

Material Information (2455 VPEC)

SEQ_NO	1	Date of announcement	2024/05/22	Time of announcement	16:27:21
Subject	Corrections of the part of 2023Q4 Financial Statements				
Date of events	2024/05/22	To which item it meets	paragraph 51		
Statement	<p>1.Date of occurrence of the event:2024/05/22</p> <p>2.Company name: VISUAL PHOTONICS EPITAXY CO., LTD.</p> <p>3.Relationship with the Company (please enter "the company itself" or "subsidiaries"):the company itself</p> <p>4.Reciprocal shareholding percentage:N/A</p> <p>5.Cause of occurrence:Corrections of the part of 2023Q4 Financial Statements</p> <p>6.Information items/ statements to be corrected:2023Q4 Financial Statements</p> <p>7.Amounts/ contents/ number of page to be corrected: Page24 (2)Financial assets at fair value through other comprehensive income B. For the years ended December 31, 2023 and 2022, the Company recognized in financial assets at fair value through other comprehensive income, the amount of comprehensive profit and loss is \$0. Page34 (18)Employee benefit expense B. For the years ended December 31, 2023 and 2022, employees' compensation was accrued at \$48,695 and \$59,998, respectively; directors' remuneration was accrued at \$18,261 and \$22,499, respectively. The aforementioned amounts were recognised in salary expenses. The employees' compensation were estimated and accrued based on 11% and8%; the directors' remuneration were estimated and accrued based on 3%, respectively of distributable profit of current year for the years ended December 31, 2023 and 2022. Page50 (4)Major shareholders information There was no shareholder holding more than 5% of the Company's shares. Page51 (6)Major customer information Misstatement of 2023 customers' name Details table 9,Page1 DETAILS OF OPERATING COST Add: Current purchases \$1,126,113 Loss on decline in market value \$127,541</p> <p>8.Amounts/ contents/ number of page after correction: Page24 (2)Financial assets at fair value through other comprehensive income B. For the years ended December 31, 2023 and 2022, the Company recognized in financial assets at fair value through other comprehensive income, the amount of comprehensive loss was \$38,140 and \$0, respectively. Page34 (18)Employee benefit expense B. For the years ended December 31, 2023 and 2022, employees' compensation was accrued at \$48,695 and \$59,998, respectively; directors' remuneration was accrued at \$18,261 and \$22,499, respectively. The aforementioned amounts were recognised in salary expenses. The employees'compensation were estimated and accrued based on 8%; the directors'remuneration were estimated and accrued based on 3%, respectively of distributable profit of current year for the years ended December 31, 2023 and 2022. Page50 (4)Major shareholders information Major shareholders information: Please refer to table 2. Page51 (6)Major customer information Correction of 2023 Customers' name Details table 9,Page1 DETAILS OF OPERATING COST Add: Current purchases\$1,253,654 Loss on decline in market value \$0</p> <p>9.Countermeasures:Reissue the corrected file to MOPS</p> <p>10.Any other matters that need to be specified:None</p>				