit	31,310	2	125,650	9
3400	Other equity	3,112	-	(29,718)	(2)
3500	Treasury stock	(28,681)	(2)	-	-
	Total equity	763,574	40	830,890	59
	Total liabilities and equity	$ 1,890,270	100	1,417,761	100

(For details please refer to the attached consolidated financial statement notes)

Chairman: Lin Li-Chen **Managerial Officer: Lin Li-Chen** **Accounting Officer: Wu Ting-Ting**

LeadSun Greentech Corporation
(formerly Homenema Technology Incorporation) and Subsidiaries
Consolidated Statements of Comprehensive Income
From January 1 to December 31, 2025 and 2024

Unit: NTD thousand

		2025		2024	
		Amount	%	Amount	%
4000	**Operating revenue (Notes 6 (19) and 7)**	$ 251,496	100	777,629	100
5000	**Operating costs (Notes 6 (5) and 7)**	220,198	88	664,593	85
	Operating gross profit	31,298	12	113,036	15
	Operating expense (Notes 6 (13), (16), (17), (20), 7, and 9):				
6100	Marketing expense	27,678	11	33,521	4
6200	Administrative expense	61,531	24	65,005	8
6450	Expected loss from credit impairment	22,827	9	-	-
		112,036	44	98,526	12
	Operating (loss) gain, net	(80,738)	(32)	14,510	3
	Non-operating income and expenditures (Notes 6 (5), (6), (8), (13), (14), (21), and 7):				
7100	Interest income	4,855	2	2,301	-
7010	Other incomes	8,913	4	9,643	1
7020	Other profits and losses	20,870	8	9,844	1
7050	Financial costs	(14,822)	(6)	(8,757)	(1)
		19,816	8	13,031	1
	Net profit (loss) before tax	(60,922)	(24)	27,541	4
7950	**Less: Income tax (gain) expenses (Note 6 (15))**	(10,302)	(4)	5,315	1
	Net (loss) income in current period	(50,620)	(20)	22,226	3
8300	**Other comprehensive income:**				
8310	**Items not to be reclassified into profit or loss**				
8316	Unrealized valuation profit/loss from investment in equity instruments measured at fair value through other comprehensive income	13,710	5	5,626	1
	Total items not to be reclassified into profit or loss	13,710	5	5,626	1
8300	**Other comprehensive income in current period (net after tax)**	13,710	5	5,626	1
	Total comprehensive income in current period	$ (36,910)	(15)	27,852	4
	Net income attributable to:				
8610	Owner of the parent company	$ (50,620)	(20)	22,226	3
	Total comprehensive income attributable to:				
8710	Owner of the parent company	$ (36,910)	(15)	27,852	4
	Earnings (loss) per share (NTD) (Note 6 (18))				
9750	**Basic earnings (loss) per share (NTD)**	$	(1.32)		0.61
9850	**Diluted earnings (loss) per share (NTD)**	$	(1.32)		0.60

(For details please refer to the attached consolidated financial statement notes)

Chairman: Lin Li-Chen **Managerial Officer: Lin Li-Chen** **Accounting Officer: Wu Ting-Ting**

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) and Subsidiaries
Consolidated Statements of Changes in Equity
From January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Equity attributable to owners of the parent company									
						Other equity items				
	Common stock capital	Capital reserve	Legal reserve	Special reserve	Undistributed earnings	Unrealized profit (loss) of financial assets measured at fair value through comprehensive income	Others - Unearned employee compensation	Treasury stock	Total equity attributable to owners of the parent company	Total equity
Balance as of January 1, 2024	$ 296,890	27,482	885	6,077	123,190	(1,876)	(22,366)	-	430,282	430,282
Net income in current period	-	-	-	-	22,226	-	-	-	22,226	22,226
Other comprehensive income in current period	-	-	-	-	-	5,626	-	-	5,626	5,626
Total comprehensive income in current period	-	-	-	-	22,226	5,626	-	-	27,852	27,852
Earnings appropriation and distribution:										
Provision of legal reserves	-	-	12,130	-	(12,130)	-	-	-	-	-
Special reserve	-	-	-	(4,200)	4,200	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(19,220)	-	-	-	(19,220)	(19,220)
Cash capital increase	90,000	269,000	-	-	-	-	-	-	359,000	359,000
Retirement of restricted stocks for employees	(2,580)	(9,960)	-	-	-	-	5,672	-	(6,868)	(6,868)
Share-based payment transactions	5,800	43,434	-	-	-	-	(9,390)	-	39,844	39,844
Equity instruments measured at fair value through other comprehensive income	-	-	-	-	7,384	(7,384)	-	-	-	-
Balance as of December 31, 2024	390,110	329,956	13,015	1,877	125,650	(3,634)	(26,084)	-	830,890	830,890
Net loss Current Period	-	-	-	-	(50,620)	-	-	-	(50,620)	(50,620)
Other comprehensive income in current period	-	-	-	-	-	13,710	-	-	13,710	13,710
Total comprehensive income in current period	-	-	-	-	(50,620)	13,710	-	-	(36,910)	(36,910)
Earnings appropriation and distribution:										
Provision of legal reserves	-	-	2,961	-	(2,961)	-	-	-	-	-
Provision of special reserves	-	-	-	1,758	(1,758)	-	-	-	-	-
Common stock cash dividends	-	-	-	-	(39,001)	-	-	-	(39,001)	(39,001)
Incurred due to recognition of equity component - stock options of issued convertible bonds	-	19,982	-	-	-	-	-	-	19,982	19,982
Retirement of restricted stocks for employees	(776)	(3,533)	-	-	-	-	1,574	-	(2,735)	(2,735)
Conversion of convertible corporate bonds	520	1,482	-	-	-	-	-	-	2,002	2,002
Treasury stock repurchase	-	-	-	-	-	-	-	(28,681)	(28,681)	(28,681)
Share-based payment transactions	-	481	-	-	-	-	17,546	-	18,027	18,027
Balance as of December 31, 2025	**$ 389,854**	**348,368**	**15,976**	**3,635**	**31,310**	**10,076**	**(6,964)**	**(28,681)**	**763,574**	**763,574**

(For details please refer to the attached consolidated financial statement notes)

Chairman: Lin Li-Chen **Managerial Officer: Lin Li-Chen** **Accounting Officer: Wu Ting-Ting**

LeadSun Greentech Corporation
(formerly Homenema Technology Incorporation) and Subsidiaries
Consolidated Statements of Cash Flows
From January 1 to December 31, 2025 and 2024

Unit: NTD thousand

		2025	2024
Cash flow from operating activities:			
Pre-tax net (loss) profit in current period	$	(60,922)	27,541
Adjustments:			
Income and expenses			
Depreciation expense		24,454	23,694
Amortization expense		703	330
Expected loss from credit impairment		22,827	-
Net profit on financial assets and liabilities measured at fair value through profit or loss		(25,729)	-
Interest expense		14,822	8,757
Interest income		(4,855)	(2,301)
Dividend income		(2,086)	(4,447)
Share-based payment compensation cost		15,292	32,976
Gains on disposal of investment		(1,741)	(16,096)
Loss from impairment of non-financial assets		6,807	8,669
Provision for liability reserves		912	-
Total income and expenses		51,406	51,582
Changes of assets and liabilities relating to operating activities:			
Net changes of assets relating to operating activities:			
Contract assets		(34,764)	(61,790)
Accounts receivable		16,636	(131,675)
Other receivables		(61)	(19,664)
Inventory		(66,390)	(89,281)
Prepayments		(73,322)	16,927
Other current assets		(2,203)	(2,137)
Total net changes of assets relating to operating activities		(160,104)	(287,620)
Net changes of liabilities relating to operating activities			
Contract liabilities		43,813	(169,538)
Notes payable		(3,655)	(2,263)
Accounts payable		4,995	49,889
Other payables		(327)	61,802
Other current liabilities		(93)	286
Total net changes of liabilities relating to operating activities		44,733	(59,824)
Total net changes of assets and liabilities relating to operating activities		(115,371)	(347,444)
Total adjustment items		(63,965)	(295,862)
Cash outflow from operations		(124,887)	(268,321)
Interest received		4,855	2,301
Interest paid		(10,763)	(10,055)
Income tax paid		(9,299)	(1,897)
Net cash outflow from operating activities		(140,094)	(277,972)

LeadSun Greentech Corporation
(formerly Homenema Technology Incorporation) and Subsidiaries
Consolidated Statement of Cash Flow (continued)
From January 1 to December 31, 2025 and 2024
Unit: New Taiwan Dollars in thousands

	2025	2024
Cash flow from investing activities:		
Acquisition of financial assets measured at fair value through other comprehensive income	(13,700)	(10,000)
Disposal of financial assets measured at fair value through other comprehensive income	-	18,264
Acquisition of financial assets measured at amortized cost	(3,176)	(3,997)
Acquisition of subsidiaries (after deduction of cash obtained)	-	(94)
Disposal of subsidiaries	18,301	635
Acquisition of property, plant, and equipment	(1,803)	(77,870)
Decrease (increase) in other receivables	20,500	(30,500)
Acquisition of intangible assets	(1,218)	(242)
Acquisition of investment property	-	(40,882)
Increase in other non-current assets	(5,285)	(6,691)
Dividends received	2,086	4,447
Cash inflow (outflow) from investing activities	15,705	(146,930)
Cash flow from financing activities:		
Increase in short-term borrowings	112,578	61,000
Issuance of corporate bonds	494,591	-
(Repayment) borrowing of long-term loans	(21,363)	67,126
Increase in deposits received	332	-
Repayment of principal for lease	(21,179)	(22,556)
Payment of cash dividends	(39,001)	(19,220)
Cash capital increase	-	359,000
Treasury stock repurchase cost	(28,681)	-
Net cash inflow from financing activities	497,277	445,350
Increase of cash and cash equivalents in the current period	372,888	20,448
Balance of cash and cash equivalents at the beginning of period	321,481	301,033
Balance of cash and cash equivalents at the end of period	$ **694,369**	**321,481**

(For details please refer to the attached consolidated financial statement notes)

Chairman: Lin Li-Chen　　**Managerial Officer: Lin Li-Chen**　　**Accounting Officer: Wu Ting-Ting**

Appendix 5

Independent Auditors' Report

To Board of Directors, LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)

Audit opinions

We have audited the balance sheets of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) as of December 31, 2025 and December 31, 2024, and the statements of comprehensive income, statements of change in shareholders' equity, statements of cash flows, and notes to the standalone financial statements (including a summary of significant accounting policies) covering the years 2025 and 2024 ending December 31 of the respective fiscal year.

In our opinion, the aforementioned standalone financial statements have been prepared, in all material respects, in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and present fairly the financial position of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) as of December 31, 2025 and 2024, and its financial performance and cash flows for the years ended December 31, 2025 and 2024.

Basis of audit opinions

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the auditing standards. Our responsibility under these standards is further explained in the paragraph that details the auditors' responsibilities for the audit of the standalone financial statements in the independent auditors' report. We are independent of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) in accordance with the Norms of Professional Ethics for Certified Public Accountants and have fulfilled all other responsibilities thereunder. We believe that we acquired sufficient and appropriate audit evidence to base our audit opinions.

Key audit matters

Key audit matters refer to the most important matters, per our judgment, when auditing the 2025 standalone financial statements of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation). These matters were addressed in the course of our audit of the standalone financial statements as a whole and in the formation of our audit opinion. We do not express separate opinions on these matters. Per our judgment, the key audit matters that should be communication in the audit report are as follows:

I. Recognition of profit/loss on engineering contracts

Please refer to Note 4 (13) "Revenue Recognition" of the standalone financial statements for the accounting policy on engineering revenue recognition; refer to Note 5 for details of the assumptions and estimation uncertainties involved in the recognition of revenue from engineering contracts; and refer to Note 6 (14) for the details of the disclosures related to such revenue.

Description of the key audit matters:

The main business of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) includes engineering contracts signed with customers, and a significant portion of its operating revenue comes from these contracts. The revenue recognition of these contracts involves significant estimates and judgments, such as total engineering contract costs, the degree of completion, and recognition of additional or reduced engineering revenue based on cost considerations. Subjective judgment by the management may result in changes in many estimates, which, in turn, affect the profit, loss, and revenue recognized by LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) in the financial statements. Therefore, the recognition of profit or loss on engineering contracts was a key assessment item for us during the audit of the standalone financial statements.

Response to audit procedures:

Our main audit procedures for the above key audit matters included testing the effectiveness of the internal control related to the timing and accuracy of engineering contract revenue and cost recognition; randomly inspecting material contracts; interviewing the management to understand the specific terms and risks of each contract; testing the management's estimates of total contract costs and calculation of the degree of contract completion; reviewing construction progress payment procedures; and verifying and adjusting the general ledger to assess whether the recognition of the engineering contract revenue and costs complied with relevant accounting standards.

Responsibilities assumed by the management and governing units on the standalone financial statements

The management is responsible for preparing and fairly presenting the standalone financial statements in conformity with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers," as well as the IFRSs, IASs, IFRICs, and announcements endorsed by the FSC; maintaining the necessary internal controls in relation to the preparation of the standalone financial statements; and ensuring that the standalone financial statements do not contain significant false statements, whether due to fraud or error.

In preparing the standalone financial statements, the management is responsible for evaluating the capability of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) to continue operating as a successful business, disclosing relevant matters, and adopting the accounting basis to continue operating, unless the management intends to liquidate LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) or cease operations, or there is no other option available except for liquidating or ceasing to operate.

The governance unit (including the Audit Committee) of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) was responsible for supervising the financial reporting procedures.

The CPAs are responsible for the audit of the standalone financial statements

The purpose of auditing the standalone financial statements is to obtain reasonable assurance as to whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance refers to a high level of assurance. However, an audit performed in accordance with auditing standards is not a guarantee that all material misstatements within the standalone financial statements will be detected. Misstatements may result from fraud or error. If misstated amounts, individually or in the aggregate, can be reasonably expected to influence the users of the standalone financial statements in making economic decisions, they are considered material.

As part of an audit in accordance with the auditing standards generally accepted, we exercise professional judgment and maintain professional skepticism throughout the audit. We have also conducted the following tasks:

1. We identified and evaluated the risk of any misstatements in the standalone financial statements due to fraud or errors, designed and implemented the applicable response measures for the evaluated risks, and acquired sufficient and appropriate audit evidence to base our audit opinions on. Since fraud may involve collusion, forgery, omission on purpose, fraudulent statements or violation of internal control, we did not find that the risk of misstatements due to fraud was higher than the same due to errors.
2. We understood the internal control related to the audit to the extent necessary to design the audit procedures applicable to the current circumstances; however, the purpose of such work was not to express opinions toward the effective internal control of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation).
3. We evaluated the appropriateness of the accounting policies adopted by the management and the rationality of the accounting estimates and relevant disclosures made by the management.

