Stock code：6588

East-Tender Optoelectronics Corp.

2025 General meeting of the shareholders' Meeting Agenda

Date: Jun 3, 2025

Meeting method: On-site shareholders meeting

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

Table Of Contents

East-Tender Optoelectronics Corp.
Meeting agenda

Date: 9:00 AM on Jun 3 (Tue), 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) 2024 business report
   (2) 2024 employees’ and directors’ compensation report
   (3) Audit Committee’s Review report on the 2024 Financial Statements
   (4) Implementation of the 2024 Cash Capital Increase and Sound Operation Plan
   (5) 2025 Private Placement Common Stock Implementation Report
4. Matters for Acknowledgment
   (1) 2024 business report and financial statement report
   (2) 2024 Deficit Compensation Statement
5. Matters to be Discussed
   (1) Revision of Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees Meeting
6. Questions and Motions
7. Meeting Adjourned

【Matters to be reported】

1. 2024 business report.

   Explanatory Notes: The Company's 2024 business report, please refer to Attachment 1 (pages 4 to 7).

2. 2024 employees' and directors' compensation report.

   Explanatory Notes:

   (1) Handled in accordance with Article 235-1 of the Company Act and Article 18 of the Articles of Association.

   (2) If the company makes a profit in a year (profits before tax for the year minus benefits before distribution of employee and director remuneration), 7% should be allocated as employee remuneration, and no more than 5% should be allocated as director remuneration upon resolution of the board of directors.

   (3) Since the pre-tax loss before allocating employee and director remuneration in 2024 is NT$124,166,238, no employee and director remuneration will be allocated.

3. Audit Committee's Review report on the 2024 Financial Statements.

   Explanatory Notes: The Company's 2024 financial statements have been audited and certified by KPMG, and audited by the Audit Committee. Please refer to Attachment 2 (pages 8).

4. 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 3 (pages 9-10).

5. 2025 Private Placement Common Stock Implementation Report.

   Explanatory Notes:

   (1) The Company's extraordinary shareholders' meeting on March 21, 2025, resolved to issue common shares through a private placement cash capital increase in an amount not exceeding 15,000,000 shares, and it is expected to be processed in three installments within one year from the date of the shareholders' meeting resolution. The Board of Directors will convene a Board of Directors meeting to resolve matters related to the private placement, depending on the market environment and the actual operational needs of the Company. In accordance with Article 43-6 of the Securities and Exchange Act, private placement of securities must be processed before the expiration of one year from the date of the shareholders' meeting resolution.

   (2) As of the date of publication of the meeting manual, it has not yet been implemented.

【Matters for Acknowledgment】

Proposal 1: Proposed by the Board

Proposal: Submit the Company's 2024 business report and financial statements for acceptance.

Explanatory Notes:

1. The company's 2024 business report and financial statements(Including consolidated financial statements) were reviewed and completed by the company's audit committee and an audit report was issued, and passed at the 20th meeting of the ninth board of directors on March 10, 2025. The financial report(Including consolidated financial statements) was approved by Anhou Jianye United Accountants Two accountants from the firm, Tang Jiajian and Chen Yalin, verified that the visa was complete.
2. The business report, Please refer to Attachment 1(pages 4 to 7).
   The financial statement, Please refer to Attachment 4(pages 11 to 20)、Attachment 5(pages 21 to 31).

Resolution:

Proposal 2: Proposed by the Board

Proposal: 2024 Deficit Compensation Statement.

Explanatory Notes:

1. The company's net loss after tax for 2024 is NT$143,255,804. In accordance with the provisions of Article 228 of the Company Law, the company has prepared a 2024 Deficit Compensation Statement, Please refer to Attachment 6(pages 32), In addition, in accordance with Article 239 of the Company Act, the company plans to use the statutory surplus reserve of NT$64,379,115 and the capital reserve - the premium of the issued stock of NT$6,028,596 to offset the losses. After the loss offset, the remaining losses to be offset will be zero.
2. Due to the after-tax loss in 2024, no dividend is planned to be distributed this year.

