

Stock code : 6588

# East-Tender Optoelectronics Corp.

## 2025 Extraordinary shareholders' Meeting

Date: Mar 21, 2025

Meeting method: On-site shareholders meeting

Venue: No. 70, Section 2, Ligong 1st Road, Wujie Township, Yilan

County

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**East-Tender Optoelectronics Corp.**  
**Meeting agenda**

Date: 9:00 AM on Mar 21 (Fri), 2025

Address: No. 70, Section 2, Ligong 1st Road, Wujie Township, Yilan County

1. Call the Meeting to Order
2. Chairman' s Remarks
3. Matters to be reported
  - (1) Implementation of the 2024 Cash Capital Increase and Sound Operation Plan.
4. Matters to be Discussed
  - (1) Amendment of the Company' s Articles of Association.
  - (2) The company intends to handle a private placement cash capital increase and issuance of common stock.
5. Election Matters
  - (1) Election of 7 members of the 10th Board of Directors (including 3 independent directors).
6. Other Matters
  - (1) Proposal of Release the Prohibition on Directors from Participation in Competitive Business of the Tenth Board.
7. Questions and Motions
8. Meeting Adjourned

### **【Matters to be reported】**

1. Implementation of the 2024 Cash Capital Increase and Sound Operation Plan.

Explanatory Notes: Report on the Company's 2024 Cash Capital Increase and Sound Operation Plan, please refer to Attachment 1 (pages 12).

### **【Matters to be Discussed】**

Proposal 1: Proposed by the Board

Proposal: The proposal to amend the Company's Articles of Association is hereby submitted for referendum.

Explanatory Notes:

1. Pursuant to the resolution of the 19th meeting of the 9th Board of Directors on January 23, 2025, the Company's Articles of Association were amended to amend the Article Comparison Table, Please refer to Attachment 2(pages 13 to 14).

Resolution:

Proposal 2: Proposed by the Board

Proposal: The Company intends to process a private placement cash capital increase and issue common stock, and hereby submits it for a referendum.

Explanatory Notes:

1. In order to supplement working capital, improve financial structure or meet the needs of long-term development, etc., one or more capital utilization plans are proposed to improve the company's financial structure and strengthen its competitiveness. According to Article 43-6 of the Securities and Exchange Act and relevant regulations such as the "Things to Note for Publicly Issued Companies in Private Placement of Securities", the issuance of common stock through private placement of cash capital increase shall not exceed the number of shares issued in the private placement. Within the quota of 15,000,000 shares, the shareholders' meeting is requested to authorize the board of directors to select an appropriate time and handle it in accordance with relevant laws and regulations within three installments within one year from the date of the shareholders' meeting resolution, depending on the market environment and the actual needs of the company's operations.
2. In accordance with Article 43-6 of the Securities and Exchange Act and the provisions of "Things to Note When a Public Company Conducts Private Placement of Securities", the following matters are explained regarding this private placement:

(1) Basis and rationality of price setting:

- ①The reference price for this private placement is calculated based on the higher of the following two benchmarks:

- A. Calculate the simple arithmetic average of the closing prices of common stocks one, three or five business days before the pricing date, deduct the ex-rights and dividends of the free rights issue, and add back the stock price after the capital reduction and ex-rights.
  - B. The simple arithmetic average of the closing prices of the common stock for the thirty business days before the pricing date, minus the ex-rights and dividends of the free rights issue, and adding back the ex-rights price after the capital reduction.
- ②The price per share of this private placement shall not be lower than eighty percent (80%) of the reference price and shall not be lower than the par value of NT\$10. The manner in which it is determined is in compliance with the relevant provisions of the current laws and regulations of the competent authority and should be reasonable. The actual pricing date and the actual private placement price shall be within the range of not less than the percentage determined by the shareholders' meeting. The shareholders' meeting shall be requested to authorize the board of directors to make a decision based on the market conditions at that time and after considering the circumstances of future negotiations with specific persons.
- ③The price of the above-mentioned private placement common stock was determined based on the Company's business conditions, future prospects, the fact that private placement securities are generally restricted from free transfer for three years, and the Company's recent stock price, and in accordance with the "Regulations on the Procedure for Public Offering Companies to Conduct Private Placement of Common Stocks". The price is determined in accordance with the provisions of "Securities Matters Needing Attention" and relevant laws and regulations, so the price should be determined based on its basis and be reasonable.
- (2)Method for selecting a specific person:
- The objects of this private placement of common shares are in compliance with Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission's Interpretation Order No. 1120383220 issued on September 12, 2023 and the The Financial Supervisory Commission's revised "Notices on Public Offering Companies Handling Private Placement of Securities" (Jinguanzhengfazi No. 11203860674) and other related circulars are limited to specific persons, including insiders, related persons, or strategic investors. The qualifications of the person shall be submitted to the board of directors for review by the

shareholders' meeting. The applicants for this private placement of common shares have not yet been determined. If the applicants are insiders or related persons, the list of possible applicants and their relationship with the Company are as follows:

①Method and purpose of selecting applicants:

A. Insiders or related persons are applicants:

(A) Method and purpose of selection: The applicant is selected to be a director or manager of the company, an insider or related person of the company, has a considerable understanding of the company's operations, and can use his position or close relationship with the company to To assist the company in the operation of various management and financial resources, provide its experience, management technology, strengthen financial cost management and assist in business development and expansion, so as to enhance the company's competitive advantage and improve operational efficiency and long-term development, and have a positive impact on shareholders' interests. It has positive benefits.

(B) List of applicants: The tentative list of applicants who are insiders or related persons is as follows, but no insiders have been confirmed at present.

Applicant's Name	Relationship with the Company
Shengfeng Capital Co., Ltd.	The shareholder holding more than 10% of the shares/the corporate vice chairman of the company (SESODA CORPORATION) is the same person as the corporate chairman of the company.
Shengfeng No.1 Investment Co., Ltd.	The legal vice chairman of our company (SESODA CORPORATION), a 100% investment company of Shengfeng Capital Co., Ltd., is the same person as the legal chairman of the company.
Shifeng No.1 Capital Co., Ltd.	Shareholders holding more than 5% of the shares shall be declared as joint holders with the above two companies in accordance with Article 43-1 of the Securities and Exchange Act.
Shifeng No.2 Capital Co., Ltd.	The legal chairman of the company is the same person as the legal chairman of Shifeng No. 1 Capital Co., Ltd.

Shifeng No.3 Capital Co., Ltd.	The legal chairman of the company is the same person as the legal chairman of Shifeng No. 1 Capital Co., Ltd.
SUN, JHENG-CIANG	Vice Chairman of the Company (SESODA CORPORATION).

(C) If the applicant is a legal person, the following matters should be disclosed:

Applicants	Names of its top ten shareholders and shareholding ratio (%)		Relationship with the company
Shengfeng Capital Co., Ltd.	Liangshuo Investment Co., Ltd.	13.32%	None
	Wanrun Technology Co., Ltd.	9.99%	None
	Baowei Optical Co., Ltd.	9.99%	None
	Yingmao Optical Co., Ltd.	9.99%	None
	Chengda International Investment Co., Ltd.	9.99%	None
	Yongde International Development Co., Ltd.	6.66%	None
	Xinxingcheng Investment Co., Ltd.	6.66%	None
	LI, JIN-LIANG	6.66%	None
	HUANG, JING-SHAN	6.66%	None
	Yuguan Management Consultants Co., Ltd.	3.46%	None
Shengfeng No.1 Investment Co., Ltd.	Shengfeng Capital Co., Ltd.	100.00%	The shareholder holding more than 10% of the shares / the corporate vice chairman of the company (SESODA CORPORATION) is the same person as the corporate chairman of the company.
Shifeng No.1 Capital Co., Ltd.	Fuyufa Investment Co., Ltd.	16.63%	None

Applicants	Names of its top ten shareholders and shareholding ratio (%)		Relationship with the company
	LIN, YI	16.63%	None
	SIAO, SHU-JHUANG	16.63%	None
	Zhiyun Investment Co., Ltd.	8.32%	None
	CROSS CHINESE INVESTMENTS LIMITED	8.32%	None
	HO XIANG YUE LIMITED	8.32%	None
	LIOU, MEI-YING	8.32%	None
	CHEN, MEI-JHEN	8.32%	None
	CHEN, SHANG-REN	8.32%	None
	Yichen Capital Co., Ltd.	0.19%	None
Shifeng No.2 Capital Co., Ltd.	HEN, MEI-JHEN	16.63%	None
	SIAO, SHU-JHUANG	16.63%	None
	CHEN, SHANG-REN	16.63%	None
	Fuyufa Investment Co., Ltd.	8.32%	None
	Baitong International Co., Ltd.	8.32%	None
	CROSS CHINESE INVESTMENTS LIMITED	8.32%	None
	YUE NING LIMITED	8.32%	None
	HUANG, CI-ZONG	8.32%	None
	LIN, YI	8.32%	None
	Yichen Capital Co., Ltd.	0.19%	None
Shifeng No.3 Capital Co., Ltd.	Yichen Capital Co., Ltd.	100.00%	None

B. Strategic investors are applicants:

(A) Selection method and purpose: The selection of applicants is to assist the company in the operation of various management and financial resources, provide management technology, strengthen financial cost management and assist in business development and expansion to enhance the company's competitive advantage and improve operational efficiency and Long-term development should have positive benefits for shareholders' interests.

(B)Necessity: In response to the Company's long-term operational planning, in order to improve operational



performance and strengthen financial structure, and to consider strengthening the stability of the management level, this private placement will introduce strategic investors' funds which will help the Company's operations and business development, and It can improve the company's overall operational health and strengthen the centripetal force towards the company, so it is necessary to introduce strategic investors in this private placement.

(C)Expected benefits: The capital injection from strategic investors can reduce the pressure on working capital costs, strengthen the financial structure and enhance the company's competitiveness, thereby promoting the stable growth of the company's operations and benefiting shareholders' interests.

(D)Currently, there is no strategic investor that has been confirmed. We intend to authorize the Board of Directors to handle all matters related to contacting specific persons.

(3) Necessary reasons and expected benefits of conducting private placement:

①Reasons for not adopting public offering: Considering the capital market conditions, the timeliness, feasibility and issuance costs of fundraising, and the actual need to introduce strategic investors; considering that the private placement method is relatively quick and simple in timeliness and that private placement securities are generally subject to The provision that the company cannot freely transfer the shares within three years will ensure the long-term cooperation relationship between the company and its strategic investors. In addition, by authorizing the board of directors to choose the appropriate time to conduct private placements according to the actual needs of the company's operations, it will also effectively increase the company's fundraising flexibility. In order to increase the company's capital and flexibility and ensure stable operation, the company plans to issue common shares through private placement instead of public offering. The implementation of this plan is expected to have the effect of improving the financial structure and enhancing operational efficiency, and will also have a positive impact on shareholders' equity.

②The amount of private placement: within the amount of no more than 15,000,000 shares, will be processed in three installments within one year from the date of the shareholders' meeting resolution.

③Purpose of funds from private placements: The purpose of funds from each private placement is to supplement working capital, repay bank loans and meet the capital needs of the company's

future operations and development.

- ④Expected benefits: The expected benefits of each phase of private placement will help expand the scale of operations in the future, improve the company's financial structure and enhance the company's competitiveness.
3. In accordance with the provisions of the "Things to Note for Public Companies in Private Placement of Securities", if there is a major change in management rights within one year before the board of directors resolves to conduct private placement of securities and within one year from the date of delivery of the private placement of securities, the company shall contact Please ask the securities underwriter to issue an evaluation opinion on the necessity and rationality of handling the private placement of common stocks, Please refer to Attachment 3(pages 15 to 33).
  4. This private placement of common stock cash capital increase will be delivered in a non-physical manner. The rights and obligations of the private placement common shares are the same as those of the Company's original common shares, except that, pursuant to Article 43-8 of the Securities and Exchange Act, the private placement securities shall be Can be freely transferred. After three years from the date of delivery of the Company's private placement common shares, the Board of Directors is authorized to obtain a letter of consent from the OTC Markets in accordance with relevant regulations based on the then-current situation and then apply to the Financial Supervisory Commission for supplementary public offering and listing. cabinet.
  5. In order to carry out this private placement of common stock cash capital increase, it is proposed to request the shareholders' meeting to authorize the chairman or his designated person to sign and negotiate all relevant contracts and documents related to this private placement plan (including negotiating with strategic investors) on behalf of the company. And handle all matters required by the Company regarding this private placement plan.
  6. After the shareholders' meeting passed the resolution of this private placement common stock cash capital increase, the main contents of this private placement common stock cash capital increase and other unfinished matters, in addition to the private placement pricing percentage, include the actual issue price, the actual pricing date, the number of shares issued in each round, and the number of shares issued in each round. The Board of Directors is requested to authorize the Board of Directors to formulate, adjust and fully handle the matters including the number of shares, the amount of funds raised, the conditions for issuance, the plan for the use of funds, the purpose of funds, the scheduled progress and other related matters in accordance with the actual needs of the Company, the market conditions and the

relevant laws and regulations. If in the future there is a need for changes or amendments due to changes in laws or regulations, instructions from competent authorities, or changes based on operational assessments or market and other objective environmental factors, we intend to ask the shareholders' meeting to authorize the board of directors to handle it with full authority in accordance with relevant regulations.