4. Based on the obtained audit evidence, we drew a conclusion about the appropriateness of application of the going concern basis of accounting by the management and whether the event or circumstance which might cause major doubts about the ability of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) to continue as a going concern had a material uncertainty. If in our opinion, there exists a significant uncertainty in such an event or circumstance, we have the responsibility to remind users of the standalone financial statements to review the relevant disclosures, or to modify the audit opinion if those disclosures are inappropriate. Our conclusion is based on the audit evidence obtained at the date of the auditor's independent report. However, future events or circumstances might result in a situation where LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) would no longer have the ability to continue as a going concern.
5. We evaluated whether the overall presentation, structure, and content of the standalone financial statements (including relevant notes), as well as the standalone financial statements themselves, fairly present the relevant transactions and events.
6. We obtained sufficient and appropriate audit evidence from the financial information of each investee that uses the equity method to express opinions on the standalone financial statements. We are responsible for the guidance, supervision, and implementation of the audit, as well as the formation of audit opinions toward LeadSun Greentech Corporation (formerly Homenema Technology Incorporation).

The matters we communicated with the governing unit include the scope and time frame of the audit, as well as the major findings in the audit (including the significant lack of internal controls identified during the audit procedures).

We also provided a declaration of independence to the governance unit, which assured that we complied with the requirements related to independence in the Norms of Professional Ethics for Certified Public Accountants, and communicated all relationships and other matters (including relevant protective measures), which we considered to be likely to cause an impact on the independence of CPAs, to the governance unit.

We have decided on the key audit matters for the 2025 standalone financial statements of LeadSun Greentech Corporation (formerly Homenema Technology Incorporation) for matters communicated with the governing unit. We will make known such matters in the audit report unless the laws and regulations do not allow public disclosure of any particular matter or, in rare cases, we decide not to communicate a particular matter in the audit report as we can reasonably expect the negative impact from such communication will outweigh the benefit to increase the public interest.

KPMG. Taipei, Taiwan, R.O.C.

Certified Public Accountants:

Certified and Approved No. of the Securities Competent Authority:	:	Jin-Guan-Zheng-Liu-Zi No. 0940100754 Jin-Guan-Zheng-Shen Zi No. 1100333824

March 11, 2026

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)

Balance Sheet

December 31, 2025 and 2024

Unit: NTD thousand

	Assets	12.31.2025 Amount	%	12.31.2024 Amount	%
	Current assets:				
1100	Cash and Cash Equivalents (Note 6 (1))	$ 491,752	33	165,363	17
1136	Financial assets measured at amortized cost – current (Note 8)	561	-	-	-
1141	Contract assets – current (Notes 6 (14) and 7)	99,982	7	61,940	6
1170	Accounts receivable, net (Notes 6 (3) and (14))	89,717	6	103,218	11
1200	Other receivables	26	-	36,190	4
1220	Income tax assets in current period	270	-	151	-
130X	Inventories (Notes 6 (4) and 9)	130,613	9	68,075	7
1410	Prepayments	78,161	5	22,848	2
1479	Other current assets – others	1,029	-	1,028	-
1482	Costs to fulfill a contract - current	7,222	-	-	-
	Total current assets	899,333	60	458,813	47
	Non-current assets:				
1517	Financial assets measured at fair value through other comprehensive income – non-current (Note 6 (2))	55,661	4	55,091	6
1550	Investments accounted for using the equity method (Notes 6 (5) and 7)	418,199	28	336,998	34
1600	Property, plant and equipment	1,212	-	1,818	-
1755	Right-of-use assets	3,251	-	5,980	1
1760	Investment property, net (Notes 6 (6) and 8)	108,280	7	108,980	11
1780	Intangible assets	327	-	378	-
1840	Deferred income tax assets (Note 6 (10))	11,115	1	2,927	-
1990	Other non-current assets – others (Note 8)	2,049	-	12,092	1
	Total non-current assets	600,094	40	524,264	53
	Total assets	**$ 1,499,427**	**100**	**983,077**	**100**

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)
Balance Sheet (continued)
December 31, 2025 and 2024

Unit: NTD thousand

		12.31.2025			12.31.2024	
	Liabilities and Equity		**Amount**	**%**	**Amount**	**%**
	Current liabilities:					
2100	Short-term borrowings (Note 6 (7))	$	125,262	8	-	-
2130	Contract liabilities – current (Note 6 (14))		25,612	2	-	-
2171	Accounts payable		63,641	4	61,712	6
2219	Other payables (Note 6 (15))		7,060	-	10,064	-
2220	Accounts payable – related parties (Note 7)		1	-	35,574	4
2230	Income tax liabilities in the current period (Note 6 (10))		-	-	4,708	-
2280	Lease liabilities – current		1,840	-	5,292	1
2320	Long-term borrowings due within one year or operating cycle (Note 6 (8))		4,226	-	2,171	-
2399	Other current liabilities - others		308	-	271	-
	Total current liabilities		227,950	14	119,792	11
	Non-current liabilities:					
2500	Financial liabilities measured at fair value through profit or loss – non-current (Note 6 (9))		946	-	-	-
2530	Corporate bonds payable (Note 6 (9))		478,175	33	-	-
2540	Long-term borrowings (Note 6 (8))		26,565	2	30,791	3
2580	Lease liabilities – non-current		1,457	-	844	-
2670	Other non-current liabilities – others		760	-	760	-
	Total non-current liabilities		507,903	35	32,395	3
	Total liabilities		735,853	49	152,187	14
	Equity (Notes 6 (9), (11), and (12))					
3110	Common stock capital		389,854	27	390,110	41
3200	Capital reserve		348,368	23	329,956	34
3310	Legal reserve		15,976	1	13,015	1
3320	Special reserve		3,635	-	1,877	-
3351	Accumulated earnings/deficit		31,310	2	125,650	13
3400	Other equity		3,112	-	(29,718)	(3)
3500	Treasury stock		(28,681)	(2)	-	-
	Total equity		763,574	51	830,890	86
	Total liabilities and equity	$	1,499,427	100	983,077	100

(For details, please refer to the attached standalone financial statement notes)

Chairman: Lin Li-Chen **Managerial Officer: Lin Li-Chen** **Accounting Officer: Wu Ting-Ting**

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)
Statements of Comprehensive Income
From January 1 to December 31, 2025 and 2024

Unit: NTD thousand

		2025		2024	
		Amount	**%**	**Amount**	**%**
4000	**Operating revenue (Notes 6 (14) and 7)**	$ 135,733	100	695,314	100
5000	**Operating costs (Note 6 (4), (12), and 7)**	119,667	88	617,524	89
5910	Less: Unrealized sales gain or loss (Note 6 (5))	669	-	743	-
5920	Add: Realized sales gain or loss (Note 6 (5))	-	-	14,026	2
	Operating gross profit	15,397	12	91,073	13
	Operating expense (Notes 6 (3), (12), (15), 7, and 9):				
6100	Marketing expense	11,567	9	9,658	1
6200	Administrative expense	49,871	37	54,722	8
6450	Expected loss from credit impairment	19,619	14	-	-
		81,057	60	64,380	9
	Operating (loss) gain, net	(65,660)	(48)	26,693	4
	Non-operating income and expenditures (Note 6 (5), (9), (16), and 7):				
7100	Interest income	2,869	2	1,647	-
7010	Other incomes	8,985	7	5,288	1
7020	Other profits and losses	(1,261)	(1)	(49)	-
7050	Financial costs	(6,707)	(5)	(324)	-
7060	Share of associates recognized under the equity method	3,327	2	(2,704)	-
		7,213	5	3,858	1
	Net profit (loss) before tax	(58,447)	(43)	30,551	5
7950	**Less: Income tax (gain) expenses (Note 6 (10))**	(7,827)	(6)	8,325	1
	Net (loss) income in current period	(50,620)	(37)	22,226	4
8300	**Other comprehensive income:**				
8310	**Items not to be reclassified into profit or loss**				
8316	Unrealized valuation profit/loss from investment in equity instruments measured at fair value through other comprehensive income (Note 6 (17))	10,570	8	5,626	1
8330	Share of other comprehensive income of subsidiaries recognized under the equity method	3,140	2	-	-
	Total items not to be reclassified into profit or loss	13,710	10	5,626	1
8300	**Other comprehensive income in current period (net after tax)**	13,710	10	5,626	1
	Total comprehensive income in current period	$ (36,910)	(27)	27,852	5
	Earnings (loss) per share (NTD) (Note 6 (13))				
9750	**Basic earnings (loss) per share (NTD)**	$	(1.32)		0.61
9850	**Diluted earnings (loss) per share (NTD)**	$	(1.32)		0.60

(For details, please refer to the attached standalone financial statement notes)

Chairman: Lin Li-Chen | **Managerial Officer: Lin Li-Chen** | **Accounting Officer: Wu Ting-Ting**

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)
Statements of Changes in Equity
From January 1 to December 31, 2025 and 2024

Unit: NTD thousand

	Common stock capital	Capital reserve	Legal reserve	Special reserve	Undistributed earnings	Other equity items: Unrealized profit (loss) of financial assets measured at fair value through comprehensive income	Other equity items: Others - Unearned employee compensation	Treasury stock	Total equity
Balance as of January 1, 2024	$ 296,890	27,482	885	6,077	123,190	(1,876)	(22,366)	-	430,282
Net income in current period	-	-	-	-	22,226	-	-	-	22,226
Other comprehensive income in current period	-	-	-	-	-	5,626	-	-	5,626
Total comprehensive income in current period	-	-	-	-	22,226	5,626	-	-	27,852
Earnings appropriation and distribution:									
Provision of legal reserves	-	-	12,130	-	(12,130)	-	-	-	-
Provision of special reserves	-	-	-	(4,200)	4,200	-	-	-	-
Common stock cash dividends	-	-	-	-	(19,220)	-	-	-	(19,220)
Cash capital increase	90,000	269,000	-	-	-	-	-	-	359,000
Retirement of restricted stocks for employees	(2,580)	(9,960)	-	-	-	-	5,672	-	(6,868)
Share-based payment transactions	5,800	43,434	-	-	-	-	(9,390)	-	39,844
Equity instruments measured at fair value through other comprehensive income	-	-	-	-	7,384	(7,384)	-	-	-
Balance as of December 31, 2024	390,110	329,956	13,015	1,877	125,650	(3,634)	(26,084)	-	830,890
Net loss Current Period	-	-	-	-	(50,620)	-	-	-	(50,620)
Other comprehensive income in current period	-	-	-	-	-	13,710	-	-	13,710
Total comprehensive income in current period	-	-	-	-	(50,620)	13,710	-	-	(36,910)
Earnings appropriation and distribution:									
Provision of legal reserves	-	-	2,961	-	(2,961)	-	-	-	-
Special reserve	-	-	-	1,758	(1,758)	-	-	-	-
Common stock cash dividends	-	-	-	-	(39,001)	-	-	-	(39,001)
Incurred due to recognition of equity component - stock options of issued convertible bonds	-	19,982	-	-	-	-	-	-	19,982
Retirement of restricted stocks for employees	(776)	(3,533)	-	-	-	-	1,574	-	(2,735)
Conversion of convertible corporate bonds	520	1,482	-	-	-	-	-	-	2,002
Treasury stock repurchase	-	-	-	-	-	-	-	(28,681)	(28,681)
Share-based payment transactions	-	481	-	-	-	-	17,546	-	18,027
Balance as of December 31, 2025	**$ 389,854**	**348,368**	**15,976**	**3,635**	**31,310**	**10,076**	**(6,964)**	**(28,681)**	**763,574**

(For details, please refer to the attached standalone financial statement notes)

Chairman: Lin Li-Chen **Managerial Officer: Lin Li-Chen** **Accounting Officer: Wu Ting-Ting**

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)
Statements of Cash Flows
From January 1 to December 31, 2025 and 2024

Unit: NTD thousand

		2025	2024
Cash flow from operating activities:			
Pre-tax net (loss) profit in current period	$	(58,447)	30,551
Adjustments:			
Income and expenses			
Depreciation expense		8,649	8,391
Amortization expense		237	122
Expected loss from credit impairment		19,619	-
Net loss from financial liabilities measured at fair value through profit or loss		996	-
Interest expense		6,707	324
Interest income		(2,869)	(1,647)
Dividend income		(2,086)	-
Share-based payment compensation cost		6,645	15,467
Share of profit/loss of subsidiaries recognized under the equity method		(3,327)	2,704
Unrealized gains/losses between affiliates		669	(13,283)
Total income and expenses		35,240	12,078
Changes of assets and liabilities relating to operating activities:			
Net changes of assets relating to operating activities:			
Contract assets		(38,042)	(17,508)
Accounts receivable		7,501	(97,210)
Other receivables		36,164	(34,790)
Inventory		(62,538)	(43,000)
Prepayments		(68,932)	(21,128)
Other current assets		(1)	(1,029)
Costs to fulfill a contract – increase		(7,222)	-
Total net changes of assets relating to operating activities		(133,070)	(214,665)
Net changes of liabilities relating to operating activities			
Contract liabilities		25,612	(184,187)
Accounts payable		1,929	41,247
Other payables		(38,577)	27,316
Other current liabilities		37	(1,172)
Total net changes of liabilities relating to operating activities		(10,999)	(116,796)
Total net changes of assets and liabilities relating to operating activities		(144,069)	(331,461)
Total adjustment items		(108,829)	(319,383)
Cash outflow from operations		(167,276)	(288,832)
Interest received		2,869	1,647
Interest paid		(1,189)	(324)
Income tax paid		(5,188)	(192)
Net cash outflow from operating activities		(170,784)	(287,701)

LeadSun Greentech Corporation (formerly Homenema Technology Incorporation)
Statement of Cash Flow (continued)
From January 1 to December 31, 2025 and 2024

Unit: New Taiwan Dollars in thousands

	2025	2024
Cash flow from investing activities:		
Acquisition of financial assets measured at fair value through other comprehensive income	-	(10,000)
Disposal of financial assets measured at fair value through other comprehensive income	10,000	18,264
Acquisition of financial assets measured at amortized cost	(561)	-
Investment obtained using the equity method	-	(85,000)
Acquisition of property, plant, and equipment	(1,592)	(392)
Acquisition of intangible assets	(186)	(241)
Acquisition of investment property	-	(40,882)
Decrease (increase) in other non-current assets	10,043	(21)
Dividends received	15,330	-
Cash inflow (outflow) from investing activities	33,034	(118,272)
Cash flow from financing activities:		
Increase in short-term borrowings	125,262	-
Issuance of corporate bonds	494,591	-
Borrowing of long-term loans	-	25,880
Repayment of long-term loans	(2,171)	-
Repayment of principal for lease	(5,861)	(6,781)
Payment of cash dividends	(39,001)	(19,220)
Cash capital increase	-	359,000
Treasury stock repurchase cost	(28,681)	-
Acquisition of subsidiary equity	(80,000)	-
Net cash inflow from financing activities	464,139	358,879
Increase (decrease) of cash and cash equivalents in the current period	326,389	(47,094)
Balance of cash and cash equivalents at the beginning of period	165,363	212,457
Balance of cash and cash equivalents at the end of period	**$ 491,752**	**165,363**