Resolution:

【Matters to be Discussed】

Proposal 1: Proposed by the Board

Proposal: It is proposed to revise the " Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees " The revision is hereby submitted for resolution.

Explanatory Notes: In accordance with the resolution of the 20th meeting of the 9th board of directors of the company on Mar 10, 2025, the company's " Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees " were revised, Please refer to Attachment 7(pages 33).

Resolution:

【Questions and Motions】

【Meeting Adjourned】

【Attachment 1】

2024 Business Report

Geopolitical risks in 2024, such as the ongoing Russia-Ukraine war, rising tensions in the Middle East, and escalating U.S.-China trade conflicts, continue to undermine economic optimism. Looking back on this year, the communications industry has been uneventful yet full of challenges. Affected by the global economic downturn and the semiconductor industry being in a deep downward cycle, the promotion of new technologies has not been as good as expected, the downstream demand side of the communications industry has been lukewarm, and the consumer-side blockbuster applications that the industry expects have not yet appeared.

The Company's consolidated net operating income for fiscal year 2024 was NT$135,800,000 (same unit for the following amounts), an increase of 25.32% from the net operating income of NT$108,363,000 in the previous year; the net loss after tax attributable to the Company was NT$143,256,000, an increase of 74.82% from the net loss after tax of NT$81,945,000 in the previous year; the net loss per share after tax was NT$5.36, an increase of NT$2.29 from the net loss per share after tax of NT$3.07 in the previous year. This was mainly due to the Company's performance decline caused by the slowdown in the progress of global network infrastructure construction and the continued sluggish demand for optical communication passive components and cloud application products. This in turn affected the speed of inventory liquidation, resulting in a provision for inventory impairment and obsolete inventory losses of NT$31,643,000. In addition, due to poor production utilization, a provision for idle production capacity losses of NT$42,239,000 was made. All of the above factors resulted in an operating loss.

Looking ahead to 2025, in terms of industry outlook, the technology industry will benefit from the advancement of AI and automation, driving demand for semiconductor and software solutions. According to a report by Bain & Co., the total potential market for AI-related hardware and software will grow by 40% to 55% annually for at least the next three years, reaching US$780 billion to US$990 billion by 2027. Such rapid growth in demand will lead to tight supply chains for related components. The company is positive about the mid- to long-term outlook.

The Company's 2024 operating results and 2025 operating plan outline are reported as follows:

1. Business results in 2024：

(1) Business plan implementation results:

Amount unit: NT$1,000

Item	2024 (merge)	2023 (individual)	Increase(decrease) Amount	Change ratio
Net operating income	135,800	108,363	27,437	25.32%
Gross operating loss	(49,072)	(30,526)	(18,546)	60.75%
Net loss after tax	(143,256)	(81,945)	(61,311)	74.82%

(2) Budget execution status:

The Company has not disclosed its financial forecast for 2024, and its overall operations are carried out in accordance with the business target plan set within the Company. (3) Financial revenue and expenditure and profitability analysis:

(3) Financial income and expenditure and profitability analysis:

1. Financial income and expenditure:

In 2024, the Company's net cash outflow from operating activities was NT$29,723,000, net cash inflow from investing activities was NT$ 1,891,000, and net cash inflow from financing activities was NT$ 293,881,000. The cash and cash equivalents balance at the end of the period was NT$ 424,364,000.

2. Profitability analysis:

Item		2024	2023
Financial structure (%)	Debt to assets ratio	20.85	21.05
	Long-term funds account for real estate, Plant and equipment ratio	179.63	134.03
Profitability	Return on assets (%)	(14.53)	(8.52)
	Return on equity (%)	(18.79)	(11.04)
	EPS(NT$)	(5.36)	(3.07)

(4) Research and development status:

Since its establishment, EAST-TENDER Optoelectronics has focused on the technical research and development of optical thin film filters and has accumulated more than 20 years of experience. Through long-term technological accumulation, the company has mastered key process data and has the ability to independently design and optimize equipment, making product manufacturing highly flexible to cope with changes in market demand. In the early days, the company's technology development focused on the field of optical communications, especially the 1260 to 1680nm band, and cooperated with customers to develop 400G and 800G transmission modules, 25G PON and 50G PON and other applications, laying the foundation for its competitive advantage in the optical communications market.