7. Pursuant to the resolution of the 19th meeting of the 9th Board of Directors of the Company on January 23, 2025, the Company intends to proceed with the issuance of common stock through private placement of cash capital increase.

8. In accordance with the letter No. 1140000435 of the Securities Investor and Futures Trader Protection Center dated February 13, 2025, the following additional explanations are hereby given:

Check: Your company's cash capital increase and new stock issuance case just completed in 2024 still has an unspent balance of NT\$260,000,000. Please explain the necessity and rationality of conducting a private placement at this extraordinary shareholders' meeting.

Company Description:

The company issued new shares for cash capital increase in 2024, raising NT\$260,000,000. The funds raised were used to purchase machinery and equipment to respond to future development trends of the industry and enhance the company's market competitiveness. However, the company held the first extraordinary shareholders' meeting in 2025 on March 21, 2025 to handle the private placement of common stocks. This private placement plan will be used to supplement working capital, improve financial structure, or respond to one or more capital utilization plans such as funds required for long-term development, so as to improve the financial structure and strengthen the company's competitiveness. In addition, the Company has taken into consideration factors such as the timeliness, convenience and issuance costs of fundraising. The characteristics of private placement, such as speed and simplicity, as well as the restriction that shares cannot be freely transferred within three years, will better ensure the long-term cooperative relationship between the Company and its investment partners and ensure the stable operation of the Company. Therefore, the Company intends to adopt a private placement method to raise funds.

The Company intends to carry out this private placement of common stock, which will help expand its future operating scale, improve the Company's financial structure, enhance the Company's long-term competitiveness, and will also have a positive effect on shareholders' interests. To sum up, the Company's issuance of common shares through private placement is mainly to meet the funds required for long-term development. The funds raised will help the Company expand its operating scale and

enhance its market competitiveness. Therefore, it is necessary and reasonable for the Company to conduct private placement at this extraordinary shareholders' meeting.

Resolution:

### **【Election Matters】**

Proposal 1: Proposed by the Board

Proposal: Election of 7 members of the 10th Board of Directors (including 3 independent directors)

Explanatory Notes:

1. As resolved by the company's board of directors, seven directors (including three independent directors) will be re-elected at this extraordinary shareholders' meeting. The incumbent directors (including independent directors) will be dismissed from the date of re-election. The term of office of the new directors (including independent directors) will be three years, from March 21, 2025 to March 20, 2028, and they will take office from the date of re-election.
2. The 10th Board of Directors election of the Company adopts the candidate nomination system. After review by the Board of Directors of the Company, the list of candidates has been approved, Please refer to Attachment 4(pages 34 to 39).
3. Please vote

Voting Results :

### **【Other Matters】**

Proposal 1: Proposed by the Board

Proposal: Proposal of Release the Prohibition on Directors from Participation in Competitive Business of the Tenth Board, respectfully submit this for a referendum.

Explanatory Notes:

1. The 10th board of directors (including legal person directors) elected at this extraordinary general meeting of shareholders may have invested in or operated other companies with the same or similar business scope as the Company. On the premise that it does not harm the interests of the Company, their non-competition clauses shall be lifted in accordance with Article 209 of the Company Act.
2. In accordance with the letter No. 1140000435 of the Securities Investor and Futures Trader Protection Center dated February 13, 2025, we hereby provide the following additional explanations:  
Pursuant to Article 26-1 of the Securities and Exchange Act, resolutions under Article 209, Paragraph 1 of the Company Act shall be listed and their main contents explained in the reasons for the meeting. In order

to protect the interests of shareholders, when explaining the "Removal of the Non-competition Restriction for the Tenth Term of Directors" at this extraordinary shareholders' meeting, please also state what positions each director holds in any company, the main business content of such companies, and the possible conflicts of interest that may arise from each director's holding such positions, etc., so that all shareholders can understand.

Company Description:

Regarding the proposed lifting of the restrictions on directors' non-compete clauses, Please refer to Attachment 5(pages 40 to 49).

Resolution:

**【Questions and Motions】**

**【Meeting Adjourned】**

## 【Attachment 1】

### 2024 Cash Capital Increase and Sound Operation Plan Report

1. Pursuant to the Financial Supervisory Authority Letter No. 1130361899 dated December 2, 2024, it is required that the implementation of the sound operating plan shall be reported to the board of directors for control on a quarterly basis and a report shall be submitted to the shareholders' meeting.
2. On December 2, 2024, the Company was approved by the Financial Supervisory Commission with the issuance of new shares for cash capital increase in 2024, with a total fundraising of RMB 260,000,000. All funds have been received on December 31, 2024.

#### (1) Program Content :

Amount unit: NT\$1,000

Planned Projects	Estimated completion date	Total funds required	Estimated progress of fund utilization		
			2025 Q1	2025 Q2	2025 Q3
Purchase of machinery and equipment	2025/09/30	224,000	43,274	74,278	106,448
Supplement working capital	2025/03/31	36,000	36,000	–	–
total		260,000	79,274	74,278	106,448

#### (2) Implementation:

##### ①Purchase of machinery and equipment

The Company expects that the funds will be used starting from the first quarter of 2025. Since the cash capital increase was not completed until December 31, 2024, there is no progress on the execution of funds yet.

##### ②Supplement working capital

The Company expects that the funds will be used starting from the first quarter of 2025. Since the cash capital increase was not completed until December 31, 2024, there is no progress on the execution of funds yet.

## 【Attachment 2】

### East-Tender Optoelectronics Corp.

#### Comparison table of amendments to the Articles of Association

Revised on March 21, 2025

Article	Amendment	Current provisions	Illustrate
Article 12	The Company shall have 7 <u>to 11</u> directors, with a term of three years, who shall be elected by the shareholders' meeting from persons with legal capacity and may be re-elected. The election shall be based on the candidate nomination system prescribed in Article 192-1 of the Company Act . The number of independent directors shall not be less than three and shall not be less than one-fifth of the total number of directors. The qualifications, shareholding, term of office, restrictions on concurrent employment, nomination and election methods, and other matters that shall be complied with shall be governed by the independent directors. In accordance with the relevant regulations of the securities regulatory authorities .	The Company shall have seven directors, whose term of office is three years. They shall be elected by the shareholders' meeting from persons with legal capacity and may be re-elected. Their election shall be based on the candidate nomination system prescribed in Article 192-1 of the Company Act. The number of independent directors shall not be less than three and shall not be less than one-fifth of the total number of directors. The qualifications, shareholding, term of office, restrictions on concurrent employment, nomination and election methods, and other matters that shall be complied with shall be governed by the independent directors. In accordance with the relevant regulations of the securities regulatory authorities .	Modified due to operational needs.
Article 18	The Company shall allocate 7% of the profit for the current year to employees, <u>of which no less than 15% shall be allocated to grass-roots employees,</u> and no more than 5% of the profit	The Company shall distribute 7% of the profit for the current year to employees and no more than 5% of the profit for directors. However, if the Company has any accumulated losses,	Amended pursuant to Article 14, Paragraph 6 of the Securities and

Article	Amendment	Current provisions	Illustrate
	for directors shall be allocated. If the company still has accumulated losses, it should make up for them first. The profit for the current year referred to in the preceding paragraph refers to the pre-tax profit for the current year before deducting the distribution of employee remuneration and director remuneration. The distribution of employee remuneration and director remuneration shall be made by the board of directors with a resolution approved by more than two-thirds of the directors present and a majority of the directors present, and reported to the shareholders' meeting. Employee compensation can be in the form of stocks or cash, and the recipients include employees of affiliated companies who meet certain conditions.	these losses shall be made up first. The profit for the current year referred to in the preceding paragraph refers to the pre-tax profit for the current year before deducting the distribution of employee remuneration and director remuneration. The distribution of employee remuneration and director remuneration shall be made by the board of directors with a resolution approved by more than two-thirds of the directors present and a majority of the directors present, and reported to the shareholders' meeting. Employee compensation can be in the form of stocks or cash, and the recipients include employees of affiliated companies who meet certain conditions.	Exchange Act.
Article 20	This Charter was established on May 8, 2000, amended for the first time on June 9, 2000, amended for the second time on July 31, 2000, and amended for the seventeenth time on May 27, 2022. , <u>amended for the eighteenth time on March 21, 2025.</u>	This Charter was established on May 8, 2000, amended for the first time on June 9, 2000, amended for the second time on July 31, 2000, and amended for the seventeenth time on May 27, 2022.	The eighteenth revision is added due to the revision of the preceding paragraph.



### 【Attachment 3】

#### East-Tender Optoelectronics Corp.

#### Securities underwriter's evaluation opinion on the necessity and rationality of private placement of securities

Submission of opinion letter: East-Tender Optoelectronics Corp.

Recipients of submissions: East-Tender Optoelectronics Corp.

Specified purpose of submissions: Only for East-Tender Optoelectronics Corp. to handle private placement of securities in 2025

Report type: Securities firm evaluation opinion on the necessity and rationality of private placement

Evaluation agency: Mega Securities Co., Ltd.

Representative: Chen Pei jun

(The contents of this opinion letter are only used as a reference for the resolution of the East-Tender Optoelectronics Corp. shareholders' extraordinary meeting on March 21, 2025 on this private placement, and shall not be used for any other purpose. In addition, this opinion letter is based on the financial information provided by East-Tender Optoelectronics Corp. and the "Public Information This opinion letter will not be updated and the company will not bear any legal responsibility for any changes in the company's plans for this private placement or other changes that may affect the content of this opinion letter. , hereby declare.)

January 23, 2025

On January 23, 2025, the Board of Directors of East-Tender Optoelectronics Corp. (hereinafter referred to as EOC or the Company) conducted a private placement of common stock with a limit of no more than 15,000,000 shares (hereinafter referred to as the Private Placement) and discussed the list of applicants and the selection method at the Board of Directors. The purpose and relationship with the company. This private placement case must be approved by the shareholders' extraordinary meeting on March 21, 2025 before it can be processed, and must be authorized by the board of directors to handle it within one year from the date of the shareholders' meeting resolution.

EOC has fully re-elected directors at the shareholders' meeting on May 27, 2022. Seven seats of directors (including three independent directors) should be elected. After the re-election, there will be one general director and one independent director. The number of directors will change by two seats, divided by The number of directors changed does not reach one-third of the total number of directors (seven seats). In addition, on December 28, 2022, the company changed its legal director (Southeast Industrial Co., Ltd., hereinafter referred to as Southeast Industrial) from Su Liquan to Huang Zhicheng, and then on July 17, 2024, the legal director (Southeast Industrial) The original representative was changed from Huang Zhicheng to Sun Zhengqiang, which was a change in the representative of the legal person director. Since the management rights of the legal person director did not undergo major changes, it was not included in the calculation of changes in the number of directors' seats. Therefore, the company has no former Ministry of Finance Securities The Futures Commission' s letter dated September 27, 2019 (88) Taicai (I) No. 47693 states that there has been a major change in the operating rights. On January 23, 2025, the board of directors of the company discussed and approved that the applicants shall be those who meet the requirements of Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission' s Interpretation Order No. 1120383220 issued on September 12, 2023 and the The applicants for this private placement of the company are limited to the specific persons specified in the relevant circulars and orders of the Financial Supervisory Commission No. 11203860674 amended on the 29th of the month, "Things to note when a public offering company conducts private placement of securities", etc. The applicants for this private placement of the company intend to include internal The current number of shares issued by the company is

approximately 34,701,000 shares, plus the number of shares to be privately placed this time is 15,000,000 shares. The company's share capital after the private placement is approximately 49,701,000 shares. The total number of shares in this private placement is estimated to account for approximately 30.18% of the equity after the private placement. If the applicant holds a certain proportion of equity, the company does not rule out the possibility of changes in the number of directors after the issuance of this private placement. Therefore, the company followed the provisions of "Things to note when a public company conducts private placement of securities": "If there is a major change in the management rights within one year before the board of directors' resolution is processed, or if there is a change in the management rights after the private placement of securities by introducing strategic investors, The company therefore requested the securities underwriter to issue a securities underwriter's evaluation opinion on the necessity and rationality of the private placement.

The contents of this opinion letter are only used as a reference for the 2025 private placement case to be resolved by Dongdian Optoelectronics Technology Co., Ltd. at the extraordinary shareholders' meeting on March 21, 2025, and shall not be used for any other purpose. In addition, this opinion letter is evaluated based on the financial information provided by Dongdian Optoelectronics Technology Co., Ltd. and the information announced by the "Public Information Observation Station". This opinion letter will not be updated separately and will not bear any legal responsibility for any future changes in the company's plan for this private placement case or other changes that may affect the contents of this opinion letter. This is hereby declared.

## 1. Company Profile

EOC was established on May 15, 2000 and was listed on the Over-the-Counter Trading Center on July 1, 2020. The company's main business is to engage in the research and development, design and plating of optical coating components, which belongs to the optical communication industry. Its main products are active and passive components for optical communications and thin-film filters used in cloud data centers, which are key materials in the upstream of optical communication equipment. The company's product manufacturing principle is to use thin film evaporation

to deposit dielectrics layer by layer on flat glass using the method of physical vapor deposition. The finished product can have dozens to two or three hundred layers. By controlling the thickness of the thin films and the order of their arrangement, when light passes through different types of filters, different wavelengths are filtered out, achieving the effect of splitting a single optical signal into multiple channels.