(For details, please refer to the attached standalone financial statement notes)

Chairman:	Managerial Officer:	Accounting Officer:
Lin Li-Chen	Lin Li-Chen	Wu Ting-Ting

Appendix 6

Explanation of the changes before and after the 2025 fund utilization plan for the issuance of the 2nd domestic unsecured convertible corporate bonds

I. Content of the plan prior to amendment

1. Funding required for this plan: NT$500,000 thousand
2. Source of funds:

   The 2nd domestic unsecured convertible corporate bonds were issued, with 5,000 bonds issued at a face value of NT$100 thousand each, for a total face value of NT$500,000 thousand, at a coupon rate of 0% and an issue period of 3 years, issued at 100% of face value, with a total issue amount of NT$500,000 thousand.
3. Project items and planned fund utilization schedule

Unit: NT$ thousand

Project item	Expected completion date	Total funding required	Planned fund utilization schedule					
			Q2 2025	Q3 2025	Q4 2025	Q1 2026	Q2 2026	Q3 2026
Strengthening working capital	Q3 2026	500,000	44,077	-	158,286	44,077	41,475	212,085
Total		500,000	44,077	-	158,286	44,077	41,475	212,085

4. Expected benefits

   The Company's capital raising plan generated a total of NT$500,000 thousand, which will be used entirely to strengthen working capital and support the funding needs arising from the expansion of its operating scale. The funds raised will replace bank financing, helping to enhance the stability of long-term funding, strengthen the flexibility of fund allocation, reduce reliance on banks, save interest expenses, and improve the Company's operational competitiveness. If the aforementioned funding needs were fully financed by bank borrowings, based on the Company's current average borrowing rate of approximately 2.57%, it is estimated that interest expenses of NT$1,867 thousand could be saved in 2025, NT$9,858 thousand in 2026, and NT$12,850 thousand annually from 2027 onwards.
5. Funding requirements and construction progress of engineering projects

Unit: NT$ thousand

Item		2025 (Estimated)	2026 (Estimated)	2027 (Estimated)	Total
Funds invested	Tainan Fishery-Electricity Project A	210,659	989,700	706,069	1,906,428
	Tainan Fishery-Electricity Project B				
Source of funds	Bank loan	-	-	-	-
	Funds raised	202,363	297,637	-	500,000
	Own funds – construction receipts	8,296	692,063	706,069	1,406,428

6. Status of fund utilization

Unit: NT$ thousand

Project item	Implementation status		Cumulative figures as	Reasons for Schedule Variance and Improvement Plans
Strengthening working capital	Amount utilized	Scheduled	246,370	The primary reason is that both the Qigu Taiqu Section fishery-electricity symbiosis project and the Xiashanziliao fishery-electricity symbiosis project are currently in the stage of applying to the competent authority for agricultural permits.
		Actual	23,358	
	Implementation progress	Scheduled	49.27%	
		Actual	4.67%	

II. Content of the revised plan

1. Source of funds:

   The 2nd domestic unsecured convertible corporate bonds were issued, with 5,000 bonds issued at a face value of NT$100 thousand each, for a total face value of NT$500,000 thousand, at a coupon rate of 0% and an issue period of 3 years, issued at 100% of face value, with a total issue amount of NT$500,000 thousand.

2. Project items and planned fund utilization schedule

Unit: NT$ thousand

Project item	Expected completion date	Total funding required	Planned fund utilization schedule			
			Q1 2026	Q2 2026	Q3 2026	Q4 2026
Strengthen working capital – Tainan	Q3 2026	23,358	23,358	-	-	-
Strengthening working capital	Q4 2026	76,642	-	24,147	31,279	21,216
Repayment of bank borrowings	Q2 2026	400,000	-	150,000	250,000	-
Total		500,000	23,358	174,147	281,279	21,216

3. Expected benefits

   (1) Strengthen working capital – Tainan fishery-solar project

   The fundraising plan of NT$23,358 thousand is to cover the expenses for the preliminary planning and application process of the Tainan fishery-electricity co-location project

   (2) Strengthening working capital

   For the planned projects, NT$76,642 thousand has been allocated to working capital, primarily to cover employee salaries, labor costs, and payments to suppliers for material procurement, project costs, and performance bonds related to the projects contracted by the Company currently under construction or in the application phase If all necessary expenses arising from the above engineering projects and operating activities are fully covered by this funding instead of bank borrowings, based on the Company’s current average short-term borrowing rate of approximately 2.48%, it is estimated that annual interest expenses caused by bank borrowings may be reduced by NT$1,900 thousand in the future. This would also strengthen the Company’s financial structure, increase flexibility in the use of funds, and ensure the stable operation of the Company.

(3) Repayment of bank borrowings

This fundraising plan of NT$400,000 thousand will be used to repay bank loans. Assuming full conversion by all holders of the convertible corporate bonds, and based on the estimated interest rate range of 1.745%–2.748414% for the bank loans to be repaid, the Company expects to save approximately NT$2,927 thousand in interest expense in 2026, and approximately NT$8,420 thousand annually thereafter, while reducing reliance on banks and increasing flexibility in fund allocation.

4. Necessity and reasonableness of the change

Under the original plan, agricultural permits for the Tainan fishery-electricity symbiosis project site were expected to be obtained successively starting from Q2 2025. However, due to the overall application progress being more delayed than expected, and in response to amendments to the Environmental Impact Assessment Act in November 2025, the subsequent application procedures, acquisition of construction permits, and actual project construction schedule are all expected to be postponed accordingly. Considering that the originally raised funds cannot be invested for use in accordance with the original plan in the short term, continued implementation under the original plan would result in idle funds and affect the overall efficiency of fund utilization. Therefore, based on a prudent assessment of the Company's overall working capital needs, engineering contract progress, and fund allocation, the Company proposes to adjust part of the raised funds for the repayment of bank loans and the strengthening of working capital, in order to improve the efficiency of fund utilization and reduce funding costs. This adjustment to the use of funds will not only reduce interest expenses but also promptly meet operational and project-related funding needs. In summary, this change is an adjustment made in response to actual operating conditions, which will help improve the efficiency of fund utilization, strengthen the financial structure, and maintain stable operations. The change is therefore necessary and reasonable.

5. Reasonableness of the anticipated benefits following the change

(1) Repayment of bank borrowings

① Necessity and justification of the original loan purpose.

Unit: NT$ thousand

Lending institution	Annual interest rate (%)	Contract period	First disbursement date	Purpose of loan	Original loan amount	Repayment amount
Bank of Panhsin	2.72%	2025/11/18–2026/11/28	2022/03/03	Working capital	50,000	50,000
Taishin Bank	2.68%	2026/03/20–2027/03/20	2021/10/8	Working capital	40,000	40,000
Hua Nan Bank	2.5%	2025/04/29–2026/04/29	2025/06/27	Working capital	50,000	50,000
Taipei Fubon	2.748414%	2025/04/10-2026/04/10	2025/09/02	Working capital	20,000	20,000
SinoPac Bank	1.745%	2025/11/30-2026/11/30	2021/09/30	Working capital	240,000	240,000
Total					400,000	400,000

The Company raised NT$500,000 thousand in this funding round, with NT$400,000 thousand allocated to repaying bank loans. A review of the loan contracts and loan periods for the bank loans intended to be repaid in this round confirmed that the original purpose of these loans was to finance the Company's working capital. The Company’s principal business is renewable energy engineering contracting. Over the past three years, its primary projects have been fishery-solar symbiosis and ground-mounted solar power plants in Tainan, Pingtung, and Changhua. The related engineering and labor expenditures expected to be invested in 2026 have already exceeded NT$600 million. The Company’s borrowings are primarily used to support funding needs during operations. This includes, during the construction contract period, the advance payment of subcontracting costs, material procurement, and related performance expenditures due to the timing difference between the collection of project payments and actual construction expenditures, ensuring the smooth progress of the projects. Borrowings are also used to support preliminary planning, application procedures, and related development expenses required during the development of renewable energy power plant projects. Due to the upfront nature of many of the aforementioned expenditures and their long recovery periods, the Company has utilized bank borrowings to cover short-term funding gaps, maintaining operational stability and financial flexibility. Funds are being recovered gradually as various projects and developments progress. Overall, the use of borrowings remains reasonable and necessary.

② Benefits realized from the original loan purpose

Unit: NT$ thousand

Year / Item	2023	2024	2025
Operating revenue	186,243	695,314	135,733
Operating gross profit	31,983	91,073	15,397
Operating profit	(34,118)	26,693	(65,660)
Net profit before tax	120,168	30,551	(58,447)
Gross profit margin	17.17%	13.10%	11.34%

Source: The Company’s Parent Company Only Financial Statements audited and certified by CPAs

Year / Item	Q1 2025 (single quarter)	Q2 2025 (single quarter)	Q3 2025 (single quarter)	Q4 2025 (single quarter)
Operating revenue	23,992	18,323	71,118	22,300
Operating gross profit	4,765	1,232	5,831	3,569
Operating profit	(11,710)	(18,364)	(8,157)	(27,429)
Net profit before tax	(5,755)	(22,853)	(15,385)	(14,454)
Gross profit margin	19.86%	6.72%	8.20%	16.00%

Source: Compiled by the Company

The Company’s original loan purpose was to meet working capital needs arising from the timing difference between invested construction project costs and receipt of payments; therefore, bank borrowings were used for support. As construction progressed in line with each project's timeline, the Company’s operating revenue increased substantially to NT$695,314 thousand in 2024, representing a significant increase over 2023. This indicates that the Company's strategy of expanding its operating scale through project contracting has been effective. Since these engineering projects typically involve upfront capital investment, various costs must be paid before project payments are received. The borrowings provided the necessary financial support during this process, enabling smooth project advancement and driving revenue growth. Although revenue and profit performance fluctuated in 2025 due to certain project timelines, observation of the Company's quarterly operations revealed significant improvement. With project progress and continued funding, operating revenue increased substantially to NT$71,118 thousand in the third quarter, the highest among all quarters, indicating that project expenditures financed by borrowings had gradually been converted into revenue contributions. The fourth quarter also maintained a certain level of revenue, and the gross profit margin rose to 16.00%, indicating that the benefits of project execution were gradually emerging and the operating structure was becoming more stable.

Overall, the borrowed funds for working capital have effectively helped the Company secure project opportunities and expand its business. As project progress advanced, these funds were gradually converted into operating revenue and gross profit, demonstrating substantial benefits in driving operational growth. In addition, the appropriate use of borrowed funds helps enhance financial flexibility, enabling the Company to respond promptly to large-scale or development projects. The benefits of the original borrowings used to support the working capital required for operational growth have already become apparent.

③ Reducing the erosion of profits by interest expense.

Details of the debt repayment plan and projected reduction in financial burden

Unit: NT$ thousand

Lending institution	Annual interest rate (%)	Contract period	First disbursement date	Purpose of loan	Original loan amount	Repayment amount	Estimated interest savings	
							2026	Each subsequent year
Bank of Panhsin	2.72%	2025/11/28-2026/11/28	2022/03/03	Working capital	50,000	50,000	343	1,360
Taishin Bank	2.68%	2026/03/20-2027/03/20	2021/10/8	Working capital	40,000	40,000	540	1,072
Hua Nan Bank	2.5%	2025/04/29-2026/04/29	2025/06/27	Working capital	50,000	50,000	315	1,250
Taipei Fubon	2.748414%	2025/04/10-2026/04/10	2025/09/02	Working capital	20,000	20,000	277	550
SinoPac Bank	1.745%	2025/11/30-2026/11/30	2021/09/30	Working capital	240,000	240,000	1,452	4,188
Total					400,000	400,000	2,927	8,420

④ Reduce the erosion of profits from interest expenses and enhance operational competitiveness.

The funds raised by the Company are expected to be used to repay bank borrowings totaling NT$400,000,000. Based on the estimated amount of borrowings to be repaid and their respective interest rates, the Company anticipates saving NT$2,927,000 in interest expenses in 2026. Subsequently, the estimated annual interest savings are projected to be NT$8,420,000. This reduction in interest expense will lessen the impact on profitability, moderately reduce the Company's financial burden, alleviate capital management pressure, and enhance operational competitiveness. These benefits are expected to contribute positively to the Company's future profitability and operational performance and are considered reasonable.

Unit: NT$ thousand

Item \ Year	2023	2024	2025	2026 (estimated)
Short-term borrowings	-	-	125,262	-
Current portion of long-term liabilities	2,121	2,171	4,226	2,565
Long-term borrowings	4,961	30,791	26,565	24,000
Net operating profit (loss)	(34,118)	26,693	(65,660)	133,553
Interest expense on bank borrowings	3,675	170	1,053	4,549
Interest expense on bank borrowings as a percentage of net operating income (%)	(10.77%)	0.64%	(1.60%)	3.41%

Source: The Company's Parent Company Only Financial Statements audited and certified by CPAs

⑤ Effectively reduce financial risk and enhance debt repayment capacity to strengthen the financial structure

Unit: NT$ thousand

Analysis item		2023	2024	2025	2026
Financial	Debt ratio	36.30%	15.48%	49.07%	40.52%
Solvency	Current ratio	124.78%	383.01%	394.53%	568.62%
	Quick ratio	113.30%	306.25%	299.32%	387.51%

Source: The Company's Parent Company Only Financial Statements audited and certified by CPAs

(2) If the funds are for the purchase of construction land, payment for construction project costs, or contracted construction projects, details shall be provided on the total amount of funds required from the purchase of land to the completion of the sale of the construction project or the completion of the contracted project; the sources of any funding shortfall; the capital input at each stage; the progress of the project; and the anticipated benefits, explained in terms of the timing and amount of profit recognition.

The Company is not a construction contractor, and the proceeds from this second domestic unsecured convertible corporate bond issuance were not raised for the purchase of construction land or to pay for construction projects. Therefore, this section is not applicable. The Company is allocating NT$76,642 thousand of the bond proceeds to bolster its working capital, primarily to cover necessary expenses related to project and operating activities, including employee salaries, labor costs, and supplier payments.

These expenses are essential for the Company's ongoing operations and are largely fixed and immediate in nature. They must be paid before the related revenue is recognized, and the stable supply of working capital is highly dependent on such payments. Considering that the Company's contracted projects and site development are still ongoing, the capital expenditures required for operating activities remain continuous and necessary. Through this capital injection, short-term working capital needs can be met promptly, avoiding any impact on daily operations and project execution progress due to funding pressures, and ensuring the smooth advancement of various business operations.