In recent years, EOC has actively expanded its technology field, extending the application range of optical filters to the visible light and near-infrared light bands (400~2000nm), and entering the biomedical, laser and satellite communication markets. The company plans to add light sources, detectors and measuring instruments to enhance its product development capabilities and increase its competitiveness in the non-optical communications market. Future products will cover advanced applications such as fluorescent filters, filters for wind radar, high-energy laser filters and filters for satellite communications.

2. Summary of business plan for this year:

(1) Operating strategy:

The company has accumulated considerable production experience since its establishment. The management team can adjust and design machines and equipment according to customer needs, improve product production efficiency and yield, provide stable and high-quality products, and have rapid product delivery. Continue to develop new products and maintain industrial competitiveness.

(2) Expected sales volume and its basis and important production and marketing policies:

The sales volume is based on the company's business strategy and operating goals. This year, it will mainly focus on mid-level mass production. Stable mass production of a single specification is expected to increase the yield rate and create the highest profits.

The sales volume of major products is estimated as follows: :

Unit: thousand pieces

Product	Estimated production/ purchase quantity	Estimated sales quantity
Optical coating components	3,589	3,688

3. The company's future development strategy will be affected by the external competitive environment, regulatory environment and overall operating environment:

The company will focus on high-speed networks, AI data centers and biomedical testing applications, actively develop 400G/800G optical modules, high-energy lasers and biomedical filters, and expand into satellite communications and CPO/LPO technology fields. In the face of market competition and overall economic impacts, the company will enhance its competitiveness through technological innovation, product diversification and strategic cooperation, and flexibly adjust its production capacity allocation to respond to market changes and regulatory requirements.

The global economy in 2025 will present a situation where opportunities and risks coexist. Emerging technology applications, such as AI, cloud computing and high-performance computing, continue to drive economic development, bringing innovation and growth potential. However, the intensification of geopolitical tensions and the expansion of trade protectionism may suppress global economic growth, and their development and impact should be paid more attention to.

In terms of the regulatory environment, the Company has actively cooperated in adjustments and implementation to comply with the latest legal regulations and has always paid attention to the impact of laws and regulations on the Company's operations.

Looking ahead, there will still be many challenges this year. We will work harder to expand the company's operations and profits. We hope to expand our layout under the leadership of the management team and the support of shareholders, and continue to create long-term benefits for all shareholders and employees.

Chairman:	General Manager:	Accounting Officer:
Frank Chen	Li-Qun Su	YU-YUN HUANG

【Attachment 2】

East-Tender Optoelectronics Corp.
Audit Committee’ s Review Report

The Board of Directors is hereby approved to prepare and submit the Company’s 2024 annual operating report, financial statements (including consolidated financial statements) and loss allowance proposal. The financial statements (including consolidated financial statements) have been audited by Mr. Tang Jiajian and Mr. Chen Yalin of Anhou Jianye Joint Accounting Firm entrusted by the Board of Directors and the audit report has been submitted. The above-mentioned various forms and records prepared and submitted by the Board of Directors have been checked by the Audit Committee and are considered to be in good order. They are therefore submitted for review pursuant to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Sincerely

2025General shareholders’ meeting of the Company

East-Tender Optoelectronics Corp.