The company has more than 20 years of experience in coating. In the past, it mainly focused on the field of optical communication coating. However, the related coating technology it has accumulated also has broad application potential, especially in semiconductor coating, biomedical filters and high-energy laser filters. The professional technical foundation of the company's personnel can effectively apply the successful experience of optical communications to other application areas to meet the market demand for high-performance coating products. In terms of production, the company's professionals are extremely familiar with the operation and maintenance of coating machines and can effectively control process variables to ensure product consistency and high quality. The company's paid-in capital as of November 30, 2024 is NT\$267,008,250. After adding the 2024 cash capital increase of NT\$80,000,000 (the capital increase base date is December 31, 2024), the company's paid-in capital after the capital increase is NT\$347,008,250. The following is the company's financial information for the past three years and the most recent period:

Consolidated Balance Sheet (Using International Financial Reporting Standards)

Unit: NT\$ thousand

<div style="text-align: center;"> <div style="display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Project</div> <div>Year</div> </div> </div>	Financial information for the last three years			Financial information for the year ending September 30, 2024
	2021	2022	2023(Note)	
Current assets	428,981	306,676	252,156	250,700
Property, plant and equipment	558,751	639,204	607,050	567,051
Intangible assets	–	–	–	306
Other assets	44,789	31,461	32,273	44,795
Total assets	1,032,521	977,341	891,479	862,852

Current liabilities	Before allocation	119,431	68,641	77,832	120,816
	After allocation	139,457	68,641	77,832	120,816
Non-current liabilities		93,440	127,322	109,854	101,199
Total liabilities	Before allocation	212,871	195,963	187,686	222,015
	After allocation	232,897	195,963	187,686	222,015
Equity attributable to owners of the parent company		819,650	781,378	703,793	637,153
Common stock		267,008	267,008	267,008	267,008
Capital surplus		300,739	300,739	300,739	300,739
Retained earnings	Before allocation	252,128	215,538	135,211	65,039
	After allocation	232,102	215,538	135,211	65,039
Other Equity		(225)	(1,907)	835	4,367
Treasury Stock		–	–	–	–
Non-controlling interest		–	–	–	3,684
Total equity	Before allocation	819,650	781,378	703,793	640,837
	After allocation	799,624	781,378	703,793	Not yet assigned

Data source: Financial reports audited or reviewed by certified public accountants for each year.

Note: The company's 2023 financial report is a separate report.

Consolidated Comprehensive Income Statement (Using International  
Financial Reporting Standards)

Unit: NT\$ thousand

Project	Year	Financial information for the last three years			Financial information for the year ending September 30, 2024
		2021	2022	2023(Note)	
Operating Revenue		202,812	170,177	108,363	85,066
Gross profit from operations		72,469	16,347	(30,526)	(36,321)
Operating profit or loss		16,441	(37,894)	(85,548)	(75,800)
non-operating income and expenses		(6,443)	15,283	3,668	4,886
Income(loss) before tax		9,998	(22,611)	(81,880)	(70,914)
Net Profit (Net Loss) from Continuing Operations		12,903	(17,618)	(81,945)	(70,793)
Profit (Loss) from Discontinued Operations		–	–	–	–
Net Profit (Loss)		12,903	(17,618)	(81,945)	(70,793)
Other Comprehensive Income(Net of Tax)		334	(628)	4,360	3,532
Total Comprehensive Income		13,237	(18,246)	(77,585)	(67,261)
Profit(LOSS) Attributable to Owners of the Parent		12,903	(17,618)	(81,945)	(70,172)
Profit Attributable to Non-controlling Interests		–	–	–	(621)
Comprehensive Profit(LOSS)		13,237	(18,246)	(77,585)	(66,640)

Attributable to Owners of the Parent				
Comprehensive Profit (LOSS) Attributable to Non-controlling Interests	-	-	-	(621)
Basic Earnings Per Share	0.48	(0.66)	(3.07)	(2.63)

Data source: Financial reports audited or reviewed by certified public accountants for each year.

Note: The company's 2023 financial report is a separate report.

## 2. Contents of this Private Placement

EOC plans to use the proceeds from this private placement to supplement operating capital, improve financial structure, or meet one or more of the capital utilization plans required for long-term development, in order to improve the company's financial structure and enhance its competitiveness. The company intends to propose on January 23, 2025 that the board of directors discuss the issuance of common shares in the form of private placement for cash capital increase within the amount of no more than 15,000 shares, and will resolve it at the company's extraordinary shareholders' meeting on March 21, 2025. It is also intended to ask the extraordinary shareholders' meeting to authorize the board of directors to choose an appropriate time according to the market environment and the actual operational needs of the company in accordance with relevant laws and regulations, and to handle it in three installments within one year from the date of the extraordinary shareholders' meeting resolution.

The basis for determining the issuance price of the common shares in this private placement is in accordance with the provisions of the "Things to Note for Public Companies Conducting Private Placements of Securities", which is to use the simple arithmetic average of the closing prices of the common shares for one, three or five business days prior to the pricing date, minus the ex-rights and dividends of the gratuitous rights issue, and add back the ex-rights price due to capital reduction; or (2) the simple arithmetic average of the closing prices of the common shares for thirty business days prior to the pricing date, minus the ex-rights and

dividends of the gratuitous rights issue, and add back the ex-rights price due to capital reduction. The higher of the two shall serve as the reference price of the common shares in this private placement. The private placement price shall not be less than eighty percent (80%) of the above reference price and not less than the par value of NT\$10. The actual issue price of the private placement common stock will be determined based on the company's business conditions, future prospects, the fact that private placement securities are generally restricted from free transfer for three years, and the company's recent stock price. The price will be determined in accordance with the "Things to Note for Public Companies Handling Private Placements of Securities" and relevant laws and regulations. Therefore, the price should be determined based on its basis and rationality, and will not have a significant impact on shareholders' interests. If the applicant is an insider or a related person, the price shall not be lower than 80% of the reference price and shall not be lower than the par value of the shares in accordance with the provisions of laws and regulations. However, the actual pricing date and the actual issue price shall be within the range of not less than the percentage resolved by the extraordinary general meeting of shareholders. It is proposed to request the extraordinary general meeting of shareholders to authorize the board of directors to make a decision based on the aforementioned principles, depending on the market conditions at the time and taking into account the circumstances of future consultations with specific persons.

EOC intends to limit the private placement targets to those who comply with Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission's Interpretation Order No. 1120383220 of September 12, 2023, and the Financial Supervisory Commission's Financial Supervisory Commission No. 11203860674 of December 29, 2023, as amended, and other specific persons stipulated in other relevant orders, including insiders, related persons, or strategic investors. The qualifications of the applicants are proposed to be reviewed by the board of directors authorized by the extraordinary general meeting of shareholders. The company has not yet determined the specific person, and intends to authorize the board of directors to handle all matters related to determining the specific person. The underwriter of this securities has made an assessment on the necessity and rationality of the company's private placement of securities as follows:



### 3. Necessity and rationality assessment of this private placement

#### (1) The necessity of handling this private placement

##### ① Improve financial structure

unit: %

		Year	2021	2022	2023	2024 Q3
Project						
Financial Structure	Debt Ratio		20.62	20.05	21.05	25.73
	Long term funds to fixed assets ratio		163.42	142.16	134.03	128.81
Debt Solvency	Liquidity Ratio		359.19	446.78	323.97	207.51
	Quick Ratio		288.79	330.96	230.88	153.60

Source of information: the company's annual report; financial statements audited or reviewed by accountants.

It can be seen from the above table that in terms of financial structure, the company's debt ratio in 2022-2023 and the third quarter of 2024 was 20.62%, 20.05%, 21.05% and 25.73% respectively, and the ratio of long-term funds to real estate, plant and equipment was 163.42%, 142.16%, 134.03% and 128.81% respectively; in terms of debt repayment ability, the current ratio in the most recent three years and the most recent period was 359.19%, 446.78%, 323.97% and 207.51% respectively; the quick ratio was 288.79%, 330.96%, 230.88% and 153.60% respectively. The debt ratio is the ratio of total liabilities to total assets, which is an indicator of the long-term operating security of an enterprise. Generally speaking, regardless of economic fluctuations, the debt ratio of an enterprise is usually appropriate not to exceed 50%. The company's debt ratio in the past three years and the third quarter of 2024 did not exceed 50%. From this, we can see that if the company can repay the loans from financial institutions through this private placement and obtain a long-term stable source of funds, it can also enhance the company's financial scheduling flexibility, future financial utilization space and strengthen the financial structure, and reduce liquidity risks, thereby maintaining the company's mid- and long-term market competitiveness. Therefore, it is indeed necessary for the company to handle this private placement case.

②Future expansion of operating scale and increase in working capital demand

As market demand changes, the company, based on the stable development of existing optical communication filters, actively promotes the development of new application areas such as biomedical filters, high-energy laser filters and optical communication modules. By optimizing production processes and adding new equipment, these areas will bring new revenue growth points and further enhance the company's operational capabilities. The market demand for biomedical filters and high-energy laser filters continues to expand, especially in the increasingly widespread applications in precision medical equipment and high-power laser systems. In addition, the investment in optical communication modules will further strengthen the company's competitive advantage in the optoelectronics industry. The module has a wide range of application scenarios, covering data centers and high-performance communication networks. We believe that as these new businesses gradually enter the mass production stage, the company's future revenue and profitability will increase significantly. The private placement plan will meet the capital needs for long-term development. The funds raised will be used to inject into its operating capital, helping the company expand its operating scale and enhance its competitiveness.

In summary, although EOC has suffered losses in the past three years, the situation is improving. However, it will be more difficult to obtain bank financing conditions. If it continues to rely on bank loans to meet its funding needs, it will increase its debt ratio and interest burden, thereby increasing the company's financial risk. Considering the capital market conditions, the timeliness, feasibility and issuance costs of fundraising, and the actual needs of introducing strategic investors, and considering the relatively quick and simple timeliness of private placements and the fact that private placement securities are generally restricted from being freely transferred within three years, it will better ensure the long-term cooperative relationship between the company and strategic investors, help the company improve its financial structure, enhance its competitive advantage, operational efficiency and long-term development, and should have a positive effect on shareholders' interests. Therefore, it is necessary for the company to conduct private placement of common stock to raise funds.

(2)The rationality of handling this private placement case

Dongdian Optoelectronics will plan to pass a board resolution on January 23, 2025 to handle this private placement of common stock cash capital increase, and intends to submit it to the shareholders' extraordinary meeting on March 21, 2025 for approval. It will also list and explain the private placement of securities-related matters in the reasons for convening the extraordinary shareholders' meeting in accordance with Article 43-6, Paragraph 6 of the Securities and Exchange Act. After evaluation, its handling procedures should be legal.

The reference price of this private placement is in accordance with the provisions of "Things to Note When Public Companies Conduct Private Placement of Securities"; and because the board of directors of the company has determined that the applicants for this private placement will include insiders, related parties or strategic investors, the price per share of this private placement shall not be lower than eighty percent (80%) of the reference price and shall not be lower than the par value of NT\$10. The actual issue price of the common shares of this private placement will be determined with reference to the company's business conditions, future prospects, the fact that the private placement securities are generally restricted from free transfer for three years, and the recent stock price of the company, and will be determined in accordance with the provisions of "Things to Note When Public Companies Conduct Private Placement of Securities" and relevant current laws and regulations. However, the actual pricing date and the actual issue price shall be within the range of not less than the percentage of the shareholders' extraordinary meeting resolution, and it is proposed to request the shareholders' extraordinary meeting to authorize the board of directors to determine the price based on the market conditions at the time and in consideration of the circumstances of future consultations with specific persons, which is also in compliance with the relevant provisions of the same law.

In summary, the company has one or more fund utilization plans to improve its financial structure and strengthen its competitiveness, such as to supplement its working capital, improve its financial structure or meet the funds required for long-term development. Taking into account the company's continuous losses in the past two years, it will be more difficult to obtain bank financing conditions. In addition, considering

the capital market conditions, the timeliness, feasibility and issuance costs of fundraising, the relatively quick and simple timeliness of private placement, and the fact that private placement securities are generally restricted from being freely transferred within three years, it will help ensure the company's long-term cooperation with strategic investors. Therefore, the company's private placement procedures, fund use and benefits, subscription price setting conditions and the method of selecting applicants should be reasonable.

### (3) Selection of applicants and assessment of their feasibility and rationality

#### ①Applicant's Choice

Dongdian Optoelectronics intends to resolve on January 23, 2025 that the target of the private placement will be limited to specific persons who comply with Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission's Interpretation Order No. 1120383220 issued on September 12, 2023, and the Financial Supervisory Commission's Financial Supervisory Commission No. 11203860674 issued on December 29, 2023, "Things to Note When Publicly Issued Companies Conduct Private Placements of Securities" and other relevant letters and orders. They must also have a considerable understanding of the company's operations and, through their positions or close relationships with the company, assist the company in the various management and financial resources required for its operations, enhance the company's competitive advantages, and improve operational efficiency and long-term development, which should have a positive benefit to shareholders' interests. However, the company has not yet negotiated with specific persons.