From a capital cost perspective, if this portion of the funds were financed by short-term bank borrowings, corresponding interest expenses would be incurred. By replacing such funding with corporate bond proceeds, and based on the Company's current average short-term borrowing rate of approximately 2.48%, it is estimated that annual interest expense of approximately NT$1,900 thousand can be saved, which will help reduce the impact of finance costs on profitability and improve the cash flow structure. In addition, reducing reliance on short-term borrowings can also enhance funding flexibility and strengthen the financial structure.

In summary, using part of the proceeds to support working capital will not only improve the efficiency of fund utilization but also reduce funding costs and support operational stability. Such use is in line with the Company's actual operational needs, and the expected benefits are specific and achievable, and therefore remains reasonable.

Appendix 7

LeadSun Greentech Corporation

Second Domestic Unsecured Convertible Corporate Bond First Plan Revision

Lead Underwriter's Assessment Opinion

Mega Securities Co., Ltd.

April 17, 2026

I. Original plan content

(I) Sources of funds

The Company issued its second domestic unsecured convertible corporate bonds in 5,000 units, with a face value of NT$100 thousand per unit and a total face value of NT$500,000 thousand, at a coupon rate of 0%, for a term of 3 years, and at 100% of face value, raising a total amount of NT$500,000 thousand.

(II) Original plan items, expected funding utilization schedule, and implementation status of the original plan

Unit: NT$ thousand

Project item	Original plan content			
	Planned amount	Expected completion date	Implementation status as of Q1 2026	
			Amount	Progress
Replenishment of working capital – fishery-solar symbiosis projects in Qigu Xiashanziliao and Tai sections	500,000	Q3 2026	23,358	4.67%
Total	500,000	-	23,358	4.67%

Source: Provided by the Company

The Company’s cumulative amount executed as of Q1 2026 was NT$23,358 thousand, representing 4.67% of the planned progress. This was mainly because the fishery-solar symbiosis projects are still in the stage of applying for agricultural permits from the competent authorities, which in turn delayed subsequent procedures for other site applications, establishment, construction permits, and actual construction and installation, resulting in the project falling behind schedule.

(III) Purpose of unused funds

The total amount raised by the Company this time was NT$500,000 thousand. As of March 31, 2026, the unused amount was NT$476,642 thousand. Upon review of the balance shown in the Company’s bank statements, the funds are currently deposited in the Company’s bank deposit accounts, with limited risk, and have not been diverted to other uses or pledged.

II. Proposed application for change to the plan for part of the funds raised under this fundraising plan

(I) Reasonableness of the reason for change

The total amount of the fund utilization plan for this project is NT$500,000 thousand, sourced from the second domestic unsecured convertible corporate bonds. The original plan was to use the entire amount to replenish working capital to support the EPC project of the “Qigu Xiashanziliao Fishery-Electricity Symbiosis Solar Power Plant” and the EPC project of the “Qigu Tai Section Fishery-Electricity Symbiosis Solar Power Plant.” As of Q1 2026, NT$23,358 thousand had been disbursed, representing 4.67% of the plan. Since both of the above fishery-electricity symbiosis projects are currently in the stage of applying for agricultural permits from the competent authorities, the subsequent application procedures, construction permits, and actual construction and installation schedules for the sites have all been delayed, resulting in the current lag in the implementation progress of the plan.

The EPC project of the “Qigu Xiashanziliao Fishery-Electricity Symbiosis Solar Power Plant” and the EPC project of the “Qigu Tai Section Fishery-Electricity Symbiosis Solar Power Plant” were originally scheduled to obtain electricity preparation permits in Q4 2025, obtain construction permits in Q3 2026, and commence the installation of photovoltaic equipment. However, since both projects are still in the stage of applying for agricultural permits from the competent authorities as of Q1 2026, the subsequent application procedures, construction permits, and actual construction and installation schedules have all been delayed. In order to avoid poor efficiency in the original use of funds, and after considering the enhancement of fund utilization efficiency and the protection of shareholders' rights and interests, the Company proposes to make appropriate and flexible use of the remaining funds to maintain its operating efficiency; therefore, the Company intends to change the unutilized NT$476,642 thousand to repayment of bank loans of NT$400,000 thousand and replenishment of working capital of NT$76,642 thousand, for the Company's current daily operating expenditures, including employee salaries, labor costs, and payments to suppliers for material purchases, so as to increase the Company's financial flexibility and improve its financial structure. With respect to the above plan change, the Company has considered flexibility in fund utilization, changes in the renewable energy market, and assessment of its operating strategies, and the adjustment to the amounts of the items under this project is indeed necessary and reasonable.

In summary, the Company will use the unutilized amount of NT$476,642 thousand from the funds raised in 2025 for the repayment of bank loans of NT$400,000 thousand and the replenishment of working capital of NT$76,642 thousand, respectively. After evaluation, the Company's plan change is indeed due to changes in the objective environment following fundraising, resulting from differences between the actual planning and progress of the fishery-electricity symbiosis solar power plant projects undertaken and the original expectations. After reviewing the Company's operations and fund utilization status, the change to its fundraising plan remains necessary, and the reasons for the change are reasonable.

(II) Contents of the Amended Plan

Unit: NT$ thousand

Project item	Original plan	New plan	DIFF	Implemented	Not yet implemented
Replenishment of working capital – fishery-solar symbiosis projects in Qigu Xiashanziliao and Tai sections	500,000	23,358	(476,642)	23,358	0
Repayment of bank borrowings	—	400,000	400,000	0	400,000
Strengthening working capital	—	76,642	76,642	0	76,642
Total	500,000	500,000	—	23,358	476,642

Source: Provided by the Company

Unit: NT$ thousand

Project item	Scheduled completion date	Total amount of funds for the plan change	Scheduled progress of utilization of funds for the plan change		
			Q2 2026	Q3 2026	Q4 2026
Repayment of bank borrowings	Q3 2026	400,000	150,000	250,000	—
Strengthening working capital	Q4 2026	76,642	24,147	31,279	21,216
Total		476,642	174,147	281,279	21,216

Source: Provided by the Company

(III) Feasibility and projected progress of the revised plan

According to the revised plan, the funds will be used to repay bank borrowings and enhance working capital. Completion is expected in Q4 of 2026, and the Company will begin executing the revised funding plan in Q2 of 2026.

1. Repayment of loans from financial institutions

After reviewing the company's projected bank loan repayment schedule following the change, the expected loan liabilities were confirmed, and repayment is expected to proceed quarterly as planned.

Unit: NT$ thousand

Lending institution	Annual interest rate (%)	Contract period	First disbursement date	Purpose of loan	Original loan amount	Repayment amount	Estimated interest savings	
							2026	Each subsequent year
Bank of Panhsin	2.72%	2026/03/30–2026/11/28	2022/03/03	Working capital	50,000	50,000	343	1,360
Taishin Bank	2.68%	2026/03/30–2027/02/28	2021/10/08	Working capital	40,000	40,000	540	1,072
Hua Nan Bank	2.50%	2026/03/30-2026/09/30	2025/06/27	Working capital	50,000	50,000	315	1,250
Taipei Fubon	2.75%	2026/03/30-2026/07/10	2025/09/02	Working capital	20,000	20,000	277	550
SinoPac Bank	1.75%	2026/03/30-2026/11/30	2021/09/30	Working capital	240,000	240,000	1,452	4,188
Total					400,000	400,000	2,927	8,420

Source: Provided by the Company

Following the plan amendment, the Company intends to use NT$40,000 thousand to repay bank borrowings in the second and third quarters of 2026. Based on an interest rate of 1.75% to 2.75% on the borrowings to be repaid, the Company estimates interest savings of NT$2,927 thousand in 2026 and approximately NT$8,420 thousand annually beginning in 2027. This is considered a reasonable outcome after evaluation.

2. Strengthening working capital

Following the plan amendment, NT$76,642 thousand is expected to be allocated from the second quarter to the fourth quarter of 2026 to strengthen working capital and meet the funding needs for daily operations. The funds raised will replace bank financing, helping to enhance the stability of long-term funding, improve debt-servicing capacity, strengthen flexibility in fund scheduling, and reinforce the financial structure, while also saving on interest expenses and enhancing the Company's operating competitiveness. If the aforementioned funding needs are fully covered by bank loans, based on the company's current average short-term loan interest rate of 2.48%, interest expense is estimated to be reduced by NT$493,000 in 2026, and by NT$1,900,000 per year starting in 2027. This is considered reasonable after evaluation.

In conclusion, the change to this fundraising plan for strengthening working capital and repaying bank borrowings should be reasonable and feasible.

(IV) Reasonableness of the anticipated benefits

1. Repayment of loans from financial institutions

Following the plan revision, NT$400,000 thousand will be allocated to repay bank borrowings. Assuming full conversion by all holders of the convertible corporate bonds, and based on the interest rate range of 1.75% to 2.75% for the bank borrowings to be repaid, interest expense is projected to decrease by approximately NT$2,927 thousand in 2026 and by roughly NT$8,420 thousand annually thereafter. This will also reduce reliance on banks and increase flexibility in fund scheduling, which is considered reasonable after evaluation.

2. Strengthening working capital

Following the plan revision, NT$76,642 thousand has been allocated to strengthen working capital and meet the Company's funding needs for daily operations; if the aforementioned funding needs are fully met through bank loans, based on the Company's current average short-term borrowing rate of approximately 2.48%, interest expense is estimated to be reduced by NT$493 thousand in 2026 and by NT$1,900 thousand annually starting in 2027. This will stabilize the Company's financial structure, increase flexibility in the use of funds, and ensure the stable progress of the Company's operating activities, which is considered reasonable after evaluation.

(V) Impact of this amendment on shareholders' equity

1. Possible share dilution

This plan amendment did not adjust the total planned amount; therefore, it will not cause any additional dilution to existing equity.

2. Impact on existing shareholders' equity

Following this plan amendment, part of the funds will be reallocated to repay bank borrowings and strengthen working capital, which will help reduce the Company's financial burden, increase flexibility in the use and scheduling of funds, and enhance the stability of its financial structure. If an industry downturn or deterioration in the external operating environment occurs, its fund scheduling will remain flexible and will be less subject to limitations on financing lines from financial institutions. Therefore, in the long term, the amended plan will not have a material adverse impact on its shareholders' equity.

(VI) Additional financing methods: Not applicable

III. Underwriter’s Assessment Opinion Conclusion

(I) Necessity and reasonableness of the plan amendment

The Company originally planned to use the capital raised to strengthen working capital for the EPC projects of the “Qigu Xiashanziliao Fishery-Solar Symbiosis Solar Power Plant” and the “Qigu Taiqu Section Fishery-Solar Symbiosis Solar Power Plant.” These projects were initially scheduled to obtain electricity establishment permits in Q4 2025, obtain construction permits in Q3 2026, and commence on-site installation of photovoltaic equipment. However, as of Q1 2026, both projects are still in the stage of applying to the competent authority for agricultural permits, resulting in delays in the subsequent application and establishment processes, construction permits, and actual construction and installation schedules. To avoid ineffective utilization of the original funds, and after considering the enhancement of capital utilization efficiency and the protection of shareholders’ equity, the Company intends to adjust the capital utilization plan so that the remaining funds may be used more efficiently. Accordingly, the remaining unutilized funds will be allocated to the repayment of bank borrowings and the strengthening of working capital, thereby reducing the Company’s financial burden and enhancing flexibility in the use and scheduling of funds. This adjustment is considered reasonable and necessary after evaluation.

After evaluation, the Company’s current plan amendment is indeed affected by changes in the objective environment after the fundraising; furthermore, after reviewing the Company’s operations and status of fund utilization, the amendment to the capital raising plan remains necessary, and the reasons for the amendment are also considered reasonable.

(II) Feasibility of projected benefits and progress following the plan amendment

The Company’s amended capital utilization plan is expected to be completed in Q4 2026. It will save interest expenses, increase the Company’s flexibility in managing working capital, improve its financial structure, and maintain the stability of its operations and financial scheduling. Therefore, the projected benefits and implementation progress should be reasonable and feasible.

Appendix 8

LeadSun Greentech Corporation

Comparison Table of Articles of Incorporation Before and After Amendment

Amended Provisions	Current Provisions	Description
Article 2 The businesses operated by the Company are as follows: 1. F401010 International Trade Business. 2. CC01110 Computer and Peripheral Equipment Manufacturing. 3. CC01120 Data Storage Media Manufacturing and Duplication. 4. F118010 Wholesale of Computer Software. 5. F218010 Retail Sale of Computer Software. 6. CA04010 Surface Treatment. 7. ZZ99999 Any business not prohibited or restricted by law, except those requiring special approval. 8. C802100 Cosmetic Manufacturing. 9. F108040 Wholesale of Cosmetics. 10. F208040 Retail Sale of Cosmetics. 11. C110010 Beverage Manufacturing. 12. F102040 Wholesale of Beverages. 13. F102170 Wholesale of Food and Grocery. 14. F203010 Retail Sale of Food, Grocery, and Beverages. 15. A101020 Crop Cultivation. 16. A102050 Crop Cultivation Services. 17. F201010 Retail Sale of Agricultural Products. 18. F101130 Wholesale of Fruits and Vegetables. 19. F399040 Non-store Retailing. 20. C199990 Other Food Manufacturing Not Elsewhere Classified. 21. IG03010 Energy Technical Services. 22. CC01010 Manufacture of	Article 2 The businesses operated by the Company are as follows: 1. F401010 International Trade Business. 2. CC01110 Computer and Peripheral Equipment Manufacturing. 3. CC01120 Data Storage Media Manufacturing and Duplication. 4. F118010 Wholesale of Computer Software. 5. F218010 Retail Sale of Computer Software. 6. CA04010 Surface Treatment. 7. ZZ99999 Any business not prohibited or restricted by law, except those requiring special approval. 8. C802100 Cosmetic Manufacturing. 9. F108040 Wholesale of Cosmetics. 10. F208040 Retail Sale of Cosmetics. 11. C110010 Beverage Manufacturing. 12. F102040 Wholesale of Beverages. 13. F102170 Wholesale of Food and Grocery. 14. F203010 Retail Sale of Food, Grocery, and Beverages. 15. A101020 Crop Cultivation. 16. A102050 Crop Cultivation Services. 17. F201010 Retail Sale of Agricultural Products. 18. F101130 Wholesale of Fruits and Vegetables. 19. F399040 Non-store Retailing. 20. C199990 Other Food Manufacturing Not Elsewhere Classified. 21. IG03010 Energy Technical Services. 22. CC01010 Manufacture of	New business items were added to meet operational needs.