Audit Committee Convener: Zhong-Kang Huang

March 10, 2025

【Attachment 3】

2024 Cash Capital Increase and Sound Operation Plan Report

1. Pursuant to the Financial Supervisory Authority Letter No. 1130361899 dated December 2, 2024, the implementation of the sound operating plan shall be reported to the Board of Directors on a quarterly basis for control and a report shall be submitted to the shareholders' meeting.
2. Implementation of sound operation plan:

Unit: NT$1,000

	Actual consolidated figures for 2024	Number of consolidated sound operation plan applications submitted in 2024	Difference	Achievement rate
Operating revenue	135,800	124,087	11,713	109%
Operating costs	184,872	172,352	12,520	107%
Gross profit(loss) from operations	(49,072)	(48,265)	(807)	102%
Operating expenses	58,601	55,559	3,042	105%
Net operating income(loss)	(107,673)	(103,824)	(3,849)	104%
Non-operating income and expenses	(18,077)	4,695	(22,772)	-385%
Profit (loss) before tax	(125,750)	(99,129)	(26,621)	127%
Profit (loss)	(144,669)	(99,028)	(45,641)	146%
Profit(loss), attributable to owners of parent	(143,256)	(98,014)	(45,242)	146%

Comparison between the actual figures of the Company and those reported in the sound operation plan:

1. Non-operating income (expense): Mainly due to the RS006 coating machine being transferred from "R&D equipment" to "non-current assets to be sold" at the end of 2024 to properly express the reasonable financial position of the Company. This adjustment item recognized an impairment loss of NT$27,812,000.
2. In addition, due to the company's losses for three consecutive years, the company considered that the possibility of using the deferred

income tax assets of NT$19,023,000 was low, so the entire amount was transferred to income tax expense.

Due to the above reasons, East-Tender Optoelectronics' consolidated net loss after tax in 2024 will increase by NT$45,641,000 compared to the estimated loss.

【Attachment 4】

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Independent Auditors' Report

To the Board of Directors of East-Tender Optoelectronics Corp.

Opinion

We have audited the parent company only financial statements of East-Tender Optoelectronics Corp("the Company"), which comprise the parent company only balance sheets ad of December 31, 2024 and 2023, the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company ad of December 31, 2024 and 2023, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountant and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of the current period. These matters were addressed in the context of our audit of the parent company only financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our judgment, the key audit matters that should be disclosed in this report are as follows:

1. Impairment of long-term non-financial assets

   For the accounting policy on impairment of long-term non-financial assets, please refer to Note 4 (12) Impairment of Non-Financial Assets in the individual financial statements; for the uncertainty of assumptions and estimates, please refer to Note 5; for the explanation of the assessment of impairment of long-term non-financial assets, please refer to Note 6 (7) Property, Plant and Equipment.

   Description of key audit matter:

   The Company regularly assesses whether its long-term non-financial assets have indicators of impairment. When the company's long-term financial assets show signs of impairment, they are subsequently measured using the fair value model. As the assessment of fair value involves significant estimates and judgments by management, the fluctuation of fair value included in profit or loss also has a significant impact. Therefore, the accountant has listed the impairment of long-term non-financial assets as one of the important matters in the audit of the financial statements for this year.

   How the matter was addressed in our audit:

   The main audit procedures of our accountant for the above key audit matters are: evaluating the professional ability and independence of the independent evaluators used by the management; evaluating the judgment used by the independent evaluators used by the management in the evaluation, including whether the evaluation methods and major assumptions used are reasonable; verifying the correctness of the data used by the independent evaluators used by the management in the evaluation.

2. Valuation of slow-moving inventories

Please refer to Note 4(7) of the individual financial statements for the accounting policy on inventory impairment loss allowance; please refer to Note 5 for the uncertainty of assumptions and estimates; please refer to Note 6(4) Inventories for the disclosure related to the subsequent measurement of inventories.

Description of key audit matter:

The Company's inventory mainly consists of thin film filter components for the optical communications industry. Due to rapid technological changes and continuous technological updates in production, existing products may become obsolete or no longer meet market demand, resulting in an increase in inventory. In addition, the evaluation of obsolete inventories involves subjective judgment by management, so our accountant has listed the assessment of inventory impairment loss as one of the important matters in the audit of this year's financial statements.