#### A. Method and purpose of selecting applicants:

Possible applicants	Selection method and purpose	Relationship with the company	Qualifications of applicants
Shengfeng Capital Co., Ltd.	Good understanding of the company's operations	Insiders (shareholders holding more than 10% of the company)	Article 43-6, Paragraph 1, Clause 2 of the Securities and Exchange Act
Shengfeng No. 1 Investment Co., Ltd.	Good understanding of the	Shengfeng Capital's 100% reinvested company/the company's	Article 43-6, Paragraph 1, Clause 2 of the Securities

	company's operations	legal representative's vice chairman (SUN, CHENG-CHIANG) is the same person as the chairman of Shengfeng No. 1.	and Exchange Act
Shifeng No.1 Capital Co., Ltd.	Good understanding of the company's operations	Original shareholders (shareholders holding more than 5% of the company)	Article 43-6, Paragraph 1, Clause 2 of the Securities and Exchange Act
Shifeng No.2 Capital Co., Ltd.	Good understanding of the company's operations	Same person as the original shareholder (Shifeng No. 1)'s legal person chairman	Article 43-6, Paragraph 1, Clause 2 of the Securities and Exchange Act
Shifeng No.3 Capital Co., Ltd.	Good understanding of the company's operations	Same person as the original shareholder (Shifeng No. 1)'s legal person chairman	Article 43-6, Paragraph 1, Clause 2 of the Securities and Exchange Act
SUN, CHENG-CHIANG	Good understanding of the company's operations	Vice Chairman and representative of the corporate entity (SESODA CORPORATION).	Article 43-6, Paragraph 1, Clause 2 of the Securities and Exchange Act

Source: Provided by the company

If the above-mentioned offeree is a legal person, the name of the legal person and the names and shareholding ratios of the top ten shareholders of the legal person, as well as their relationship with the company, should be indicated.

Applicants	Names of its top ten shareholders and shareholding ratio (%)		Relationship with the company
Shengfeng Capital Co.,	Liangshuo Investment Co., Ltd.	13.32%	None
	Wanrun Technology Co., Ltd.	9.99%	None
	Baowei Optical Co., Ltd.	9.99%	None
	Yingmao Optical Co., Ltd.	9.99%	None
	Chengda International Investment Co., Ltd.	9.99%	None
	Yongde International Development	6.66%	None

Ltd.	Co., Ltd.		
	Xinxingcheng Investment Co., Ltd.	6.66%	None
	LI, JIN-LIANG	6.66%	None
	HUANG, JING-SHAN	6.66%	None
	Yuguan Management Consultants Co., Ltd.	3.46%	None
Shengfeng No.1 Investment Co., Ltd.	Shengfeng Capital Co., Ltd.	100.00%	The shareholder holding more than 10% of the shares/the legal vice chairman of Dongdian Optoelectronics (SESODA CORPORATION) is the same person as the legal chairman of the company.
Shifeng No.1 Capital Co., Ltd.	Fuyufa Investment Co., Ltd.	16.63%	None
	Lin Yi	16.63%	None
	SIAO, SHU-JHUANG	16.63%	None
	Zhiyun Investment Co., Ltd.	8.32%	None
	CROSS CHINESE INVESTMENTS LIMITED	8.32%	None
	HO XIANG YUE LIMITED	8.32%	None
	LIYOU, MEI-YING	8.32%	None
	CHEN, MEI-JHEN	8.32%	None
	CHEN, SHANG-REN	8.32%	None
	Yichen Capital Co., Ltd.	0.19%	None
Shifeng No.2 Capital Co., Ltd.	CHEN, MEI-JHEN	16.63%	None
	SIAO, SHU-JHUANG	16.63%	None
	CHEN, SHANG-REN	16.63%	None
	Fuyufa Investment Co., Ltd.	8.32%	None
	Baitong International Co., Ltd.	8.32%	None
	CROSS CHINESE INVESTMENTS LIMITED	8.32%	None
	YUE NING LIMITED	8.32%	None
	HUANG, CI-ZONG	8.32%	None
	LIN, YI	8.32%	None
	Yichen Capital Co., Ltd.	0.19%	None
Shifeng No.3 Capital Co., Ltd.	Yichen Capital Co., Ltd.	100.00%	None

Source: Provided by the company

#### B. Feasibility and necessity of applicants

After checking the list of insiders or related persons disclosed by the company as possible applicants, it is found that they are insiders of the company, original shareholders holding more than 5% or affiliated companies of the original shareholders. Since these applicants already have a considerable understanding of the company's operations and can assist the company in various management and financial resources required for operations through their positions or close relationships with the company, provide their experience, management technology, strengthen financial cost management and assist in business development and expansion, so as to enhance the company's competitive advantages and improve operational efficiency and long-term development. Therefore, if the applicants are insiders or related persons and subscribe for part of the amount of this private placement, it will have the effect of stabilizing the confidence of the management and employees. In addition to providing the funds required for the company's operation and development, it will reduce the company's financial pressure and interest burden, and help to increase the confidence of strategic investors in participating in this private placement. Therefore, it is feasible and necessary for the company to tentatively determine the above-mentioned list of insiders or related persons as the applicants for this private placement.

#### ②If the applicant is a strategic investor

##### A. Method and purpose of selecting applicants:

The selection of the applicant is to assist the company in obtaining the various management and financial resources required for its operations, provide business management techniques, strengthen financial cost management, and assist in business development and expansion to enhance the company's competitive advantage and improve operational efficiency and long-term development, which should have a positive impact on shareholders' interests.

##### B. Feasibility and necessity of applicants

In order to achieve the purpose of the company's long-term operating plan, EOC introduced capital injection from strategic investors to reduce the pressure of operating capital costs, strengthen the financial structure and enhance the company's competitiveness, thereby promoting the growth of the company's operating performance and strengthening the stability of the financial structure and management level, which is beneficial to the interests of shareholders. Therefore, the company's introduction of strategic investor funds through private placement will help the company's operations and business development, improve the company's overall operating physique and strengthen the centripetal force of the company. Therefore, the introduction of strategic investors through private placement is feasible and necessary.

#### C.Expected benefits of the applicant

The company's private placement is aimed at one or more fund utilization plans such as replenishing working capital, improving financial structure or responding to funds required for long-term development, in order to improve the company's financial structure and strengthen its competitiveness. Introducing strategic investors to inject funds will not only reduce the pressure of working capital costs and strengthen the financial structure, but also enhance the company's competitiveness, promote the stable growth of the company's operations, and benefit the interests of shareholders.

#### 4.The impact of the transfer of management rights on the company's business, finances and shareholders' rights

EOC changed two seats after the re-election of directors at the shareholders' meeting on May 27, 2022, including one general director and one independent director. Divided by the total number of directors (seven seats), the director change ratio did not reach one-third. Although the corporate director (Southeast Industrial) changed its representative on December 28, 2022, the management rights of its corporate directors have not changed significantly, so there is no change in management rights. However, the applicants of this private placement case of the company intend to introduce insiders, related persons or strategic investors. Therefore, after this private placement case, the company does not rule out the possibility of changes in director seats or management rights due to operational adjustments. Therefore, if there are any changes in the board seats or management rights of Dongdian Optoelectronics, information



disclosure will be handled in accordance with relevant regulations to ensure the interests of shareholders. In addition, assuming that a major change in management rights occurs after the private placement, the impact on the company's business, finances and shareholders' equity is explained as follows:

(1) Impact on business:

The subscribers of this private placement of EOC are insiders or related parties, which will stabilize the confidence of the management and employees. In the medium and long term, the capital injection from this private placement will help improve the company's overall operating health and strengthen its financial structure, enhance the company's long-term competitiveness, and then increase profits, which will have a positive effect on the company's business.

(2) Impact on the company's finances:

The EOC board of directors has decided to handle this private placement and expects that the funds raised will be used to improve the financial structure or to meet one or more capital utilization plans such as the funds required for long-term development. Therefore, after the capital is allocated through this private placement, its financial structure will be significantly improved and its debt repayment ability will be enhanced. Therefore, the company will be able to grow steadily with the immediate and effective injection of private placement funds, which will have a positive financial effect.

(3) Impact on the Company's shareholders' equity:

The company's private placement price is not less than 80% of the reference price and not less than the par value. The actual pricing date and the actual private placement price are within the range of not less than the percentage of the shareholders' extraordinary general meeting. The shareholders' extraordinary general meeting is requested to authorize the board of directors to decide based on the market conditions at the time and in consideration of the circumstances of future negotiations with specific persons. The method of determination is in accordance with the relevant provisions of the current laws and regulations of the competent authorities. Therefore, after the completion of this private placement of common stock, the company's future net asset value per share will be higher than the net asset value per share before the private placement,

so it should not dilute the interests of existing shareholders, and will help to increase the company's net asset value per share, which will also have a positive effect on shareholders' equity.

In summary, EOC has considered the capital market conditions, the timeliness, feasibility and issuance costs of fundraising, and the relatively quick and simple timeliness of private placement and the fact that private placement securities are generally restricted to be not freely transferable within three years. This will help ensure the company's long-term cooperative relationship with strategic investors, and improve the company's financial structure and competitiveness in future business expansion, which will help improve the company's operating status and have a positive impact on shareholders' interests. In addition, the company's private placement case intends to select the company's internal personnel or related persons as the applicants. In addition to obtaining stable long-term funds and reducing the pressure on the company's operating capital costs, it can also strengthen the financial structure, improve the company's overall operating physique and the company's market competitiveness, which will help the company to improve its operational development and take into account shareholders' interests. Compared with public offerings, the provision that private placement securities cannot be freely transferred within three years will better ensure the company's long-term cooperative relationship with the applicants.

In summary, in accordance with the provisions of "Things to Note for Publicly Issued Companies Conducting Private Placement of Securities", after comprehensive consideration by this securities underwriter of the company's private placement procedures, use of funds, expected benefits, selection of applicants, and the impact of the change in management rights on the company's business, finances and shareholders' interests, etc., EOC's private placement is necessary and reasonable.

## Declaration of Independence

Our company has been entrusted to submit a securities underwriter evaluation opinion on the necessity and rationality of handling the private placement of securities by East-Tender Optoelectronics Corp. (hereinafter referred to as EOC) in 2025.

In order to carry out the above business, our company hereby declares that there is no following situation:

1. Any party and its parent company and all its subsidiaries hold 10% or more of the total shares of the other party.
2. The number of directors appointed by either party and its subsidiary to the other party exceeds half of the total number of seats on the board of directors of the other party.
3. The chairman or general manager of either party is the same person as the chairman or general manager of the other party, or they are spouses or relatives within the second degree of kinship.
4. More than 20% of the total shares of either party are held by the same shareholder.
5. The directors or supervisors of either party have the same number as more than half of the directors or supervisors of the other party. The calculation method includes the spouse, children and relatives within the second degree of kinship of these personnel.
6. Any party and its related persons hold in total more than fifty percent of the total issued shares of the other party. However, this restriction does not apply to securities underwriters that are securities subsidiaries of financial institutions or financial holding companies, provided that the total shares held by their parent company and all subsidiaries of the parent company do not exceed 10% of the total number of shares issued by the issuing company, and the number of seats held by them as directors or supervisors of the issuing company does not exceed one-third.
7. The two parties are required to apply for a merger in accordance with relevant laws and regulations, or the merger is not prohibited by the Fair Trade Commission after reporting.
8. Any party directly or indirectly controls the personnel, finance or business operations of the other party as stipulated by other laws or as proven by facts.

In providing opinions on the necessity and rationality of private placement of securities for EOC, our company maintains an independent and impartial spirit in its evaluation opinions.