Amended Provisions	Current Provisions	Description
Power Generation, Transmission, and Distribution Machinery. 23. D101060 Renewable Energy Self-Use Power Generation Equipment. 24. D401010 Thermal Energy Supply. 25. E601010 Electrical Contracting. 26. E603090 Lighting Equipment Installation Engineering. 27. CC01090 Battery Manufacturing. 28. E607010 Solar Thermal Energy Equipment Installation Engineering. 29. F119010 Wholesale of Electronic Materials. 30. F113020 Wholesale of Electrical Appliances. 31. F213010 Retail Sale of Electrical Appliances. 32. F113110 Wholesale of Batteries. 33. F213110 Retail Sale of Batteries. 34. H201010 General Investment Business. 35. H202010 Venture Capital Business. 36. I102010 Investment Consulting. 37. I103060 Management Consulting. 38. I199990 Other Consulting Services. 39. F111090 Wholesale of Building Materials. 40. CA01050 Steel Secondary Processing Industry. 41. JE01010 Rental and Leasing.	Power Generation, Transmission, and Distribution Machinery. 23. D101060 Renewable Energy Self-Use Power Generation Equipment. 24. D401010 Thermal Energy Supply. 25. E601010 Electrical Contracting. 26. E603090 Lighting Equipment Installation Engineering. 27. CC01090 Battery Manufacturing. 28. E607010 Solar Thermal Energy Equipment Installation Engineering. 29. F119010 Wholesale of Electronic Materials. 30. F113020 Wholesale of Electrical Appliances. 31. F213010 Retail Sale of Electrical Appliances. 32. F113110 Wholesale of Batteries. 33. F213110 Retail Sale of Batteries. 34. H201010 General Investment Business. 35. H202010 Venture Capital Business. 36. I102010 Investment Consulting. 37. I103060 Management Consulting. 38. I199990 Other Consulting Services. 39. F111090 Wholesale of Building Materials. 40. CA01050 Steel Secondary Processing Industry.	
Article 31 These Articles of Incorporation were adopted on August 18, 1997. . . . These Articles of Incorporation were amended for the thirtieth time on May 27, 2025. These Articles of Incorporation were amended for the thirty first time on June 12, 2026.	Article 31 These Articles of Incorporation were adopted on August 18, 1997. . . . These Articles of Incorporation were amended for the thirtieth time on May 27, 2025.	The amendment date has been added

Appendix 9

LeadSun Greentech Corporation

Comparison Table of the Provisions of the Rules of Procedure for Shareholders' Meetings Before and After Amendment

Article	Amended Provisions	Current Provisions	Description
Article 3 Paragraph 3	The Company prepared digital files of the shareholders' meeting notice, proxy form, supporting documents for ratification proposals, discussion proposals, materials relating to the election or removal of directors, and other relevant proposals, along with the shareholders' meeting handbook and supplementary materials, and transmitted them to the MOPS no later than 30 days before the date of the regular shareholders' meeting or no later than 15 days before the date of the extraordinary shareholders' meeting. The Company prepares the shareholders' meeting handbook and supplementary materials fifteen days before the date of a shareholders' meeting, making them available for shareholder review at any time and displaying them at the company and its appointed professional shareholder service agent.	The Company shall, no later than 30 days before the date of the Annual General Meeting or no later than 15 days before the date of a special shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, proxy form, the causes of and explanatory materials relating to all proposals, including ratification proposals, discussion proposals, and matters relating to the election or dismissal of directors, and transmit them to the MOPS. ~~The Company shall also, no later than 21 days before the date of the Annual General Meeting or no later than 15 days before the date of a special shareholders' meeting, prepare electronic files of the shareholders' meeting handbook and supplementary materials and transmit them to the MOPS.~~ The Company shall prepare the shareholders' meeting handbook and supplementary materials for the relevant shareholders' meeting 15 days before the date of the meeting, make them available for shareholders to review at any time, and display them at the Company and its appointed professional shareholder services agent.	In accordance with the amendment to Article 6, Paragraph 4 of the "Regulations Governing the Preparation of Documents to Be Included in the Shareholders' Meeting Agenda and the Required Compliance Therewith by Public Companies," the scope of application of the requirement to disclose the shareholders' meeting handbook and other relevant information 30 days before the Annual General Meeting has been expanded to all TWSE/TPEx listed companies.
Article 4 Paragraph 4	After a proxy form has been delivered to the Company, if a shareholder wishes to attend the shareholders' meeting via video	None	In accordance with Article 12 of the Company's Articles of Incorporation, the relevant provisions

Article	Amended Provisions	Current Provisions	Description
	conference, the shareholder shall notify the Company in writing of the revocation of the proxy two days before the date of the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy attending the meeting shall prevail.		regarding attendance at shareholders' meetings via video conference are added and amended
Article 5 Paragraph 2	When the Company convenes a shareholders' meeting via video conference, it is not subject to the restrictions on the meeting venue set out in the preceding paragraph.	None	
Article 6 Paragraph 2	Shareholder registration must be accepted at least 30 minutes before the meeting begins. The registration area should be clearly marked, and sufficient qualified personnel should be assigned to manage it. For a shareholders' meeting conducted via video conference, registration will be processed on the video conference platform 30 minutes before the start of the meeting. Shareholders who complete registration are considered to be in attendance.	Shareholders must register at least 30 minutes before the meeting begins. The registration area should be clearly marked, and adequate, qualified staff should be assigned to manage the process.	
Article 6 Paragraphs 7 to 8	If the shareholders' meeting is held via video conference, shareholders who wish to attend via video conference shall register with the Company two days before the date of the shareholders' meeting. If the shareholders' meeting is held via video conference, the Company shall upload the meeting handbook, annual report, and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the meeting begins and shall continue to disclose such materials until the end of the	None	

Article	Amended Provisions	Current Provisions	Description
	meeting.		
Article 7 Paragraph 3	The Chairman should personally preside over shareholder meetings convened by the Board of Directors. A majority of the directors (including at least one independent director), the audit committee convener, and at least one representative from each other functional committee should attend, and attendance should be recorded in the shareholders' meeting minutes.	The Chairman should personally preside over shareholders' meetings convened by the Board of Directors. At least a majority of the directors ~~and at least one supervisor~~ must attend in person, along with at least one representative from ~~each~~ functional committee. Attendance should be recorded in the minutes of the shareholders' meeting.	As supervisors have been eliminated, the provisions were amended accordingly in line with the current independent director system.
Article 8 Paragraphs 2 to 4	If the shareholders' meeting is held via video conference, the Company shall keep records of shareholders' registration, sign-in, attendance, questions, voting, and the Company's vote-counting results, and shall make uninterrupted audio and video recordings of the entire video conference. The Company shall properly keep the information, as well as the audio and video recordings referred to in the preceding paragraph, throughout its existence, and shall provide the audio and video recordings to the party entrusted with handling video conference affairs for safekeeping. If the shareholders' meeting is held via video conference, the Company should make audio and video recordings of the back-end operation interface of the video conference platform.	None	In accordance with Article 12 of the Company's Articles of Incorporation, the relevant provisions regarding attendance at shareholders' meetings via video conference are added and amended
Article 9 Paragraphs 1 to 3	Attendance at the shareholders' meeting shall be calculated based on shares. The number of attending shareholders will be calculated based on signatures in the attendance book or received sign-in cards, plus the number of	Attendance at the shareholders' meeting shall be calculated based on shares. The number of shares represented by shareholders present shall be calculated based on the attendance book or sign-in cards submitted, plus the number	

Article	Amended Provisions	Current Provisions	Description
	shareholders who signed in on the video conferencing platform and those who exercised their voting rights in writing or electronically. When a quorum is not met after two postponements, and attendance still represents less than one-third of the total number of issued shares, the chairperson shall declare the meeting adjourned. If the shareholders' meeting is held via video conference, the Company must also announce the adjournment on the video conference platform. If the quorum remains insufficient after two postponements, and shareholders attending represent at least one-third of the total number of issued shares, a preliminary resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act, and all shareholders shall be notified to reconvene the shareholders' meeting within one month. For a shareholders' meeting convened via video conference, shareholders wishing to attend remotely must re-register with the Company in accordance with Article 6.	of shares for which voting rights are exercised in writing or electronically. (Previous text omitted) ...if, after two postponements, attendance still falls below one-third of the total number of issued shares, the chairperson shall declare the meeting adjourned. If the quorum remains insufficient after two postponements, and shareholders attending represent at least one-third of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act, and all shareholders shall be notified to reconvene the shareholders' meeting within one month.	
Article 11 Paragraphs 7 to 8	If the shareholders' meeting is held via video conference, shareholders participating via video conference may raise questions in text form on the shareholders' meeting video conference platform after the chairperson announces the commencement of the meeting and before the announcement of adjournment. The number of questions raised for each proposal shall not exceed	None	In accordance with Article 12 of the Company's Articles of Incorporation, the relevant provisions regarding attendance at shareholders' meetings via video conference are added and amended

Article	Amended Provisions	Current Provisions	Description
	two, and each question shall be limited to 200 words. Paragraphs 1 to 5 shall not apply. If the questions referred to in the preceding paragraph do not violate the regulations or exceed the scope of the proposals, such questions should be disclosed on the shareholders' meeting video conference platform for general awareness.		
Article 13 Paragraph 4	After a shareholder exercises voting rights in writing or electronically, if they wish to attend the shareholders' meeting in person or via video conference, they must notify the company two days before the meeting date… (after omitted)	After a shareholder exercises voting rights in writing or electronically, if the shareholder wishes to attend the shareholders' meeting in person, the shareholder must notify the Company two days before the shareholders' meeting date… (after omitted)	
Article 13 Paragraph 8	In the event of a director election proposal at a shareholders' meeting where the number of candidates exceeds the number of seats to be filled; a proposal for the dismissal of directors; or proposals prescribed in Article 185 or Article 316 of the Company Act; Article 18, Article 27, Article 29, or Article 35 of the Business Mergers and Acquisitions Act; or Article 24, paragraph 2, subparagraph 1, or Article 26, paragraph 2, subparagraph 1 of the Financial Holding Company Act, the chairperson should designate an attorney, certified public accountant, or notary public as scrutineer.	The original provision of Article 13, paragraph 8, has been moved to paragraph 12 of this Article.	In accordance with the competent authority's amendments to the relevant article provisions in March 2026, so as to ensure procedural fairness, independence, and transparency
Article 13 Paragraph 9	The person designated by the chairperson pursuant to the preceding paragraph may not be responsible for matters relating to voting procedures and may not be a director, managerial officer, or employee of the Company or its affiliated enterprises.	None	

Article	Amended Provisions	Current Provisions	Description
Article 13 Paragraph 10	The scrutineer shall supervise the voting and vote-counting process and sign the tabulation of election results.	None	
Article 13 Paragraph 11	If a scrutineer is designated pursuant to paragraph 8, the minutes of the shareholders' meeting shall record the scrutineer's name and title.	None	
Article 13 Paragraphs 13 to 16	When the Company holds a shareholders' meeting via video conference, shareholders participating by video conference shall, after the chairperson announces the commencement of the meeting, vote on all proposals and cast votes on election proposals through the video conference platform, and shall complete voting before the chairperson announces the close of voting; those who fail to do so within the prescribed time shall be deemed to have abstained. Where a shareholders' meeting is convened by video conference, votes shall be counted in a single tally after the chairperson announces the close of voting, and the voting and election results shall be announced. When the Company convenes a hybrid shareholders' meeting, shareholders who have registered to attend the shareholders' meeting by video conference in accordance with Article 6 and wish to attend the physical shareholders' meeting in person shall revoke the registration by the same method as the registration two days before the shareholders' meeting date; if the revocation is made after the deadline, they may only attend the	None	In accordance with Article 12 of the Company's Articles of Incorporation, the relevant provisions regarding attendance at shareholders' meetings via video conference are added and amended

Article	Amended Provisions	Current Provisions	Description
	shareholders' meeting by video conference. Shareholders who have exercised their voting rights in writing or electronically, have not revoked such expression of intent, and participate in the shareholders' meeting by video conference may not exercise voting rights again on the original proposals, propose amendments to the original proposals, or exercise voting rights on amendments to the original proposals, except for extraordinary motions.		
Article 15 Paragraphs 4 and 5	Where a shareholders' meeting is convened by video conference, the minutes of the meeting shall include, in addition to the matters required to be recorded under the preceding paragraph, the start and end time of the meeting, the method by which the meeting is convened, the names of the chairperson and the minute taker, and the handling method and status when the video conference platform or participation by video conference is obstructed due to natural disasters, incidents, or other force majeure events. When the Company holds a shareholders' meeting by video conference, in addition to handling matters in accordance with the preceding paragraph, the minutes of the meeting shall also record the alternative measures provided to shareholders who have difficulty participating in the shareholders' meeting by video conference.	None	
Article 16 Paragraphs 1–2	The Company shall prepare a statistical table in the prescribed format detailing the number of shares	The Company shall prepare a statistical table in the prescribed format detailing the number of shares	

Article	Amended Provisions	Current Provisions	Description
	solicited by the soliciting party and the number of shares represented by proxies. This table must be clearly displayed at the shareholders' meeting on the day of the meeting. For meetings held as video conferences, the Company shall upload this information to the video conference platform at least 30 minutes before the meeting begins and maintain its availability throughout the meeting. When the Company convenes a shareholders' meeting by video conference, upon announcing the commencement of the meeting, it shall disclose the total number of shares represented by shareholders in attendance on the video conference platform. The same shall apply if the total number of shares and voting rights represented by shareholders in attendance is tallied separately during the meeting.	solicited by the soliciting party and the number of shares represented by proxies, and clearly display the same at the shareholders' meeting venue on the day of the meeting. The original second paragraph of Article 16 has been moved to the third paragraph of this Article.	
Article 21 Paragraph 2	If a shareholders' meeting is held via video conference, the chairperson shall announce the opening of the meeting and… (the rest is omitted)	Where the shareholders' meeting is convened by video conference, the chairperson shall, upon announcing the commencement of the meeting, … (omitted)	Text revised
Article 22	When the Company convenes a shareholders' meeting by video conference, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video conference. Except under the circumstances set forth in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide shareholders	The provisions formerly in Article 22 have been moved to Article 23.	In accordance with Article 12 of the Company's Articles of Incorporation, the relevant provisions regarding attendance at shareholders' meetings via video conference are added and amended

Article	Amended Provisions	Current Provisions	Description
	with connection equipment and necessary assistance, and specify the period during which shareholders may apply to the Company and other related matters requiring attention.		
Article 23	These Rules shall take effect after being approved by the Annual General Meeting, and the same shall apply to any amendments. ※Approved by the Annual General Meeting on June 17, 2003 ※Approved by the Annual General Meeting on June 6, 2012 ※Approved by the Annual General Meeting on June 8, 2017 ※Approved by the Annual General Meeting on June 9, 2020 ※Approved by the Annual General Meeting on July 1, 2021 ※Approved by the Annual General Meeting on June 2, 2023 ※Approved by the Annual General Meeting on June 12, 2026	These Rules shall take effect after being Approved by the Annual General Meeting, and the same shall apply to any amendments. ※Approved by the Annual General Meeting on June 17, 2003 ※Approved by the Annual General Meeting on June 6, 2012 ※Approved by the Annual General Meeting on June 8, 2017 ※Approved by the Annual General Meeting on June 9, 2020 ※Approved by the Annual General Meeting on July 1, 2021 ※Approved by the Annual General Meeting on June 2, 2023	Added amendment date

Appendix 10

LeadSun Greentech Corporation
Articles of Incorporation

Chapter 1 General Provisions

Article 1 The Company is organized in accordance with the provisions governing a company limited by shares under the Company Act, and is named LeadSun Greentech Corporation “Chinese name: 麗升能源科技股份有限公司.”