How the matter was addressed in our audit:

In relation to the key audit matter, our audit procedures included comprehending verifying the appropriateness of the Company's inventory policy and comparing the actual condition of past obsolete inventory to assess the accuracy of past management estimates. This involves obtaining the inventory aging report, selecting samples to trace back to inventory transaction documents, and testing the accuracy of the inventory aging calculations. It also includes evaluating the appropriateness of the inventory obsolescence provision ratio determined by management, and recalculating the allowance for inventory obsolescence losses based on the obsolescence provision ratio applicable to each inventory aging interval.

Responsibilities of Management and Those Charded with Governance for the Parent Company Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by

Securities Issuers and for such internal control as management determines is necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance(including the audit committee) ard responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting

from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweight the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Jia-Jian Tang and Ya-Ling Chen.

KPMG

Taipei, Taiwan (Republic of China)

March 10, 2025

Notes to Readers

The accompanying parent company only financial statements are intended only to present the financial position, financial, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and parent company only financial statements, the Chinese version shall prevail.

East-Tender Optoelectronics Corp.
Balance Sheets
December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

		2024.12.31		2023.12.31	
	Assets	Amount	%	Amount	%
	Current assets:				
1100	Cash and cash equivalents (note 6(1))	$412,899	40	158,315	18
1150	Notes receivable, net (note 6(3))	21	-	256	-
1170	Accounts receivable, net (note 6(3))	23,022	2	17,687	2
1200	Income tax assets	648	-	281	-
130X	Inventories (note 6(4))	42,948	4	72,046	8
1461	Non-current Assets Held for Sale (note 6(5))	15,000	2	-	
1476	Other current financial assets	237	-	259	-
1479	Other current assets	769	-	3,312	-
	Total current assets	495,544	48	252,156	28
	Non-current assets :				
1517	Non-current financial assets at fair value through other comprehensive income (note 6(2))	11,339	1	11,738	1
1550	Investments accounted for using the equity method(note6(6))	9,443	1	-	
1600	Property, plant and equipment (notes 6(7)、8)	522,322	50	607,050	69
1755	Right-of-use assets (note 6(8))	620	-	1,047	-
1840	Deferred tax assets (note 6(13))	-	-	19,023	2
1900	Other non-current assets(notes 6(9) &(12))	658	-	465	-
	Total non-current assets	544,382	52	639,323	72

		2024.12.31		2023.12.31	
	Liabilities and Equity	Amount	%	Amount	%
	Current liabilities :				
2100	Short-term borrowings (notes 6(10))	$80,000	8	40,000	5
2170	Accounts payable	2,709	-	8,279	1
2209	Other payables	16,075	2	13,702	2
2280	Lease liabilities-current (note 6(11))	290	-	432	-
2322	Long-term loans due within one year(note 6(7)、(10)&8)	12,318	1	12,318	1
2399	Other current liabilities	985	-	3,101	-
	Total current liabilities	112,377	11	77,832	9
	Non-Current liabilities :				
2540	Long term loan (note 6(7)、(10)&8)	95,652	9	107,970	12
2570	Deferred tax liabilities (note 6(13))	966	-	318	-
2580	Lease liabilities-non-current (note 6(11))	348	-	638	-
2640	Net defined benefit liabilities - non-curren(note 6(12))	-	-	928	-
	Total non-current liabilities	96,966	9	109,854	12
	Total liabilities	209,343	20	187,686	21
	Equity attributable to owners of parent (notes 6(2)、(12)' (13)' (14)&(15)):				
3100	Common shares	347,008	33	267,008	30
3200	Capital surplus	485,175	47	300,739	34
3300	**Retained earnings :**				
3310	Legal reserve	64,379	6	64,379	7
3320	Special reserve	-	-	1,907	-
3350	Unappropriated retained earnings(accumulated deficit)	(70,408)	(7)	68,925	8
		(6,029)	(1)	135,211	15
3400	**Other equity interest :**				
3420	Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	4,429	1	835	-

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

East-Tender Optoelectronics Corp.