Appraiser: Mega Securities Co., Ltd.  
Representative: CHEN, PEI-CHUN  
January 23, 2025

【Attachment 4】

List of candidates for directors (including independent directors)

Candidate Category	Name	Academic experience	Current position	Number of shares held
Director	Representative of SESODA CORPORATION : Frank Chen	<ul style="list-style-type: none"> <li>• MBA, New York University</li> <li>• Chief Operating Officer, Corporate Development and Strategic Planning, Juniper Content Corporation, New York</li> <li>• Investment Analyst, Global Media and Telecommunications Group, Credit Suisse First Boston</li> </ul>	<ul style="list-style-type: none"> <li>• Vice Chairman of SESODA CORPORATION</li> <li>• Chairman of Donghua Technology Co., Ltd.</li> <li>• General Manager of Sande International Investment Co., Ltd.</li> <li>• Director of Xinyou Industrial Co., Ltd.</li> <li>• Chairman of Yun Sheng Investment Co., Ltd.</li> <li>• Director of Zhengbang Investment Co., Ltd.</li> </ul>	4,661,297
Director	Representative of Shengfeng	<ul style="list-style-type: none"> <li>• Jiaotong University EMBA</li> <li>• Master of Business</li> </ul>	<ul style="list-style-type: none"> <li>• Chairman of TOPLUS GLOBAL CO., LTD.</li> </ul>	2,500,000

	Capital Co., Ltd. :SUN, CHEN G-CHIANG	Administration, National Chengchi University <ul style="list-style-type: none"> <li>• Bachelor of Chemical Engineering, National Taiwan University</li> <li>• General Manager of TMP Steel Corporation</li> <li>• Chairman of AMIGO TECHNOLOGY INC.</li> <li>• Chairman of OFCO Industrial Corporation.</li> </ul>	<ul style="list-style-type: none"> <li>• Chairman of Jingyan Life Creative Co., Ltd.</li> <li>• Chairman of Kaison Green Energy Co., LTD.</li> <li>• Independent Director of Revivegen Co., Ltd.</li> <li>• Independent Director of Grade Upon Technology Corp.</li> <li>• Independent Director of ATW TECHNOLOGY INC.</li> <li>• Independent Director of Taiwan Digital Optical Technology Co., Ltd.</li> <li>• Director of K WAY INFORMATION CORPORATION.</li> <li>• Executive Director of the Basketball Association of the Republic of China</li> <li>• Chairman of Yuguan Management Consulting Co., Ltd.</li> <li>• Chairman of Shengfeng Capital Co., Ltd.</li> </ul>	
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			<ul style="list-style-type: none"> <li>• Chairman of DONGKAI INVESTMENT CO., LTD..</li> <li>• Chairman of Shengfeng No. 1 Investment Co., Ltd.</li> </ul>	
Director	Representative of Shengfeng No. 1 Investment Co., Ltd.: YANG, TSUNGHAN	<ul style="list-style-type: none"> <li>• Master of Finance and Management, National Chengchi University</li> <li>• Secretary of the Board of Directors, Hon Teng Precision Industry Co., Ltd.</li> <li>• Director of Investor Relations, Hon Teng Precision Industry Co., Ltd.</li> <li>• Director of Corporate Development, Hon Teng Precision Industry Co., Ltd.</li> </ul>	<ul style="list-style-type: none"> <li>• Chairman of Shuolien Venture Capital Co., Ltd.</li> <li>• Director of TOPLUS GLOBAL CO., LTD.</li> <li>• Independent Director of Kaisen Green Energy Co., LTD.</li> </ul>	1,350,000
Director	Representative of Shengfeng No. 1 Investment Co., Ltd.: SHEN, HUI	<ul style="list-style-type: none"> <li>• Bachelor of Law, National Chengchi University</li> <li>• Director of Macnica Anstek Inc.</li> <li>• Independent Director of Jintai Electronics Co., Ltd.</li> </ul>	<ul style="list-style-type: none"> <li>• Director of ADO OPTRONICS CORPORATION.</li> <li>• Director of TOPLUS GLOBAL CO., LTD.</li> <li>• Independent Director of CHEER TIME ENTERPRISE CO., LTD</li> </ul>	1,350,000

	-CHENG	<ul style="list-style-type: none"> <li>• Supervisor of the NIKO SEMICONDUCTOR CO., LTD.</li> <li>• Director of the Securities Industry Association of the Republic of China</li> </ul>	<ul style="list-style-type: none"> <li>• Independent Director of HiTi Digital Inc.</li> <li>• Senior Vice President of GOOD FINANCE SECURITIES CO., LTD.</li> </ul>	
Independent Director	CHEN, I-TUN	<ul style="list-style-type: none"> <li>• Master of Law, Soochow University</li> <li>• Prosecutor, Taipei District Prosecutors Office, Taiwan</li> <li>• Prosecutor of the Legal Affairs Department of the Ministry of Justice</li> <li>• Chief Prosecutor of Chiayi District Prosecutor's Office, Taiwan</li> <li>• Chief Prosecutor, New Taipei District Prosecutors Office, Taiwan</li> <li>• Lawyer of HELI Attorneys At Law.</li> </ul>	<ul style="list-style-type: none"> <li>• Chief Attorney of HELI Attorneys At Law.</li> <li>• Independent Director of Oriental System Technology Inc.</li> <li>• Director of Huakang Zhiyun Co., Ltd.</li> </ul>	0
Independent Director	CHEN, JO-CHUNG	<ul style="list-style-type: none"> <li>• EMBA from University of Southern California</li> </ul>	<ul style="list-style-type: none"> <li>• Managing Partner, CW Crescent Tech</li> </ul>	0

		<ul style="list-style-type: none"> <li>• Managing Director, Teradyne Asia</li> <li>• Chief Operating Officer, Amlogic Semiconductor</li> <li>• General Manager of Marvell China</li> <li>• Vice President of Sales, Asia Pacific, ams</li> <li>• CEO of Xinlu Technology</li> <li>• General Manager of Goke Microelectronics Co., Ltd.</li> <li>• General Manager of GlobalFoundries Greater China</li> </ul>		
Independent Director	CHIU, PAO-KUEI	<ul style="list-style-type: none"> <li>• PhD in Management, Nankai University, Tianjin, China</li> <li>• Executive Master of Business Administration (EMBA) from National Chiao Tung University</li> <li>• Master of Finance, Tamkang University</li> <li>• Independent Director of OFCO Industrial Corporation</li> </ul>	<ul style="list-style-type: none"> <li>• Vice President of Finance of VSO ELECTRONICS CO., LTD.</li> <li>• Adjunct lecturer at the Department of Accounting and Finance, Taipei University of Business</li> <li>• Adjunct lecturer at the Department of Business Administration, Xingwu</li> </ul>	0



		<ul style="list-style-type: none"> <li>• Chief Financial Officer of Yunchuang Communications Co., Ltd.</li> <li>• Chief Financial Officer of Excellence Optoelectronics Inc.</li> <li>• Chief Financial Officer of ACES ELECTRONICS CO., LTD.</li> </ul>	<p>University of Science and Technology</p> <ul style="list-style-type: none"> <li>• Independent Director of EASTERN UNION INTERACTIVE CORP.</li> <li>• Independent Director of ASSEM TECHNOLOGY Co., LTD.</li> </ul>	
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【Attachment 5】

Lifting the restrictions on directors' non-compete clauses

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
Representative of SESODA CORPORATION : Frank Chen	1. Vice Chairman of SESODA CORPORATION	Manufacturing and trading of potassium sulfate and hydrochloric acid. Soda ash and baking soda trading business. Mixed calcium phosphate, calcium chloride, and salt trading business.	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict
	2. Chairman of Donghua Technology Co., Ltd.	Electronic components manufacturing, information software services, data processing services, electronic	

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
		information supply services, third-party payment services, general investment, etc.	of interest of the Company.
	3. General Manager of Sande International Investment Co., Ltd.	Various business investments	
	4. Director of Xinyou Industrial Co., Ltd.	Shipping	
	5. Chairman of Yun Sheng Investment Co., Ltd.	General Investment	
	6. Director of Zhengbang Investment Co., Ltd.	Various business investments	
Representative of Shengfeng Capital Co., Ltd. :SUN, CHENG-CHIANG	1. Chairman of TOPLUS GLOBAL CO., LTD.	Restaurant Industry	The business projects of other profit-making
	2. Chairman of Jingyan Life	Restaurant Industry	

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
	Creative Co., Ltd.		enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict of interest of the Company.
	3. Chairman of Kaisen Green Energy Co., LTD	Manufacturing and sales of electric vehicles and their parts	
	4. Independent Director of Revivegen Co., Ltd.	Waste Disposal	
	5. Independent Director of Grade Upon Technology Corp.	System Development	
	6. Independent Director of ATW TECHNOLOGY INC.	Commercial Networking Equipment	
	7. Independent Director of Taiwan Digital Optical Technology Co., Ltd.	Cable TV Industry	
	8. Director of K WAY INFORMATION CORPORATION.	Securities and financial professional software services	

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
	9. Executive Director of the Basketball Association of the Republic of China	Sports Association	
	10. Chairman of Yuguan Management Consulting Co., Ltd.	Investment Industry	
	11. Chairman of Shengfeng Capital Co., Ltd.	Investment Industry	
	12. Chairman of Shengfeng No. 1 Investment Co., Ltd.	Investment Industry	
	13. Chairman of Dongkai Investment Co., Ltd.	Investment Industry	The other profit-making businesses held by the director concurrently are subsidiaries of our company and

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
			therefore do not create a conflict of interest for the company.
Representative of Shengfeng No. 1 Investment Co., Ltd. :YANG, TSUNG-HAN	1. Chairman of Shuolian Venture Capital Co., Ltd.	Investment Industry	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not
	2. Director of TOPLUS GLOBAL CO., LTD.	Restaurant Industry	
	3. Independent Director of Kaisen Green Energy Co., LTD.	Manufacturing and sales of electric vehicles and their parts	

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
			cause any conflict of interest of the Company.
Representative of Shengfeng No. 1 Investment Co., Ltd. :SHEN, HUI-CHENG	1. Director of ADO OPTRONICS CORPORATION.	Lighting Photoelectric	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict
	2. Director of TOPLUS GLOBAL CO., LTD.	Restaurant Industry	
	3. Independent Director of CHEER TIME ENTERPRISE CO., LTD.	PCB	
	4. Independent Director of HiTi Digital Inc.	Digital imaging industry	
	5. Senior Vice President of GOOD FINANCE SECURITIES CO., LTD.	Securities Industry	

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
			of interest of the Company.
CHEN, I-TUN	1. Chief Attorney of HELI Attorneys At Law.	The main business is to handle civil and criminal litigation cases entrusted by clients.	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict of interest of the
	2. Independent Director of Oriental System Technology Inc.	Mainly engaged in research and production of temperature or gas sensing instruments, chips and modules.	
	3. Director of Huakang Zhiyun Co., Ltd.	It is mainly engaged in smart building platforms, providing solutions such as building intelligence, smart energy management,	



Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
		smart property management, and assisting enterprises in efficient resource allocation.	Company.
CHEN, JO-CHUNG	1. Managing Partner, CW Crescent Tech	Investment Industry	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
			cause any conflict of interest of the Company.
CHIU, PAO-KUEI	1. Vice President of Finance of VSO ELECTRONICS CO., LTD.	Electronic components	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict
	2. Independent Director of EASTERN UNION INTERACTIVE CORP.	Other financial and auxiliary industries	
	3. Independent Director of ASSEM TECHNOLOGY Co., LTD.	Electronic components	

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
			of interest of the Company.

## **【Appendix 1】**

### **East-Tender Optoelectronics Corp.**

#### **Rules of Procedure for Shareholders Meetings**

May 2, 2024

##### **Article 1 Legal basis:**

In order to establish a good shareholders' meeting governance system, improve supervision functions and strengthen management functions of the Company, these rules are formulated in accordance with Article 5 of the Code of Practice for the Governance of Listed Over-the-Counter Companies for compliance.

##### **Article 2 Scope of application:**

The rules of procedure for the company's shareholders' meeting shall be in accordance with these rules, unless otherwise provided by laws or articles of association.

##### **Article 3 Shareholders' meeting convening and meeting notice:**

Unless otherwise provided by law, the company's shareholders' meeting shall be convened by the board of directors.

When a company convenes a video meeting of shareholders, unless otherwise specified in the stock affairs handling standards for companies that issue shares to the public, it should be stated in the articles of association and approved by the board of directors. The video conference of shareholders should be approved by the board of directors with more than two-thirds of the directors present and The resolution shall be passed with the approval of more than half of the directors present.

Changes in the method of convening the company's shareholders' meeting shall be subject to resolution by the board of directors, and shall be made no later than before the notice of the shareholders' meeting is sent.

The company shall, thirty days before the regular shareholders' meeting or fifteen days before the extraordinary shareholders' meeting, submit the notice of the shareholders' meeting, the form of proxy, the reasons for each proposal including the recognition proposal, discussion proposal, election or removal of directors, etc. The explanatory information is made into an electronic file and sent to the Public Information Observatory. And twenty-one days before the shareholders' regular meeting or fifteen days before the shareholders' extraordinary meeting, prepare the shareholders' meeting manual and meeting supplementary materials, prepare electronic files and send them to the public information

observation station, but the company's paid-in capital on the end of the most recent fiscal year. If the amount reaches more than NT\$10 billion or the shareholders' register of the most recent shareholders' meeting held in the most recent fiscal year has a total shareholding ratio of foreign capital and mainland capital exceeding 30%, an electronic document shall be opened 30 days before the completion of the shareholders' meeting. Transfer of files. Fifteen days before the shareholders' meeting, the proceedings manual and meeting supplementary information for the current shareholders' meeting shall be prepared for shareholders to request at any time and displayed at the company and the professional stock agency appointed by the company.

The company shall provide shareholders with the procedure manual and meeting supplementary information mentioned in the preceding paragraph in the following manner on the day of the shareholders' meeting:

1. When a physical shareholders' meeting is held, it should be distributed at the shareholders' meeting site.
2. When convening a video-assisted shareholders' meeting, it should be distributed on-site at the shareholders' meeting and transmitted to the video conference platform as an electronic file.
3. When convening a video shareholder meeting, electronic files should be sent to the video conferencing platform.

Notices and announcements shall specify the reasons for the convening; notifications may be made electronically with the consent of the counterparty.