Article 2 The businesses operated by the Company are as follows:

1. F401010 International Trade Business.
2. CC01110 Computer and Peripheral Equipment Manufacturing.
3. CC01120 Data Storage Media Manufacturing and Duplication.
4. F118010 Wholesale of Computer Software.
5. F218010 Retail Sale of Computer Software.
6. CA04010 Surface Treatment.
7. ZZ99999 Any business not prohibited or restricted by law, except those requiring special approval.
8. C802100 Cosmetic Manufacturing.
9. F108040 Wholesale of Cosmetics.
10. F208040 Retail Sale of Cosmetics.
11. C110010 Beverage Manufacturing.
12. F102040 Wholesale of Beverages.
13. F102170 Wholesale of Food and Grocery.
14. F203010 Retail Sale of Food, Grocery, and Beverages.
15. A101020 Crop Cultivation.
16. A102050 Crop Cultivation Services.
17. F201010 Retail Sale of Agricultural Products.
18. F101130 Wholesale of Fruits and Vegetables.
19. F399040 Non-store Retailing.
20. C199990 Other Food Manufacturing Not Elsewhere Classified.
21. IG03010 Energy Technical Services.
22. CC01010 Manufacture of power generation, transmission, and distribution machinery
23. D101060 Renewable Energy Self-Use Power Generation Equipment.
24. D401010 Thermal Energy Supply.
25. E601010 Electrical Contracting.
26. E603090 Lighting Equipment Installation Engineering.
27. CC01090 Battery Manufacturing.
28. E607010 Solar Thermal Energy Equipment Installation Engineering.
29. F119010 Wholesale of Electronic Materials.
30. F113020 Wholesale of electrical appliances

31. F213010 Retail Sale of Electrical Appliances.
32. F113110 Wholesale of Batteries.
33. F213110 Retail Sale of Batteries.
34. H201010 General Investment Business.
35. H202010 Venture Capital Business.
36. I102010 Investment Consulting.
37. I103060 Management Consulting.
38. I199990 Other Consulting Services.
39. F111090 Wholesale of Building Materials.
40. CA01050 Steel Secondary Processing Industry.

Article 3 The Company may make external investments as business needs require and, upon resolution of the Board of Directors, may become a limited liability shareholder in other companies. The total amount of such investments shall not be subject to the investment amount restrictions set forth in Article 13 of the Company Act.

Article 4 To meet business needs, the Company may, upon resolution of the Board of Directors, provide external guarantees among companies in the same industry.

Article 5 The Company has its head office in Taipei City and may, if necessary, upon resolution of the Board of Directors, establish branches domestically or abroad in accordance with the law. The establishment, change, and abolition thereof shall all be handled by resolution of the Board of Directors.

Article 6 The Company shall make public announcements by publishing them in a prominent section of a daily newspaper in the county or city, or province or municipality, where the Company is located, and by circular

Chapter 2 Shares

Article 7 The Company’s total authorized capital is NT$1 billion, divided into 100 million common shares at NT$10 per share. Any unissued shares are authorized to be issued by the Board of Directors in installments. Of the total, 30 million shares are reserved for the exercise of conversion rights attached to convertible corporate bonds.

The Company may issue employee stock warrants, restricted employee shares, and new shares for a cash capital increase. The recipients or subscribers may include employees of companies that control or are subordinate to the Company and who meet certain conditions. The conditions, issuance method, and subscription method are authorized to be determined by the Board of Directors. Within the total number of shares referred to in the preceding paragraph, 5 million shares are reserved for the issuance of employee stock warrants.

If the Company transfers shares to employees at a price lower than the average price of the actual repurchased shares, it shall, prior to the transfer, submit the matter to the most recent Annual General Meeting attended by shareholders representing more than half of the total issued shares, and obtain the approval of more than two-thirds of the voting rights exercised by the shareholders present.

Article 7-1 If the Company issues employee stock warrants with an exercise price lower than the closing price of the Company's shares on the issue date, it shall obtain the approval of more than two-thirds of the voting rights exercised by the shareholders present at an Annual General Meeting attended by shareholders representing more than half of the issued shares.

Article 8 The Company's shares are issued in registered form, bearing the signature or corporate seal of a director duly authorized to represent the Company and having been properly certified as required by law. After its public offering, the Company may issue shares without printing stock certificates. Such shares shall be registered with a centralized securities depository.

Article 9 Shareholders shall report their true name and residence to the Company and submit a seal card to the Company for record. When collecting dividends and other benefits or exercising shareholder rights in writing, the registered seal shall be used as verification. If a seal is lost or damaged, the matter shall be handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies."

Article 10 The Company handles its stock affairs in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" as promulgated by the competent authority.

Article 11 Registration of the transfer of shares shall be suspended during the 60 days prior to the Annual General Meeting, during the 30 days prior to an extraordinary general meeting, and during the 5 days prior to the record date fixed by the Company for the distribution of dividends, bonuses, or other benefits.

Chapter 3 Shareholders' Meeting

Article 12 Shareholders' meetings are of two types: Annual General Meeting and extraordinary general meeting. The Annual General Meeting shall be convened once a year by the Board of Directors within six months after the close of each fiscal year. Notice shall be given to each shareholder 30 days in advance; an extraordinary general meeting shall be convened when necessary, with notice given to each shareholder 15 days in advance.

The notice referred to in the preceding paragraph shall specify the date, place, and subject matter of the meeting. Shareholders' meetings shall be convened by the Board of Directors unless otherwise provided by the Company Act.

The Company may hold shareholders' meetings by video conference, and shareholders participating in the meeting by video conference shall be deemed to be present in person.

Article 13 If a shareholder is unable to attend a shareholders' meeting for any reason, the shareholder may appoint a proxy to attend by executing a proxy form issued by the Company and specifying the scope of authorization. Except as otherwise provided in Article 177 of the Company Act, the procedures for appointing a proxy to attend a shareholders' meeting shall be handled in accordance with the "Rules Governing the

Use of Proxies for Attendance at Shareholder Meetings of Public Companies" promulgated by the competent authority.

Article 14 Each share held by a shareholder of the Company carries one voting right, except for shares held by the Company itself in accordance with the law, which shall have no voting rights.

When the Company convenes a shareholders' meeting, electronic voting shall be included as one of the methods for exercising voting rights, and the method of exercise shall be specified in the notice of the shareholders' meeting. Shareholders exercising voting rights by electronic means shall be deemed to be present in person at the shareholders' meeting. However, such shareholders shall be deemed to have abstained from voting on any extraordinary motions and any amendments to the original proposals at that shareholders' meeting. The relevant method of exercise shall be handled in accordance with the Company Act and the regulations of the competent authority.

Article 15 Unless otherwise provided by applicable laws and regulations, a resolution at a shareholders' meeting shall be adopted by the approval of a majority of the voting rights represented by the shareholders present in person or by proxy, provided that the attending shareholders represent more than one-half of the total issued shares. A resolution at a shareholders' meeting on the dissolution, merger, or demerger of the Company shall be adopted by the approval of a majority of the voting rights represented by the shareholders present in person or by proxy, provided that the attending shareholders represent more than two-thirds of the total issued shares.

Article 16 Minutes shall be prepared for the matters resolved at a shareholders' meeting, signed or sealed by the chairperson, and distributed to all shareholders within 20 days after the meeting. The distribution referred to in the preceding paragraph may be made by public announcement.

Chapter 4 Directors and the Audit Committee

Article 17 The Company shall have seven to eleven directors, each serving a term of office of three years. Directors shall be elected by the shareholders from a list of director candidates under the candidate nomination system and may be re-elected to serve consecutive terms. The aggregate shareholding ratio of all directors shall be subject to the regulations of the competent securities authority.

In the election of directors of the Company, each share shall have voting rights equal to the number of directors to be elected. Such voting rights may be cast for one person or distributed among several persons. Those receiving ballots representing the greater number of voting rights shall be elected as directors.

Article 17-1 Among the aforementioned number of directors of the Company, the number of independent directors shall not be fewer than three and shall not be less than one-fifth of the number of directors. Independent directors shall be elected by the shareholders from a list of independent director candidates under the candidate nomination system. The professional qualifications, shareholding, restrictions on concurrent positions, nomination and election method, and other matters to be complied with for independent directors shall be handled in accordance with the relevant regulations of the competent securities authority. Independent directors and non-independent directors shall be elected together, with the number of persons elected calculated separately.

The Company may purchase liability insurance for directors to cover the compensation liability that they shall legally bear within the scope of performing their duties during their term of office.

Article 18 When the number of director vacancies reaches one-third, the Board of Directors shall convene an extraordinary general meeting within 60 days to hold a by-election.

Article 19 When a director’s term expires and an election cannot be held in time, the director shall continue to perform duties until the newly elected director assumes office.

Article 20 The Board of Directors shall be organized by the directors. The chairman shall be elected from among the directors by the presence of more than two-thirds of the directors and the approval of a majority of the directors present, and the chairman shall represent the Company externally. When the Chairman is on leave or unable to exercise powers for any reason, the acting arrangement shall be handled in accordance with Article 208 of the Company Act.

Article 21 (Deleted)

Article 22 Except as otherwise provided in the Company Act, resolutions of the Board of Directors shall require the presence of a majority of the directors and the approval of a majority of the directors present.

Article 23 Minutes of the proceedings of the Board of Directors shall be prepared, signed, and sealed by the chairperson, and distributed to each director within 20 days after the meeting. The minutes shall record the essential points of the proceedings and their results. The minutes, together with the attendance book signed by the directors present and the proxies for attendance by proxy, shall be kept by the Company.

Article 24 The powers and duties of the Board of Directors are as follows:

I. Appointment and dismissal of managerial officers
II. Review of budgets and final accounts
III. Formulation of proposals for surplus distribution or loss offset
IV. Approval of reinvestment, loans to other companies or other persons, and asset collateralization
V. External borrowings and related credit facilities exceeding the total limit prescribed by the Board of Directors shall be submitted to the Board of Directors.
VI. Other powers and duties conferred by laws and regulations and the Annual General Meeting

Article 24-1 The Company authorizes the Board of Directors to determine the remuneration of directors, irrespective of the Company's profit or loss, based on the degree of participation of directors in the Company's operations and the value of their contributions, with reference to the prevailing standards of the same industry.

Article 24-2 The Company shall purchase liability insurance for directors during their term of office against liabilities for damages to be borne by them according to law within the scope of the business executed by them.

Article 25 The Company has established the Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act to assume the powers of supervisors. The Audit Committee shall be composed of all independent directors, with no fewer than three members, one of whom shall be the convener and at least one of whom shall have accounting or financial expertise. The exercise of its powers and other matters to be complied with shall be handled in accordance with the Company Act, the Securities and Exchange Act, and relevant laws and regulations.

Chapter 5 Managerial Officers and Staff

Article 26 The Company may appoint managerial officers, and their appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Financial Statements and Surplus Distribution

Article 27 At the end of each fiscal year, the Board of Directors shall prepare the following statements and records and, 30 days before the Annual General Meeting, submit them to the Audit Committee for review and then to the Annual General Meeting for Ratification:

I. Business report

II. Financial statements

III. Proposal for earnings distribution or loss offset

Article 28 If the Company has annual profits, no less than 1% shall be appropriated as employee remuneration, of which no less than 20% shall be distributed to grassroots employees; and no more than 5% shall be appropriated as directors' remuneration.

If the Company has accumulated losses, the profit earned shall be reserved to make up the losses.

Employee remuneration under the preceding paragraph may be paid in shares or cash, and the recipients may include employees of subordinate companies who meet certain conditions. The conditions and methods shall be resolved by the Board of Directors in accordance with the law and reported to the Annual General Meeting.

Article 28-1 If the Company has a surplus in its annual final accounts, it shall first pay taxes in accordance with the law and make up losses from previous years, and then set aside 10% as legal reserve, unless the legal reserve has reached the Company's paid-in capital. After setting aside or reversing the special reserve in accordance with relevant laws and regulations, the remaining balance plus the beginning undistributed earnings shall constitute the accumulated undistributed earnings. The Board of

Directors shall prepare a distribution proposal and, except for a portion reserved at their discretion based on business conditions, submit it to the Annual General Meeting for resolution. However, the total amount of shareholder dividends distributed shall not be less than 25% of the net profit after tax for the current year, after deducting the earnings reserve appropriated according to law.

Where the earnings, legal reserve, and capital reserve referred to in the preceding paragraph are distributed in cash, the Board of Directors is authorized to do so by a resolution adopted with the presence of more than two-thirds of the directors and the approval of a majority of those present, and shall report to the Annual General Meeting. Where distribution is made by issuing new shares, it shall be handled by resolution of the Annual General Meeting in accordance with regulations.

Regarding the Company's dividend policy, the proportion of cash dividends shall be carefully assessed based on the Company's expectations for next year's earnings growth, capital needs, long-term financial structure, and capital planning, and shall be no less than 20%.

Chapter 7 Supplementary Provisions

Article 29 The Company's organizational regulations and detailed rules for implementation shall be separately prescribed by the Board of Directors.

Article 30 Any matter not specifically addressed in these Articles of Incorporation shall be governed by the Company Act and other applicable laws and regulations.

Article 31 These Articles of Incorporation were adopted on August 18, 1997.

These Articles of Incorporation were amended for the first time on December 22, 1997.

These Articles of Incorporation were amended for the second time on November 15, 1998.

These Articles of Incorporation were amended for the third time on June 16, 1999.

These Articles of Incorporation were amended for the fourth time on August 5, 1999.

These Articles of Incorporation were amended for the fifth time on December 10, 1999.

These Articles of Incorporation were amended for the sixth time on January 7, 2000.

These Articles of Incorporation were amended for the seventh time on April 10, 2000.

These Articles of Incorporation were amended for the eighth time on May 6, 2000.

These Articles of Incorporation were amended for the ninth time on June 19, 2001.

These Articles of Incorporation were amended for the tenth time on June 17, 2003.

These Articles of Incorporation were amended for the eleventh time on December 19, 2003.

These Articles of Incorporation were amended for the twelfth time on December 19, 2003.