Election or removal of directors, change of articles of association, capital reduction, application for cessation of public offering, directors' non-competition permission, conversion of surplus to capital increase, capital increase of public reserves, company dissolution, merger, division, or any of Article 185 Paragraph 1 of the Company Law Matters concerning the provisions, Article 26-1, Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Guidelines for the Issuer's Raising and Issuance of Securities, The main contents should be listed and explained in the reasons for convening, and should not be raised as a temporary motion.

The reason for the convening of the shareholders' meeting has stated the comprehensive re-election of directors and the date of taking office. After the re-election of the shareholders' meeting is completed, the date of taking office shall not be changed by temporary motion or other means at the same meeting.

Shareholders holding more than 1% of the total number of

issued shares may submit a resolution to the company's shareholders' general meeting. Only one proposal is allowed. Any proposal that contains more than one proposal will not be included in the proposal. In addition, if the proposal proposed by the shareholder falls under any of the conditions specified in Article 172-1, Paragraph 4 of the Company Law, the board of directors may not list it as a proposal. Shareholders may submit proposals to urge the company to enhance public interests or fulfill social responsibilities. The procedure shall be limited to one proposal in accordance with the relevant provisions of Article 172-1 of the Company Law. If there is more than one proposal, all proposals shall be rejected. Not included in the bill.

The company shall announce the acceptance of shareholders' proposals, written or electronic acceptance methods, acceptance locations and acceptance periods before the stock transfer closure date before the regular shareholders' meeting; the acceptance period shall not be less than ten days.

Proposals proposed by shareholders should be limited to 300 words. If the proposal exceeds 300 words, the proposal will not be included in the motion. Proposing shareholders should attend regular shareholders' meetings in person or by proxy and participate in the discussion of the motion.

The company shall notify the proposing shareholders of the handling results before the date of the shareholders' meeting notice, and list the proposals that comply with the provisions of this article in the meeting notice. For shareholder proposals that are not included in the proposal, the board of directors should explain the reasons for not being included in the shareholders' meeting.

#### Article 4 Authorization to attend shareholders' meeting and authorization:

Shareholders may issue a power of attorney issued by the company at each shareholders' meeting, specifying the scope of authorization, and appoint a proxy to attend the shareholders' meeting.

A shareholder can issue a power of attorney, and the power of attorney is limited to one person. It should be delivered to the company five days before the shareholders' meeting. If there are duplicate power of attorneys, the one delivered first shall prevail. However, this does not apply to those who declare to revoke the previous entrustment.

After the letter of proxy is delivered to the company, shareholders who wish to attend the shareholders' meeting in

person or exercise their voting rights in writing or electronically must provide a written notice of revocation to the company two days before the shareholders' meeting. The voting rights exercised by the proxy shall prevail.

After the power of attorney is delivered to the company, shareholders who wish to attend the shareholders' meeting via video conference should provide the company with a written notice of revocation of the power of attorney two days before the shareholders' meeting. If the power of attorney is revoked within the time limit, the voting rights exercised by the proxy present shall prevail.

Article 5 Principles for the location and time of convening shareholders' meetings:

The location of the shareholders' meeting should be at the company's location or a place that is convenient for shareholders to attend and suitable for the shareholders' meeting. The meeting should not start earlier than 9 a.m. or later than 3 p.m. The location and time of the meeting should be fully considered. Opinions of independent directors.

When the Company convenes a video conference of shareholders, it is not subject to the restrictions on the venue mentioned in the preceding paragraph.

Article 6 Preparation of signature book and other documents:

The company shall state in the meeting notice the time and place of registration of shareholders, solicitors and entrusted agents (hereinafter referred to as shareholders), as well as other matters that should be noted.

The time for accepting shareholder registration in the preceding paragraph shall be at least 30 minutes before the start of the meeting; the registration desk shall be clearly marked, and adequate and qualified personnel shall be assigned to handle it; the video conference of the shareholders' meeting shall be at the shareholder's door 30 minutes before the start of the meeting. The video conferencing platform accepts registration, and shareholders who complete the registration will be deemed to have attended the shareholders' meeting in person.

Shareholders should attend the shareholders' meeting with their attendance certificate, attendance sign-in card or other attendance certificates. The company shall not arbitrarily add to the supporting documents for shareholders' attendance and require the provision of other supporting documents; solicitors who are soliciting power of attorney must bring their identity documents. , for verification.

The company should set up a signature book for shareholders

to sign in, or have shareholders present to sign in on their behalf by handing in a sign-in card.

The company shall deliver the proceedings manual, annual report, attendance certificate, speech slips, voting tickets and other meeting materials to shareholders attending the shareholders' meeting; if there is an election for directors, additional electoral votes shall be attached.

When the government or legal entity is a shareholder, the number of representatives attending the shareholders' meeting is not limited to one person. When a legal person is entrusted to attend a shareholders' meeting, only one representative may be appointed to attend.

If the shareholders' meeting is held via video conference, shareholders who wish to attend via video conference should register with the company two days before the shareholders' meeting.

If the shareholders' meeting is held by video conference, the company should upload the procedure manual, annual report and other relevant materials to the shareholders' meeting video conference platform at least thirty minutes before the meeting starts, and continue to disclose them until the end of the meeting.

Article 6-1 When convening a video conference of shareholders, the convening notice should contain the following matters:

When a company convenes a video meeting of shareholders, the following matters should be stated in the notice of shareholders' meeting:

1. Methods for shareholders to participate in video conferences and exercise their rights.
2. The method for handling obstacles to the video conferencing platform or video participation due to natural disasters, accidents or other force majeure events shall at least include the following matters:
  - (1) The time when the meeting must be postponed or continued due to the occurrence of previous obstacles that cannot be ruled out, and the date of the meeting if it is necessary to postpone or continue the meeting.
  - (2) Shareholders who have not registered to participate in the original shareholders' meeting via video conference are not allowed to participate in the postponed or continued meeting.
  - (3) If a video-assisted shareholders' meeting cannot be continued and the total number of shares present reaches the legal quota for the shareholders' meeting after



deducting the number of shares participating in the shareholders' meeting via video, the shareholders' meeting shall continue and shareholders participating in the video-conference shall continue to hold the meeting. The number of shares attended shall be included in the total number of shares of shareholders present, and all resolutions of the shareholders' meeting will be deemed to have abstained from voting.

(4) How to deal with situations where the results of all motions have been announced but no provisional motions have been made.

3. Convene a video conference of shareholders and specify appropriate alternative measures for shareholders who would have difficulty participating via video conference. Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, shareholders should at least be provided with connection equipment and necessary assistance, and the period during which shareholders can apply to the company and other relevant matters should be noted. matter.

Article 7 Chairman of the shareholders' meeting and attendees:

If the shareholders' meeting is convened by the board of directors, the chairman shall be the chairman. If the chairman takes leave or is unable to exercise his powers for any reason, the vice chairman shall act as his deputy. If there is no vice chairman or the vice chairman also takes leave or is unable to exercise his powers for any reason, the meeting shall be chaired by the chairman. If the chairman of the board of directors fails to designate an agent, the managing director or directors shall nominate one person to act as the agent.

The chairman of the preceding paragraph shall be appointed by a managing director or director who has served for more than six months and who is familiar with the company's financial and business conditions. The same applies if the chairman is the representative of a legal person director.

The shareholders' meeting convened by the board of directors should be presided over by the chairman of the board of directors in person, and should be attended by more than half of the directors and at least one representative from various functional committee members, and the attendance should be recorded in the minutes of the shareholders' meeting.

If the shareholders' meeting is convened by a convener other than the board of directors, the chairman shall be the convener. If there are two or more conveners, one person shall be elected

from each other to serve.

The company may designate appointed lawyers, accountants or relevant personnel to attend the shareholders' meeting.

Article 8 Evidence of audio or video recording of the shareholders' meeting:

The company shall record and videotape the entire shareholder registration process, meeting proceedings, and voting counting process continuously and uninterrupted from the time the shareholder registration is accepted.

The audio and video materials mentioned in the preceding paragraph shall be kept for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, the lawsuit shall be preserved until the lawsuit is concluded.

If the shareholders' meeting is held by video conference, the company should record and save the shareholders' registration, registration, check-in, questions, voting and company vote counting results, etc., and record and videotape the entire video conference continuously.

The company shall properly preserve the information and audio and video recordings mentioned in the preceding paragraph during its existence, and provide the audio and video recordings to those entrusted with the video conferencing business for preservation.

If the shareholders' meeting is held via video conference, the company should record and videotape the background operation interface of the video conference platform.

Article 9 Calculation of the number of shares attended and the holding of shareholders' meetings:

Attendance at shareholders' meetings shall be calculated based on shares. The number of shares in attendance is calculated based on the signature book or signed-in card and the number of shares registered on the video conferencing platform, plus the number of shares for which voting rights have been exercised in writing or electronically.

When the meeting time has expired, the chairman shall immediately announce the meeting and at the same time announce the number of non-voting rights and the number of shares present.

However, if shareholders representing more than half of the total number of issued shares are not present, the chairman may announce the postponement of the meeting. The number of postponements is limited to two times, and the total postponement time shall not exceed one hour. If the two postponements still do not result in the attendance of shareholders representing more than one-third of the total issued shares, the chairman shall

announce the adjournment of the meeting; if the shareholders' meeting is held by video conference, the company shall also announce the adjournment of the meeting on the shareholders' video conference platform.

If the amount in the preceding paragraph is still insufficient after the second postponement and shareholders representing more than one-third of the total issued shares are present, a false resolution may be made in accordance with the provisions of Paragraph 1 of Article 175 of the Company Law and the false resolution shall be notified. Each shareholder shall convene another shareholders' meeting within one month; if the shareholders' meeting is held by video conference, shareholders who wish to attend via video conference must re-register with the company in accordance with Article 6.

Before the end of the current meeting, if the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chairman may resubmit the false resolution to the shareholders' meeting for a vote in accordance with Article 174 of the Company Law.

#### Article 10 Motion discussion:

If a shareholders' meeting is convened by the board of directors, its agenda shall be set by the board of directors. Relevant proposals (including temporary motions and amendments to original proposals) shall be voted on on a case-by-case basis. The meeting shall be conducted in accordance with the scheduled agenda and shall not be changed without resolution of the shareholders' meeting. Of.

If the shareholders' meeting is convened by someone other than the board of directors who has the right to convene, the provisions of the preceding paragraph shall apply *mutatis mutandis*.

Before the agenda scheduled in the first two items (including temporary motions) is concluded, the chairman shall not declare the meeting to adjourn without passing a resolution. If the chairman violates the rules of procedure and declares the meeting to be adjourned, other members of the board of directors shall promptly assist the shareholders present in accordance with legal procedures. More than half of the voting rights of shareholders present agree to elect one person to serve as chairman and the meeting continues.

The chairman shall give full explanations and opportunities for discussion on proposals and amendments or temporary motions proposed by shareholders. When he believes that the resolution has reached a point where it can be voted on, he may announce the

cessation of discussion, submit it to a vote, and arrange a sufficient time for voting.

Article 11 Shareholders spoke:

Before attending the meeting, shareholders must fill in a speech slip stating the gist of the speech, shareholder account number (or attendance certificate number) and account name, and the chairman will determine the order of their speeches.

Shareholders present who only submit remarks but do not speak will be deemed not to have spoken. If the content of the speech does not match what is recorded in the speech note, the content of the speech shall prevail.

Each shareholder may not speak more than twice on the same motion without the approval of the chairman, and each time shall not exceed five minutes. However, if a shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop him or her from speaking.

When shareholders are present to speak, other shareholders may not interfere with their speeches except with the consent of the chairman and the shareholder who is speaking. Violators shall be stopped by the chairman.

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

After the attending shareholders speak, the chairman may respond in person or by designating relevant personnel.

If the shareholders' meeting is held by video conference, shareholders participating in the video conference may ask questions in text on the video conference platform of the shareholders' meeting after the chairman announces the opening of the meeting and before announcing the adjournment of the meeting. The number of questions for each proposal shall not exceed two times. It is limited to 200 words, and the provisions of items 1 to 5 do not apply.

If the question in the preceding paragraph does not violate the regulations or exceed the scope of the proposal, it is advisable to disclose the question on the video conference platform of the shareholders' meeting so as to make it known to the public.

Article 12 Calculation and avoidance system of voting shares:

Voting at the shareholders' meeting shall be based on shares.

According to the resolution of the shareholders' meeting, the number of shares held by shareholders without voting rights shall not be included in the total number of issued shares.

Shareholders who have their own interests in matters at the

meeting that may harm the interests of the company are not allowed to participate in the voting, and are not allowed to exercise their voting rights on behalf of other shareholders.

The number of shares for which voting rights cannot be exercised in the preceding paragraph shall not be included in the number of voting rights of shareholders present.

Except for trust enterprises or stock agencies approved by the securities regulatory authorities, when one person is entrusted by two or more shareholders at the same time, the voting rights of the agent shall not exceed 3% of the total voting rights of the issued shares. If it exceeds, the voting rights exceeded shall Not calculated.

Article 13 Methods of voting, scrutinizing and counting votes:

Each shareholder has one voting right per share; however, this does not apply to those who are subject to restrictions or have no voting rights as listed in Paragraph 2 of Article 179 of the Company Law.

When the company convenes a shareholders' meeting, it shall exercise its voting rights electronically and may exercise its voting rights in writing; when it exercises its voting rights in writing or electronically, the method of exercise shall be stated in the notice of convening the shareholders' meeting. Shareholders who exercise their voting rights in writing or electronically are deemed to have attended the shareholders' meeting in person. However, temporary motions and amendments to the original motion at the shareholders' meeting will be deemed as abstentions, so the company should avoid proposing temporary motions and amendments to the original motion.

For those who exercise their voting rights in writing or electronically in the preceding paragraph, their expression of intention shall be delivered to the company two days before the shareholders' meeting. If there are duplicate expressions of intention, the one that is delivered first shall prevail. However, this does not apply to those who expressed their intention before the statement was withdrawn.

After a shareholder has exercised his voting rights in writing or electronically, if he wishes to attend the shareholders' meeting in person or by video conference, he should revoke his intention to exercise his voting rights in the preceding paragraph two days before the shareholders' meeting in the same manner as for the exercise of voting rights; if the revocation is overdue, Voting rights shall be exercised in writing or electronically. If the voting rights are exercised in writing or electronically and a proxy is entrusted to attend the

shareholders' meeting with a power of attorney, the voting rights exercised by the entrusted proxy shall prevail.

Unless otherwise stipulated by the Company Law and the Articles of Association of the Company, voting on proposals shall be passed with the consent of more than half of the voting rights of the shareholders present. When voting, the chairman or his designee shall announce the total number of voting rights of the shareholders present on a case-by-case basis. The shareholders shall vote on a case-by-case basis. The results of shareholders' approval, objection and abstention shall be entered into the public information observatory on the day after the shareholders' meeting is held.

When there are amendments or substitutions to the same motion, the chairman shall determine the order of voting based on the original motion. If one of the motions has been passed, the other motions will be deemed to have been rejected and will not need to be voted on again.

The supervisors and counting personnel for voting on proposals shall be designated by the chairman, but the supervisors shall have the status of shareholders.

The counting of votes for shareholders' meetings or election proposals shall be conducted in a public place at the shareholders' meeting, and after the vote counting is completed, the voting results, including the statistical weights, shall be announced on the spot and recorded.

The company convenes a video conference of shareholders. Shareholders participating in the video conference should vote on various proposals and election proposals through the video conferencing platform after the chairman announces the meeting. The voting should be completed before the chairman announces the end of voting. Overtime Those who do so will be deemed to have abstained.

If the shareholders' meeting is held via video conference, the votes shall be counted in one go and the voting and election results shall be announced after the chairman announces the end of the voting.

When the company convenes a video-assisted shareholders' meeting, shareholders who have registered to attend the shareholders' meeting via video conference in accordance with Article 6 and wish to attend the physical shareholders' meeting in person must cancel their registration in the same manner as the registration two days before the shareholders' meeting; Those who cancel after the deadline can only attend the shareholders' meeting via videoconference.

Those who exercise their voting rights in writing or electronically, do not revoke their expression of intention, and participate in the shareholders' meeting via video conference, may no longer exercise their voting rights on the original motion, propose amendments to the original motion, or exercise voting rights on amendments to the original motion, except for temporary motions.

Article 14 Election matters:

When the shareholders' meeting elects directors, it shall be conducted in accordance with the relevant election standards set by the company, and the election results shall be announced on the spot, including the list of elected directors and their voting rights, and the list of unsuccessful directors and their voting rights.

The electoral votes for the election matters mentioned in the preceding paragraph shall be sealed and signed by the scrutineers, and then properly kept for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, the lawsuit shall be preserved until the lawsuit is concluded.

Article 15 Meeting minutes and signature matters:

The resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the chairman, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of minutes can be done electronically.

The company may distribute the minutes of proceedings mentioned in the preceding paragraph by inputting announcements into the public information observatory.

The minutes of the meeting should be accurately recorded according to the year, month, day, venue, name of the chairman, resolution method, essentials of the proceedings and voting results (including statistical weights). When there is an election of directors, the names of each candidate should be disclosed. Number of votes. It should be kept permanently during the existence of the company.

If a shareholders' meeting is convened by video conference, in addition to the matters that should be recorded in accordance with the preceding paragraph, the minutes should also record the start and end time of the shareholders' meeting, the method of convening the meeting, the name of the chairman and the minutes, and the records due to natural disasters, accidents or other force majeure. The handling methods and situations when there are obstacles to the video conferencing platform or video

participation.

When the company convenes a video conference of shareholders, in addition to complying with the provisions of the preceding paragraph, it shall also state in the minutes any alternative measures provided by shareholders who have difficulties in participating via video conference.

Article 16 External announcement:

Regarding the number of shares acquired by solicitors, the number of shares represented by entrusted agents, and the number of shares attended by shareholders in writing or electronically, the company shall prepare a statistical table in the prescribed format on the day of the shareholders' meeting and make it clear at the shareholders' meeting venue. Disclosure: If the shareholders' meeting is held via video conference, the company should upload the aforementioned information to the shareholders' meeting video conference platform at least thirty minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

When the company holds a video conference of shareholders and announces the meeting, the total number of shares of shareholders attending should be disclosed on the video conference platform. The same applies if the total number of shares and voting rights of shareholders present are calculated during the meeting.

If the matters resolved by the shareholders' meeting are significant information stipulated by law or the Taiwan Stock Exchange Corporation (Republic of China Securities Over-the-Counter Trading Center), the company shall transmit the content to the Public Information Observation Station within the specified time.

Article 17 Maintenance of venue order:

Personnel handling shareholders' meetings should wear identification cards or armbands.

The chairman may direct pickets or security personnel to help maintain order at the venue. When pickets or security personnel are present to help maintain order, they should wear a "Picket" armband or identification card.

If the venue is equipped with amplification equipment, the chairman may stop shareholders from speaking using equipment other than those provided by the company.

If a shareholder violates the rules of procedure and disobeys the chairman's correction and obstructs the progress of the meeting, if he refuses to comply after being stopped, the chairman may order pickets or security personnel to ask him to leave the meeting place.



Article 18 Rest and continuation meetings:

When the meeting is in progress, the chairman may declare a break at his discretion. When force majeure occurs, the chairman may decide to suspend the meeting temporarily and announce the continuation of the meeting according to the circumstances.

If the agenda scheduled by the shareholders' meeting is not concluded before the proceedings (including temporary motions) are concluded, and the venue for the meeting cannot be used anymore, the shareholders' meeting may decide to find another venue to continue the meeting.

The shareholders' meeting may resolve to postpone or continue the meeting within five days in accordance with Article 182 of the Company Law.

Article 19 Video conference information disclosure:

If the shareholders' meeting is held by video conference, the company should immediately disclose the voting results of each proposal and the election results on the shareholders' meeting video conference platform in accordance with regulations after the voting ends, and should continue to disclose the results for at least 15 years after the chairman announces the adjournment of the meeting. minute.

Article 20 The location of the chairman and record-keeper of the video shareholders' meeting:

When the company convenes a video shareholders' meeting, the chairman and the record-keeper should be at the same place in the country, and the chairman should announce the address of the place during the meeting.

Article 21 Handling of disconnection:

If the shareholders' meeting is held by video conference, the company can provide shareholders with a simple connection test before the meeting, and provide relevant services immediately before and during the meeting to help deal with technical problems in communication.

If the shareholders' meeting is convened by video conference, the chairman shall separately announce when announcing the opening of the meeting, except for the circumstances that do not require the postponement or continuation of the meeting as stipulated in Article 44-24 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks. Before the meeting is adjourned, if there is any obstacle to the video conferencing platform or participation in the video conference due to natural disasters, accidents or other force majeure, which lasts for more than thirty minutes, the date of the meeting shall be postponed or rescheduled within five days. The first

requirement of the Company Law shall not apply. The provisions of Article 182.

If a meeting that should be postponed or continued as specified in the preceding paragraph occurs, shareholders who have not registered to participate in the original shareholders' meeting via video conference shall not participate in the postponed or continued meeting.

If a meeting should be postponed or postponed in accordance with the provisions of Paragraph 2, shareholders who have registered to participate in the original shareholders' meeting via video conferencing and have completed registration, but who have not participated in the postponed or postponed meeting, their number of shares attended at the original shareholders' meeting, their exercised voting rights and The voting rights shall be included in the total number of shares, voting rights and electoral rights of shareholders present at the postponed or continued meeting.

When the shareholders' meeting is postponed or resumed in accordance with the provisions of Paragraph 2, there is no need to re-discuss and resolve the resolutions that have completed voting and counting, and announced the voting results or the list of elected directors.

The company convenes a video-assisted shareholders' meeting, and when the second paragraph of the video meeting cannot be continued, if the total number of shares present after deducting the number of shares attending the shareholders' meeting via video conference still reaches the legal quota for the shareholders' meeting, the shareholders' meeting shall continue There is no need to postpone or continue the assembly in accordance with the provisions of Paragraph 2.

In the event that the meeting as specified in the preceding paragraph occurs and the meeting should continue, shareholders who participate in the shareholders' meeting via video conference shall count the number of shares they attend as part of the total number of shares held by the shareholders present, but all resolutions of the shareholders' meeting will be deemed to have abstained from voting.

If the company postpones or renews the meeting in accordance with the provisions of Paragraph 2, it shall handle relevant matters in accordance with the provisions of Article 44-27 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, and in accordance with the date of the original shareholders' meeting and the provisions of the respective articles. Preliminary work.

The second paragraph of Article 12 and Paragraph 3 of Article 13 of the Rules for the Use of Proxy Letters for Public Issuance Companies to Attend Shareholders' Meetings, Article 44-5 Paragraph 2 and Article 44-1 of the Rules for Handling Stock Affairs of Companies with Public Issuance of Stocks 15. During the period specified in Paragraph 1 of Article 44-17, the Company shall postpone or renew the shareholders' meeting date in accordance with Paragraph 2.

Article 22 Dealing with digital gaps:

When the company convenes a video conference of shareholders, it should provide appropriate alternative measures for shareholders who would have difficulty attending the meeting via video conference. Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, shareholders should at least be provided with connection equipment and necessary assistance, and the period during which shareholders can apply to the company and other relevant matters should be noted. matter.

Article 23 Additional provisions:

These rules shall come into effect after being approved by the shareholders' meeting, and the same shall apply when amended.

## 【Appendix 2】

### East-Tender Optoelectronics Corp. Incorporation

#### Chapter 1 General Provisions

- Article 1 The company is organized in accordance with the provisions of the Company Law and named 東典光電科技股份有限公司.  
The English name is EAST-TENDER OPTOELECTRONICS CORPORATION .
- Article 2 The company's business operations are as follows:
1. CE01030 Optical instrument manufacturing.
  2. I501010 Product design industry.
  3. CC01060 Wired communication machinery and equipment manufacturing industry.
  4. ZZ99999 In addition to permitted businesses, you may operate businesses that are not prohibited or restricted by laws and regulations.
- Article 2-1 The total amount of the company's reinvestment is not subject to the restrictions of Article 13 of the Company Law, and the board of directors is authorized to handle matters related to external investment with full authority.
- Article 2-2 The company may endorse and guarantee externally for business needs, and its operations shall be handled in accordance with the company's endorsement and guarantee operating procedures.
- Article 3 The company has its head office in Yilan County. If necessary, it may establish branches at home and abroad with the resolution of the board of directors.
- Article 4 The company's announcement method shall be handled in accordance with Article 28 of the Company Law.

#### Chapter 2 Shares

- Article 5 The total capital of the company is set at NT\$500 million, divided into 50 million shares. The amount is NT\$10 per share and is issued in installments. The unissued shares are authorized to be issued by the board of directors according to actual needs.
- Two million shares shall be reserved within the total capital stated in the preceding paragraph for the issuance of employee stock option certificates, which may be issued in installments by resolution of the board of directors.
- If the employee stock option certificates issued by the company are intended to be issued at a subscription price lower than the market price, more than half of the total number of issued shares must be present, and more than two-thirds of the voting rights of the shareholders present must agree to it, and it can be implemented at the shareholders' meeting. Applications must be made in installments within one year from the date of resolution.

- Article 6 The company's stock certificates are all in registered form, signed or stamped by directors representing the company, and are issued after being authenticated in accordance with the law. The company is exempted from printing stock certificates in accordance with relevant laws and regulations, but should contact the securities centralized custody institution for registration.
- Article 7 The name change and transfer of stocks shall be stopped within 60 days before the regular meeting of shareholders, within 30 days before the extraordinary meeting of shareholders, or within the five days before the base date when the company decides to distribute dividends, bonuses or other benefits.
- Article 7-1 The Company handles shareholders' stock affairs-related operations in accordance with the Company Law and the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, unless otherwise provided by laws and securities regulatory authorities.