These Articles of Incorporation were amended for the thirteenth time on June 11, 2004.

These Articles of Incorporation were amended for the fourteenth time on June 11, 2004.
These Articles of Incorporation were amended for the fifteenth time on June 17, 2005.
These Articles of Incorporation were amended for the sixteenth time on June 17, 2005.
These Articles of Incorporation were amended for the seventeenth time on June 21, 2007.
These Articles of Incorporation were amended for the eighteenth time on June 13, 2008.
These Articles of Incorporation were amended for the nineteenth time on June 10, 2009.
These Articles of Incorporation were amended for the twentieth time on June 9, 2011.
These Articles of Incorporation were amended for the twenty-first time on June 6, 2012.
These Articles of Incorporation were amended for the twenty-second time on June 10, 2013.
These Articles of Incorporation were amended for the twenty-third time on June 11, 2014.
These Articles of Incorporation were amended for the twenty-fourth time on June 7, 2016.
These Articles of Incorporation were amended for the twenty-fifth time on June 8, 2017.
These Articles of Incorporation were amended for the twenty-sixth time on July 1, 2021.
These Articles of Incorporation were amended for the twenty-seventh time on April 8, 2022.
These Articles of Incorporation were amended for the twenty-eighth time on June 2, 2023.
These Articles of Incorporation were amended for the twenty-ninth time on May 24, 2024.
These Articles of Incorporation were thirtieth time amended on May 27, 2025.

LeadSun Greentech Corporation
Chairman: Lin Li-Chen

Appendix 11

LeadSun Greentech Corporation

Rules of Procedure for Shareholders' Meetings

Article 1 To establish a sound governance system for the Company's shareholders' meetings, strengthen supervisory functions, and reinforce management functions, these Rules are adopted pursuant to Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies for compliance.

Article 2 The rules of procedure for the Company's shareholders' meetings shall, except as otherwise provided by laws or regulations, be governed by these Rules.

Article 3 The Company's shareholders' meetings shall be convened by the Board of Directors, unless otherwise provided by law.

Unless otherwise provided in the Regulations Governing the Administration of Shareholder Services of Public Companies, where the Company convenes a virtual shareholders' meeting, it shall be so provided in its Articles of Incorporation and resolved by the Board of Directors, and such virtual shareholders' meeting shall be approved by a resolution adopted at a meeting attended by more than two-thirds of the directors, with the consent of a majority of the directors present.

The Company shall, no later than 30 days before the date of the Annual General Meeting or no later than 15 days before the date of a special shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, proxy form, the causes of and explanatory materials relating to all proposals, including ratification proposals, discussion proposals, and matters relating to the election or dismissal of directors, and transmit them to the MOPS. The Company shall, 21 days before an Annual General Meeting or 15 days before a special shareholders' meeting, prepare electronic files of the shareholders' meeting handbook and supplementary meeting materials and transmit them to the MOPS. The Company shall prepare the shareholders' meeting handbook and supplementary materials for the relevant shareholders' meeting 15 days before the date of the meeting, make them available for shareholders to review at any time, and display them at the Company and its appointed professional shareholder services agent.

The handbook and supplementary meeting materials referred to in the preceding paragraph shall be made available to shareholders for review on the date of the shareholders' meeting in the following manner:

I. Where the Company convenes a physical shareholders' meeting, it shall distribute them at the meeting venue.

II. Where the Company convenes a hybrid shareholders' meeting, it shall distribute them at the meeting venue and transmit them in electronic form to the video conference platform.

III. Where the Company convenes a virtual shareholders' meeting, it shall transmit them in electronic form to the video conference platform.

The notice and public announcement shall specify the reasons for convening the meeting; with the consent of the recipient, the notice may be given in electronic form.

The election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for suspension of public issuance, approval of directors' non-competition, capitalization of earnings, capitalization of capital reserve, dissolution, merger, demerger, or any matter under any subparagraph of Article 185, paragraph 1 of the Company Act, Article 26-1 or Article 43-6 of the Securities and Exchange Act, or Article 56-1 or Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be set out in the reasons for convening the meeting, with the principal content explained, and may not be proposed by way of an extraordinary motion.

Where the reasons for convening a shareholders' meeting have specified a full re-election of directors and the date of assumption of office, after the re-election is completed at that shareholders' meeting, the date of assumption of office may not be changed at the same meeting by an extraordinary motion or otherwise.

A shareholder holding 1 percent or more of the total number of issued shares may submit to the Company a proposal in writing for an Annual General Meeting. Only one proposal may be submitted; where more than one proposal is submitted, none shall be included in the agenda. However, where a shareholder proposal is a recommendation urging the Company to promote the public interest or fulfill its social responsibility, the Board of Directors may still include it in the agenda. In addition, the Board of Directors may decline to include a proposal submitted by a shareholder in the agenda if any of the circumstances set forth in Article 172-1, paragraph 4 of the Company Act applies. A shareholder may submit a recommendatory proposal urging the Company to promote the public interest or fulfill its social responsibility. Procedurally, pursuant to the relevant provisions of Article 172-1 of the Company Act, only one proposal may be submitted; if more than one proposal is submitted, none shall be included in the agenda.

Before the book closure date prior to the convening of the Annual General Meeting, the Company shall publicly announce the acceptance of shareholder proposals, the place and period for acceptance, and the method of acceptance in writing or by electronic means; the acceptance period shall be no less than 10 days.

A shareholder proposal shall be limited to 300 words; any proposal exceeding this limit shall not be included in the agenda. The proposing shareholder shall attend the Annual General Meeting in person or by proxy and participate in the discussion of the proposal.

The Company notified the proposing shareholder of the processing results before the date of the shareholders' meeting notice and listed the proposals conforming to the provisions of this Article in the meeting notice. For shareholder proposals not included in the agenda, the Board of Directors shall explain at the shareholders' meeting the reasons for not including them.

Article 4 Shareholders may, at each shareholders' meeting, submit a proxy form printed by the Company, stating the scope of authorization, to appoint a proxy to attend the shareholders' meeting on their behalf.

A shareholder may issue only one proxy form and appoint only one proxy, and shall deliver the proxy form to the Company five days before the date of the shareholders' meeting. If duplicate proxy forms are delivered, the one received first shall prevail. However, this restriction shall not apply if the shareholder declares revocation of the prior proxy.

After a proxy form has been delivered to the Company, if a shareholder wishes to attend the shareholders' meeting in person or exercise voting rights in writing or by electronic means, the shareholder shall notify the Company in writing of the revocation of the proxy two days before the date of the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy shall prevail.

Article 5 The venue for a shareholders' meeting shall be at the place where the Company is located or a place convenient for shareholders to attend and suitable for convening the shareholders' meeting. The meeting shall not begin earlier than 9:00 a.m. or later than 3:00 p.m. The venue and time for convening the meeting shall fully consider the opinions of the independent directors.

Shareholders' meeting venue:

(I) If a company convenes a physical shareholders' meeting, the venue of the shareholders' meeting shall be specified.

(II) For a company convening a physical shareholders' meeting with video assistance (hereinafter referred to as the "video-assisted shareholders' meeting"), in addition to stating the location of the physical meeting, the video conferencing platform used for the video-assisted portion must also be stated.

(III) If the Company does not hold a physical shareholders' meeting and instead convenes a meeting by video conference (hereinafter referred to as the "video shareholders' meeting"), it shall specify the video conference platform used.

Article 6 The Company shall specify in the meeting notice the time for accepting shareholder registration, the location of the registration desk, and other matters for attention.

Shareholders must register at least 30 minutes before the meeting begins. The registration area should be clearly marked, and adequate, qualified staff should be assigned to manage the process.

The Company shall prepare a sign-in book for attending shareholders or proxies appointed by shareholders (hereinafter referred to as "shareholders") to sign in, or attending shareholders may submit a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker's slips, voting ballots, and other meeting materials; where directors or supervisors are to be elected, election ballots shall also be furnished.

Shareholders shall attend the shareholders' meeting with the attendance card, attendance sign-in card, or other attendance documents. The Company may not arbitrarily add requirements for additional supporting documents beyond those presented by shareholders for attendance. Proxy solicitors shall also carry identification documents for verification.

If a shareholder is a government agency or juristic person, more than one representative may attend the shareholders' meeting. When a juristic person is entrusted to attend a shareholders' meeting, it may appoint only one representative to attend.

Article 6-1 When the Company convenes a shareholders' meeting by video conference, the following matters shall be specified in the notice of the shareholders' meeting:

I. Methods for shareholders to participate in the video conference and exercise their rights.

II. The handling method for any obstruction to the video conferencing platform or participation by video conference due to natural disasters, incidents, or other force majeure events, including at least the following:

(I) The time at which the meeting must be postponed or continued because the foregoing obstruction cannot be eliminated continuously, and, if the meeting must be postponed or continued, the date of the postponed or continued meeting.

(II) Shareholders who did not register to participate in the original shareholders' meeting by video conference may not participate in the postponed or continued meeting.

(III) Where a video-assisted shareholders' meeting is convened, if the video conference cannot continue, after deducting the shares of shareholders participating by video conference, if the total number of shares present reaches the legal quorum for the shareholders' meeting, the meeting shall continue. The shares of shareholders participating by video conference shall be included in the total number of shares present, and such shareholders shall be deemed to have abstained from voting on all proposals at that shareholders' meeting.

(IV) The handling method where the results of all proposals have been announced and no extraordinary motion has been proceeded with.

III. For a video shareholders' meeting, appropriate alternative measures for shareholders who have difficulty participating in the shareholders' meeting by video conference shall also be specified. Except under the circumstances set forth in Article 44-9, paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall at least provide shareholders with connection equipment and necessary assistance, and specify the period during which shareholders may apply to the Company and other related matters requiring attention.

Article 7 If a shareholders' meeting is convened by the Board of Directors, the chairperson shall act as the chairperson of the meeting. If the chairperson asks for leave or is unable to exercise their powers, the chairperson shall designate one director to act on their behalf;

if the chairperson does not designate a representative, the directors shall elect one person from among themselves to act on behalf.

Where the chairperson referred to in the preceding paragraph is represented by a director, such director shall have held office for more than six months and understand the Company's financial and business conditions. The same shall apply where the chairperson is the representative of a corporate director.

The Chairman should personally preside over shareholders' meetings convened by the Board of Directors. At least a majority of the directors and at least one supervisor must attend in person, along with at least one representative from each functional committee. Attendance should be recorded in the minutes of the shareholders' meeting.

If a shareholders' meeting is convened by a convener other than the Board of Directors, such convener shall act as the chairperson. Where there are two or more conveners, one person shall be elected from among them to serve as the chairperson.

The Company may designate its lawyers, accountants, or other relevant personnel to attend the shareholders' meeting.

Article 8 The Company must continuously audio and video record the entire process of the shareholders' meeting from the time shareholders begin registration and retain the recording for at least one year. However, if a shareholder brings a lawsuit under Article 189 of the Company Act, the recording shall be retained until the litigation concludes.

Article 9 Attendance at the shareholders' meeting shall be calculated based on shares. The number of shares represented by shareholders present shall be calculated based on the attendance book or sign-in cards submitted, plus the number of shares for which voting rights are exercised in writing or electronically.

When the meeting time arrives, the chair should announce the meeting's commencement and simultaneously report the number of shares without voting rights and the number of shares represented. However, if shareholders representing a majority of the total number of issued shares are not present, the chairperson may postpone the meeting. Such postponements are limited to two, and the combined postponement time cannot exceed one hour. If the quorum is not met after two postponements, and attendance still represents less than one-third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum remains insufficient after two postponements, and shareholders attending represent at least one-third of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act, and all shareholders shall be notified to reconvene the shareholders' meeting within one month.

Prior to the close of the meeting, if shareholders present represent more than half of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders' meeting in accordance with Article 174 of the Company Act.

Article 10 If a shareholders' meeting is convened by the Board of Directors and the agenda is set by the board, each proposal on the agenda – including any extraordinary motions and amendments to original proposals – must be voted on individually. The meeting must proceed according to the established agenda, and changes are not permitted without a resolution passed by the shareholders' meeting.

The provisions of the preceding paragraph shall apply mutatis mutandis if a shareholders' meeting is convened by a person having the power to convene other than the Board of Directors.

Before the agenda set forth in the preceding two paragraphs (including extemporary motions) has been concluded, the chair may not adjourn the meeting without a resolution. If the chair adjourns the meeting in violation of the rules of procedure, the other members of the Board of Directors shall promptly assist the shareholders present in electing one person as chair, in accordance with statutory procedures and by the consent of a majority of the voting rights represented by the shareholders present, to continue the meeting.

The chairperson shall provide shareholders with ample opportunity to explain and debate proposals and any amendments or procedural motions they make. Once the chairperson determines sufficient discussion has occurred, they may call for a vote, close debate, and allow adequate time for voting.

Article 11 Before speaking, a shareholder present must complete a speaker's slip specifying the subject of the speech, the shareholder account number (or attendance certificate number), and account name, and the chair shall determine the order of speaking.

Shareholders present who submit a speaker's slip but do not speak shall be deemed not to have spoken. If the content of a speech is inconsistent with that specified on the speaker's slip, the content of the speech shall prevail.

No shareholder may speak more than twice on the same proposal without the chair's consent, and each speech may not exceed five minutes; however, if a shareholder's speech violates the rules or exceeds the scope of the agenda item, the chair may stop the speech.

When a shareholder present is speaking, other shareholders may not speak to interfere except with the consent of the chair and the speaking shareholder; the chair may stop any violator.

When a juristic-person shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal.

After a shareholder present has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 12 Voting at a shareholders' meeting shall be calculated based on shares.

In the resolutions of a shareholders' meeting, the number of shares held by shareholders without voting rights shall not be counted as part of the total number of issued shares.

If a shareholder has a personal interest in a matter under discussion at the meeting, which may impair the interests of the Company, the shareholder may not vote on that matter, and may not exercise voting rights as proxy for any other shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be counted as part of the voting rights represented by shareholders present.

Except for trust enterprises or stock affairs agents approved by the competent securities authority, when one person is concurrently appointed by two or more shareholders, the voting rights represented by that proxy may not exceed 3% of the total voting rights of all issued shares; voting rights in excess thereof shall not be counted.

Article 13 Each shareholder shall have one voting right for each share held, except for restricted shares or shares without voting rights as listed in Article 179, paragraph 2 of the Company Act.

When the Company convenes a shareholders' meeting, voting rights may be exercised in writing or by electronic means (provided that a company required to adopt electronic voting pursuant to the proviso of Article 177-1, paragraph 1 of the Company Act shall adopt electronic means and may adopt written means for the exercise of voting rights at its shareholders' meetings). The method for exercising voting rights in writing or by electronic means shall be specified in the notice of the shareholders' meeting. Shareholders who exercise voting rights in writing or by electronic means shall be deemed to have attended the shareholders' meeting in person. However, with respect to extemporary motions and amendments to original proposals at that shareholders' meeting, such shareholders shall be deemed to have abstained; therefore, the Company should avoid proposing extemporary motions and amendments to original proposals.