### Chapter 3 Shareholders' Meeting

- Article 8 There are two types of shareholders' meetings: regular meetings and extraordinary meetings. Regular meetings are held once a year and are convened by the board of directors in accordance with the law within six months after the end of each fiscal year. Extraordinary meetings shall be convened in accordance with the law when necessary.
- Article 9 If a shareholder is unable to attend the shareholders' meeting for any reason, he or she may issue a power of attorney issued by the company each time, specifying the scope of authorization, and authorize a proxy to attend the shareholders' meeting with his or her signature or seal. In addition to the provisions of Article 177 of the Company Law, the method for shareholders to attend by proxy shall also be handled in accordance with the "Rules for the Use of Proxy Letters for Publicly Offered Companies to Attend Shareholders' Meetings" promulgated by the competent authority.
- Article 10 The shareholders of the Company shall have one vote per share, unless otherwise provided by the Company Law.  
Electronic voting is adopted at the shareholders' meeting as one of the channels for the company's shareholders to exercise their voting rights, and the relevant operations are handled in accordance with the regulations of the competent authority.
- Article 11 Unless otherwise provided by the company law, resolutions of the shareholders' meeting must be attended by shareholders representing more than half of the total number of issued shares and must be approved by more than half of the voting rights of the shareholders present.

Article 11-1 The resolutions of the shareholders' meeting shall be recorded in minutes, signed or sealed by the chairman, and distributed to all shareholders within 20 days after the meeting, and may be recorded electronically.

Article 11-2 The company's shareholders' meeting can be held via video conference or other methods announced by the central competent authority. The conditions, operating procedures and other matters that should be complied with when adopting a video-conference shareholders' meeting shall be subject to relevant regulations. If the competent authority has other regulations, such regulations shall prevail.

#### Chapter 4 Directors and Audit Committee

Article 12 The company has seven directors, whose terms are three years. They are appointed by the shareholders' meeting who have the capacity to act and are eligible for re-election. Their selection follows the candidate nomination system specified in Article 192-1 of the Company Law.

Among the number of directors in the preceding article, the number of independent directors shall not be less than three, and shall not be less than one-fifth of the number of directors. Regarding the professional qualifications, shareholding, term, part-time restrictions, nomination and selection methods and other matters that should be followed by independent directors, In accordance with the relevant regulations of the securities regulatory authority.

Article 12-1 The company may set up an audit committee in accordance with the relevant provisions of the Securities and Exchange Act, which is responsible for executing the supervisory powers stipulated in the Company Act, the Securities and Exchange Act and other laws. The Audit Committee is composed of all independent directors.

Article 13 The board of directors is organized by the directors. With the attendance of more than two-thirds of the directors and the consent of more than half of the directors present, the board of directors can nominate one chairman from each other to represent the company to the outside world in accordance with the law. It can also nominate one person from each other as the vice chairman in the same way.

Article 13-1 When convening the board of directors, the reasons for the convening shall be stated, and all directors shall be notified seven days before the meeting. However, in the event of an emergency, the convening may be convened at any time. Notice of convening of the company's board of directors may be given in writing, by email (E-mail) or by fax.

Article 14 When the chairman takes leave or is unable to exercise his powers

for any reason, his representation shall be handled in accordance with the provisions of the Company Law.

Directors shall attend the board of directors in person. If a director is unable to attend for any reason, he may entrust another director to act on his behalf by issuing a power of attorney enumerating the scope of the convening reasons.

The agent in the preceding paragraph is limited to being entrusted by one person. If the board of directors holds a video conference, directors who participate in the meeting via video conference are deemed to be present in person.

Article 15 The company's directors' remuneration and travel expenses are authorized to be determined by the board of directors based on the extent of their participation in the company's operations and the value of their contributions, and with reference to industry standards. The company may set reasonable remuneration for independent directors that is different from that of general directors.

Article 15-1 The company may purchase liability insurance for directors and important employees who are legally liable for compensation within the scope of their business execution during their term of office. The insurance amount and insurance matters are authorized to be determined by the board of directors at a meeting.

#### Chapter 5 Managers

Article 16 The company may have one general manager, several deputy general managers and several managers, and their appointment, dismissal and remuneration shall be handled in accordance with the provisions of the Company Law.

#### Chapter 6 Accounting

Article 17 At the end of each fiscal year, the board of directors shall prepare various forms such as (1) business reports, (2) financial statements, and (3) proposals for profit distribution or loss appropriation, and submit them to the regular meeting of shareholders for approval in accordance with legal procedures.

Article 18 The company shall distribute employee remuneration at a rate of 7% of the current year's profit, and shall distribute directors' remuneration at a rate not exceeding 5% of the current year's profit. However, if the company still has accumulated losses, it shall be made up first.

The profit status of the current year referred to in the preceding paragraph refers to the pre-tax profits of the current year before deducting the distribution of employee remuneration and directors' remuneration.

The distribution of employee remuneration and directors' remuneration shall be made by the board of directors with the approval of more than two-thirds of the directors present and approved by more than half of the directors present, and shall be reported to the shareholders' meeting.

Employee compensation can be in the form of stocks or cash, and its recipients include employees of affiliated companies who meet certain conditions.

Article 18-1 If there is a surplus in the company's annual final accounts, it should first pay taxes and make up for accumulated losses over the years, and then set aside 10% as a statutory surplus reserve. However, this limit does not apply when the statutory surplus reserve has reached the company's paid-in capital, and Special surplus reserves are appropriated or reversed in accordance with laws or regulations of the competent authority. If there is still a surplus, the remaining balance plus the accumulated undistributed surplus of previous years shall be distributed by the board of directors and drafted by the board of directors and submitted to the shareholders' meeting for resolution.

Article 18-2 In response to the company's long-term development, consider the company's capital structure and long-term financial planning. The company's dividend policy reflects operating performance and is based on the principle of balanced dividend distribution. However, the total amount of dividends distributed each year shall not be less than 10% of the distributable earnings for that year; and the proportion of cash dividends shall not be less than 10% of the total dividends.

#### Chapter 7 Supplementary Provisions

Article 19 Matters not covered in these Articles of Association shall be handled in accordance with the provisions of the Company Law and relevant laws and regulations.

Article 20 This Articles of Association was established on May 8, 2000. The first amendment was on June 9, 2000. The second amendment was on July 31, 2000. The third amendment was on January 18, 2001. The fourth revision was on September 12, 2001, the fifth revision was on June 18, 2003, the sixth revision was on June 20, 2005, and the seventh revision was on May 14, 2008. The eighth revision was on May 10, 2010, the ninth revision was on May 11, 2012, the tenth revision was on May 17, 2013, and the eleventh revision was on March 13, 2014. February 29, 12th revision 2015 May 13, 2016, the thirteenth revision on April 13, 2016, the fourteenth revision on November 23, 2016, and the fifteenth revision on June 15, 2018 , the sixteenth revision was on June 9, 2020, and the seventeenth revision was on May 27, 2022.



### 【Appendix 3】

## East-Tender Optoelectronics Corp. Director Selection Process

Revised on August 12, 2021

Article 1 In order to ensure the fair, just and open election of directors, these procedures are established in accordance with Article 21 and Article 41 of the Code of Corporate Governance for Listed Companies.

Article 2 The election of directors of the Company shall be carried out in accordance with this procedure unless otherwise provided by laws or the Articles of Association.

Article 3 The selection of directors of the Company shall take into account the overall configuration of the Board of Directors. The composition of the board of directors should take into account diversity and formulate appropriate diversity policies based on its own operations, business model and development needs, which should include but are not limited to the following two aspects:

1. Basic conditions and values: gender, age, nationality and culture, etc.
2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.

Board members should generally possess the knowledge, skills and qualities necessary to perform their duties. The overall capabilities they should possess are as follows:

1. Operational judgment ability.
2. Accounting and financial analysis skills.
3. Operational and management capabilities.
4. Crisis management capabilities.
5. Industry knowledge.
6. International market perspective.
7. Leadership ability.
8. Decision-making ability.

Directors shall hold more than half of the seats and shall not be spouses or relatives within the second degree of kinship. The Company's Board of Directors shall consider adjusting the composition of the Board of Directors based on the results of the performance evaluation.

Article 4 The qualifications of the Company's independent directors shall comply with the provisions of Article 2, Article 3 and Article

4 of the "Regulations on the Establishment and Compliance of Independent Directors of Public Companies".

The appointment of independent directors of the Company shall comply with the provisions of Articles 5, 6, 7, 8 and 9 of the "Regulations on the Establishment of Independent Directors of Public Companies and Matters to be Complied with" and shall be handled in accordance with Article 24 of the "Code of Corporate Governance for Listed Companies".

Article 5 The election of directors of the Company shall be conducted in accordance with the candidate nomination system procedures stipulated in Article 192-1 of the Company Act.

If the number of directors is less than seven due to the dismissal of directors for any reason, the company shall elect new directors at the most recent shareholders' meeting. However, if the number of vacancies in the number of directors reaches one-third of the seats stipulated in the articles of association, the company shall convene an extraordinary general meeting of shareholders to elect new directors within sixty days from the date of the occurrence of the vacancy.

If the number of independent directors is less than that specified in the proviso to Paragraph 1 of Article 14-2 of the Securities and Exchange Act, a by-election shall be held at the most recent shareholders' meeting. If all independent directors are dismissed, a by-election shall be held at an extraordinary shareholders' meeting within sixty days from the date of the occurrence of the fact.

Article 6 The election of directors of the Company shall adopt the cumulative voting system. Each share shall have the same voting rights as the number of directors to be elected. The voting rights may be centralized to elect one person or distributed to elect several persons.

Article 7 The board of directors shall prepare ballots equal to the number of directors to be elected, fill in the weights, and distribute them to shareholders attending the shareholders' meeting. The name of the elector may be replaced by the attendance certificate number printed on the ballot.

Article 8 The voting rights of the independent directors and non-independent directors shall be calculated separately according to the number of directors stipulated in the Articles of Association of the Company. Those with the greater number of voting rights shall be elected in order. If two or more persons have the same number of rights and the number of directors exceeds the stipulated number, those with the same number of rights shall draw lots to decide. Those who are absent shall be drawn by the

Chairman on their behalf.

Article 9 Before the election begins, the Chairman shall designate a number of vote monitors and vote counters who are shareholders to perform various related duties. The ballot box shall be prepared by the Board of Directors and shall be opened and inspected in public by the poll watchers before voting.

Article 10 If the candidate is a shareholder, the elector shall fill in 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 fill in the candidate's name and identity document number. However, when a government or legal person shareholder is the candidate, the candidate name column on the ballot should be filled in with the name of the government or legal person, and may also be filled in with the name of the government or legal person and the name of its representative; when there are multiple representatives, the names of the representatives should be filled in separately.

Article 11 A ballot paper shall be invalid if any of the following conditions are present:

1. The ballot paper prepared by the person with the right to convene is not used.
2. Putting a blank ballot paper into the ballot box.
3. The handwriting is illegible or has been altered.
4. If the nominated person is a shareholder, his/her account name and shareholder number do not match the shareholder list; if the nominated person is not a shareholder, his/her name and identity document number do not match after verification.
5. In addition to the account name (full name) or shareholder account number (identification document number) of the elected person and the number of voting rights allocated, any other text is written in between.
6. The name of the candidate filled in is the same as that of another shareholder and the shareholder account number or identity document number is not filled in for identification.

Article 12 Ballots shall be opened on the spot after voting is completed, and the results of the counting shall be announced on the spot by the Chairman, including the list of elected directors and their elected weights.

The ballot papers for the election matters referred to in the preceding paragraph shall be sealed and signed by the poll watchers and kept in a safe place for at least one year. However, if a shareholder files a lawsuit in accordance with Article 189 of the Company Law, the documents shall be preserved until the conclusion of the lawsuit.

Article 13 The elected directors shall be issued a notice of election by the company's board of directors.

Article 14 This procedure shall be implemented after approval by the shareholders' meeting, and the same applies to amendments.

【Appendix 4】

East-Tender Optoelectronics Corp.  
Schedule of director shareholding

Base date: Feb 20, 2025

Title	Name	Appointment date	Number of shares held at the time of appointment			Number of shares currently held			Note
			Type	Number of share	held as of that time %	Type	Number of share	held as of that time %	
Chairman	Sesoda Corporation Representative: Frank Chen	2022. 05. 27	Common stock	9, 316, 297	34. 89%	Common stock	4, 661, 297	13. 43%	
Director	Sesoda Corporation Representative: SUN, CHENG-CHIANG								
Vice Chairman	SUN, CHENG-CHIANG	2024. 08. 7		0	0. 11%		0	0. 00%	
Director	Shen-Yi Li	2022. 05. 27		10, 000	0. 04%		12, 247	0. 04%	
	Jia-Dian Tan			0	0. 00%		0	0. 00%	
Independent Director	Zhong-Kang Huang			0	0. 00%		0	0. 00%	
	Yi-Dun Chen			0	0. 00%		0	0. 00%	
	Leo Ho			0	0. 00%		0	0. 00%	
Total					9, 326, 297				4, 673, 544

Note: 1. The total number of shares issued by the company as of Feb 20, 2025:34,700,825

2. The legal number of shares that all directors of the company should hold : 3,600,000, Held as of Feb 20, 2025:4,673,544.

3. The company has an audit committee, so there is no application of the legal number of shares that the supervisor

should hold.

4. Shareholdings held by independent directors are not included in the number of shares held by directors.