Shareholders intending to exercise voting rights in writing or electronically as described above must submit a declaration of intent to the Company two days before the date of the shareholders' meeting. If multiple declarations of intent are received, the one received earliest will govern. However, this does not apply to declarations revoking a prior expression of intent.

After a shareholder exercises voting rights in writing or electronically, if the shareholder wishes to attend the shareholders' meeting in person, the shareholder must revoke the declaration of intent for the exercise of voting rights referred to in the preceding paragraph in the same manner two days before the date of the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised in writing or electronically shall prevail. If a shareholder exercises voting rights in writing or electronically and also appoints a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy at the meeting shall prevail.

Except as otherwise provided in the Company Act and the Company's Articles of Incorporation, a proposal shall be Approved by the affirmative vote of a majority of the voting rights represented by the shareholders present. At the time of voting, the chairperson or a designated person shall first announce the total voting rights of the shareholders present for each proposal. Shareholders shall then vote on each proposal individually, and the results of approvals, disapprovals, and abstentions shall be entered into the Market Observation Post System (MOPS) on the day of the shareholders' meeting.

When a proposal has an amendment or a substitute, the chairperson shall determine the order of voting together with the original proposal. If one proposal has been approved, the other proposals shall be deemed rejected, and no further voting shall be required.

The chairperson shall appoint the ballot inspectors and counters, provided that the ballot inspectors must be shareholders.

Vote counting for shareholder resolutions or elections must be conducted publicly at the meeting location, and the results must be announced immediately upon completion. This announcement shall include a report of the weighted vote totals, and a record of the proceedings must be made.

Article 14 The election of directors at a shareholders' meeting must be conducted in accordance with the Company's election and appointment procedures, and the results shall be announced on-site immediately. This announcement shall include the names of the elected directors and the number of votes each received,as well as the names of those not elected and the number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed and signed by the ballot inspectors, properly kept, and retained for at least one year. However, if a shareholder brings a lawsuit under Article 189 of the Company Act, the recording shall be retained until the litigation concludes.

Article 15 Minutes shall be prepared for the matters resolved at a shareholders' meeting, signed or sealed by the chairperson, and distributed to all shareholders within 20 days after the meeting. The preparation and distribution of the minutes referred to in the preceding paragraph may be made in electronic form.

The Company may distribute the minutes referred to in the preceding paragraph by means of a public announcement entered into the Market Observation Post System (MOPS).

Meeting minutes must accurately record the year, month, day, and location of the meeting, the chairperson's name, the methods used to adopt resolutions, a summary of the proceedings, and the voting results (including the weighted count of votes). In the event of a director election, the number of votes received by each candidate must be disclosed. The minutes shall be permanently retained throughout the existence of the Company.

Article 16 The Company shall prepare a statistical table in the prescribed format detailing the number of shares solicited by the soliciting party and the number of shares represented by proxies, and clearly display the same at the shareholders' meeting venue on the day of the meeting.

If any resolutions of the shareholders' meeting constitute material information under applicable laws or regulations or the rules of the Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall transmit the content to the Market Observation Post System (MOPS) within the prescribed time period.

Article 17 Staff handling affairs of the shareholders' meeting shall wear identification badges or armbands.

The chairperson may direct marshals or security personnel to assist in maintaining order at the meeting venue. When marshals or security personnel are present to help maintain order, they shall wear armbands or identification badges bearing the words "Marshal."

Where sound amplification equipment is available at the meeting venue, if a shareholder speaks without using the equipment provided by the Company, the chairperson may stop the shareholder from speaking.

If a shareholder violates the rules of procedure, refuses to comply with the chairperson's correction, and obstructs the progress of the meeting despite being stopped, the chairperson may direct marshals or security personnel to ask the shareholder to leave the meeting venue.

Article 18 During the meeting, the chairperson may, at discretion, announce a recess. If force majeure occurs, the chairperson may rule to temporarily suspend the meeting and announce the time for resumption of the meeting depending on the circumstances.

Before the agenda scheduled for the shareholders' meeting, including extraordinary motions, is completed, if the meeting venue cannot continue to be used, the shareholders' meeting may adopt a resolution to find another venue to continue the meeting.

A shareholders' meeting may, pursuant to Article 182 of the Company Act, adopt a resolution to postpone or resume the meeting within five days.

Article 19 Where a shareholders' meeting is convened by video conference, the Company shall, after the close of voting, immediately disclose the voting results and election results for each proposal on the shareholders' meeting video conference platform in accordance with applicable regulations, and shall continue such disclosure for at least fifteen minutes after the chairperson announces the adjournment.

Article 20 When the Company convenes a video shareholders' meeting, the chairperson and the minute taker shall be at the same location within the territory of the Republic of China, and the chairperson shall announce the address of that location at the time of the meeting.

Article 21 For virtual shareholders' meetings, the Company may provide shareholders with a simple connection test before the meeting and offer relevant support services before and during the meeting to assist with any technical communication issues.

When a shareholders' meeting is convened via video conference, the chairperson shall, upon announcing the commencement of the meeting, also announce that, except in circumstances where no postponement or continuation of the meeting is required as provided in paragraph 4 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if, prior to the chairperson's announcement of adjournment, the video conferencing platform or participation by video conference is obstructed due to natural disasters, incidents, or other force majeure events and such obstruction continues for more than 30 minutes, the date for postponement or continuation of the meeting shall be announced within five days, and Article 182 of the Company Act shall not apply.

Shareholders who did not register to participate in the original shareholders' meeting via video conference are not permitted to participate in any postponed or resumed meeting.

Where a meeting is postponed or resumed as provided in the second paragraph, shares represented by shareholders who registered for and checked into the original shareholders' meeting via video conference, but do not participate in the postponed or resumed meeting, will still be counted toward the total number of shares, voting rights, and election rights represented by shareholders attending the postponed or resumed meeting.

When a shareholders' meeting is postponed or reconvened as provided in paragraph 2, proposals for which voting and vote counting have been completed and the voting results or the list of elected directors or supervisors has been announced need not be re-discussed or resolved again.

When the Company convenes a hybrid shareholders' meeting and the circumstance in paragraph 2 occurs where the video conference cannot continue, if, after deducting the shares represented by shareholders attending the shareholders' meeting via video conference, the total number of shares represented by the attending shareholders still meets the legal quorum for the meeting, the shareholders' meeting shall continue, and there is no need to postpone or continue the meeting in accordance with paragraph 2.

If the circumstance requiring the meeting to continue as described in the preceding paragraph occurs, the shares represented by shareholders participating in the meeting via video conference shall be counted toward the total number of shares represented by the attending shareholders; provided that, with respect to all proposals at that shareholders' meeting, such shareholders shall be deemed to have abstained.

When the Company postpones or continues a meeting in accordance with paragraph 2, it shall handle the relevant preparatory work in accordance with the provisions set out in paragraph 7 of Article 44-20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, based on the date of the original shareholders' meeting and the requirements of the relevant provisions.

For the periods prescribed in the latter part of Article 12 and paragraph 3 of Article 13 of the Rules Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies; and paragraph 2 of Article 44-5, Article 44-15, and paragraph 1 of Article 44-17 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle such matters based on the date of the shareholders' meeting postponed or continued in accordance with paragraph 2.

Article 22 These Rules shall take effect after being Approved by the Annual General Meeting, and the same shall apply to any amendments.

※Approved by the Annual General Meeting on June 17, 2003

※Approved by the Annual General Meeting on June 6, 2012

※Approved by the Annual General Meeting on June 8, 2017

※Approved by the Annual General Meeting on June 9, 2020
※Approved by the Annual General Meeting on July 1, 2021
※Approved by the Annual General Meeting on June 2, 2023

Appendix 12

LeadSun Greentech Corporation
Procedures for the Election of Directors

2021.07.01

Article 1
These Procedures are established in accordance with Articles 21 and 41 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" to ensure the fair, impartial, and open election of directors.

Article 2
Except as otherwise provided by applicable laws and regulations or the Articles of Incorporation, the election of the Company's directors shall be conducted in accordance with these Procedures.

Article 3
The election of the Company's directors shall take into account the overall composition of the Board of Directors. The composition of the Board of Directors shall take diversity into consideration and formulate an appropriate diversity policy based on its own operations, operating model, and development needs, which should include, but not be limited to, standards in the following two major aspects:
I. Basic conditions and values: gender, age, nationality, and culture
II. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience

Members of the Board of Directors shall generally possess the knowledge, skills, and literacy necessary for the performance of their duties, and the overall capacities that the Board shall possess are as follows:
I. Operational judgment ability
II. Accounting and financial analysis ability
III. Business management ability
IV. Crisis management ability
V. Industry knowledge.
VI. International market perspective.
VII. Leadership.
VIII. Decision-making.

More than half of the seats of the Board of Directors shall not have spousal or kinship relationships within the second degree of kinship.
The Board of Directors of the Company shall consider adjustments to the composition of the Board based on the results of performance evaluations.

Article 4
(Deleted)

Article 5
The qualifications of independent directors of the Company shall be in compliance with Articles 2, 3, and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".
The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of the aforementioned Regulations and shall be conducted in accordance with Article 24 of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies."

Article 6
The election of the Company's directors shall be conducted in accordance with the candidate nomination system and procedures stipulated in Article 192-1 of the Company Act. When reviewing the qualifications, educational and professional background, and whether any circumstances set forth

in the subparagraphs of Article 30 of the Company Act apply to director candidates, no additional documentary proof of qualifications shall be arbitrarily required. The review results shall be provided to shareholders for reference to facilitate the election of qualified directors.
If a director is dismissed for any reason, resulting in fewer than five directors, the Company shall conduct a by-election at the next shareholders' meeting. If the number of vacancies of directors reaches one-third of the number specified in the Articles of Incorporation, the Company shall convene an extraordinary shareholders' meeting within 60 days from the date of occurrence to conduct a by-election.
If the number of independent directors falls below the requirements set forth in the proviso to Article 14-2, paragraph 1 of the Securities and Exchange Act, the relevant regulations of the Taiwan Stock Exchange Corporation's Regulations Governing Review of Securities Listings, or subparagraph 8 of the Taipei Exchange's "Criteria for Review of Article 10, Paragraph 1 of the TPEx Rules Governing the Review of Securities for Trading on the TPEx," a by-election shall be held at the next shareholders' meeting; if all independent directors are dismissed, the Company shall convene a special shareholders' meeting within 60 days from the date of occurrence to hold a by-election.

Article 7
The election of directors of the Company shall adopt the cumulative voting system. Each share shall have voting rights equal to the number of directors to be elected, and such voting rights may be concentrated on one candidate or distributed among several candidates.

Article 8
The Board of Directors shall prepare ballots corresponding to the number of directors to be elected, and shall indicate the voting rights thereon. Such ballots shall be distributed to shareholders attending the shareholders' meeting. The identity of the voter may be indicated by the attendance certificate number printed on the ballot.

Article 9
Directors of the Company shall be elected in accordance with the number of seats specified in the Company's Articles of Incorporation. The voting rights for independent directors and non-independent directors shall be calculated separately. Candidates receiving the highest numbers of votes shall be elected in sequence. In the event that two or more candidates receive the same number of votes exceeding the required number of seats, the winner shall be determined by drawing lots. If a candidate is absent, the chairperson shall draw lots on their behalf.

Article 10
Before the election begins, the chairperson shall appoint a number of persons with shareholder status to serve as scrutineers and vote counters to perform the relevant duties. The ballot boxes shall be prepared by the Board of Directors and opened for inspection in public by the scrutineers before voting.

Article 11
If the candidate is a shareholder, the elector shall enter the candidate's account name and shareholder account number in the candidate column of the ballot; if the candidate is not a shareholder, the elector shall enter the candidate's name and identification document number. However, where a government agency or juristic-person shareholder is a candidate, the candidate account name column of the ballot shall state the name of such government agency or juristic person, and may also state the name of such government agency or juristic person and the name of its representative; where there are multiple representatives, the names of the representatives shall be stated separately.

Article 12
A ballot shall be void under any of the following circumstances:
I. Ballots not prepared by the Board of Directors
II. Blank ballots cast into the ballot box
III. Illegible handwriting or alterations

IV. Where the candidate is a shareholder, the account name or shareholder account number entered does not conform to the shareholder register; where the candidate is not a shareholder, the name or identification document number entered does not match upon verification
V. Any writing other than the candidate's account name (name) or shareholder account number (identification document number) and the allocated number of voting rights is included
VI. The candidate's name is identical to that of another shareholder and the shareholder account number or identification document number is not entered for identification

Article 13
After voting is completed, the ballots shall be counted on-site, and the chairperson shall announce the results on-site, including the list of elected directors and the number of voting rights with which they were elected.
The ballots for the election referred to in the preceding paragraph shall be sealed and signed by the ballot inspectors, properly kept, and retained for at least one year. However, if a shareholder brings a lawsuit under Article 189 of the Company Act, the recording shall be retained until the litigation concludes.

Article 14
These Procedures shall take effect after being approved by the Annual General Meeting, and the same shall apply to any amendments thereto

Appendix 13

LeadSun Greentech Corporation

Shareholding of All Directors

April 14, 2026

Title	Name	Number of Shares Held on the Book Closure Date	Ratio
Chairman	Lin Li-Chen	425,900	1.10%
Director	LaserTek Taiwan Co., Ltd.	1,482,738	3.83%
	Corporate Representative: Cheng Tsai-Hsing	-	-
Director	LeadSun International Development Co., Ltd.	1,460,004	3.78%
	Corporate Representative: Yang Chen-Hsin	329,447	0.85%
Director	Yang Ching-Tang	3,737,164	9.66%
Independent Director	Wang Yu-Che	0	0.00%
Independent Director	Huang Ming-Chan	0	0.00%
Independent Director	Su Ya-Song	0	0.00%
Number and percentage of shares held by all directors		7,435,253	19.23%

Note: 1. As required by Article 26 of the Securities and Exchange Act, all directors collectively must hold a minimum of 3,600,000shares.
Applicable to companies with paid-in capital exceeding NT$300 million but less than NT$1 billion:
All directors must collectively hold 10% of the total shares
All supervisors collectively must hold 1% of the total outstanding shares
Shares held by independent directors elected by public companies are not included in the total amount specified in the preceding paragraph. If two or more independent directors are elected, the shareholding percentage required of all directors and supervisors other than independent directors, as calculated in the preceding paragraph, is reduced to 80%.

2. As shown in the table above, the shareholdings of individual shareholders and all directors as of the record date for the shareholders' meeting met the percentage ownership requirements of Article 26 of the Securities and Exchange Act.