Statements of Comprehensive Income

For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Share)

		2024		2023	
		Amount	%	Amount	%
4111	sales revenue(note 6(17))	$105,192	100	108,363	100
5111	sales cost (notes 6(4)、(7)、(8)、(12)、&12)	155,252	148	138,889	128
5900	Gross loss from operations	(50,060)	(48)	(30,526)	(28)
6000	Operating expenses (notes6(3)、(7)、(8)、(11)、(12)、(15)、7&12)：				
6100	Selling expenses	5,999	6	6,056	6
6200	Administrative expenses	25,832	25	26,304	24
6300	Research expenses	23,229	22	22,098	20
6450	Expected credit loss(reversal gain)	(773)	(1)	564	1
	Total operating expenses	54,287	52	55,022	51
6900	Net operating loss	(104,347)	(100)	(85,548)	(79)
7000	Non-operating income and expenses(notes 6(5)、(7)、(8)、(11)&(19))：				
7100	Interest income	4,107	4	2,725	3
7010	Other income	252	-	330	-
7020	Other gains and losses	(18,228)	(17)	3,522	3
7050	Finance costs	(3,845)	(4)	(2,909)	(3)
7060	Share of profit (loss) of subsidiaries accounted for using equity method	(2,105)	(2)	-	-
	Total non-operating income and expenses	(19,819)	(19)	3,668	3
7900	Loss before tax	(124,166)	(119)	(81,880)	(76)
7951	Less: Income tax expenses (note 6(13))	19,090	18	65	-
	Net loss	(143,256)	(137)	(81,945)	(76)
8300	Other comprehensive income (notes 6(12)、(13)&(14))				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans	1,283	1	2,023	2
8316	Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	4,975	5	3,223	3
8349	Income tax related to items that will not be reclassified subsequently	(648)	(1)	(886)	(1)
8300	Other comprehensive income(loss)	5,610	5	4,360	4
8500	Total comprehensive income	($137,646)	(132)	(77,585)	(72)
	Loss per share(notes 6(16))(expressed in New Taiwan Dollars)				
9750	Basic loss per share		($5.36)		(3.07)
9850	Diluted loss per share		($5.36)		(3.07)

East-Tender Optoelectronics Corp.
Statements of Changes in Equity
For the years ended December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

			Retained earnings			Total other equity	
	Common shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings(accumulated deficit)	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income	Total equity
Balance at January 1, 2023	$ 267,008	300,739	64,379	225	150,934	(1,907)	781,378
Appropriation and distribution of retained earnings:							
Special reserve appropriated	-	-	-	1,682	(1,682)	-	-
Net loss for the year	-	-	-	-	(81,945)	-	-81,945
Other comprehensive income	-	-	-	-	1,618	2,742	4,360
Total comprehensive income	0	0	0	0	(80,327)	2,742	(77,585)
Balance at December 31, 2023	267,008	300,739	64,379	1,907	68,925	835	703,793
Appropriation and distribution of retained earnings:							
Reversal of special reserve	-	-	-	-1,907	1,907	-	-
Net loss for the year	-	-	-	-	(143,256)	-	(143,256)
Other comprehensive income	-	-	-	-	1,283	4,327	5,610
Total comprehensive income	-	-	-	-	(141,973)	4,327	(137,646)
Proceeds from issuing shares	80,000	178,500	-	-	-	-	258,500
Employee stock option compensation costs	-	5,936	-	-	-	-	5,936
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	733	(733)	-
Balance at December 31, 2024	$ 347,008	485,175	64,379	0	(70,408)	4,429	830,583

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

East-Tender Optoelectronics Corp.
Statements of Cash Flows
For the years ended December 31, 2024 and 2023

(Expressed in Thousands of New Taiwan Dollars)

	2024	2023
Cash flows from operating activities:		
Loss before income tax	$124,166	(81,880)
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	46,085	44,741
Expected credit loss(reversal gain)	(773)	564
Interest expense	3,845	2,909
Interest income	(4,107)	(2,725)
Dividend income	(252)	(330)
Share-based payments	5,936	-
Share of loss of subsidiaries accounted for using equity method	2,105	-
Profit on disposal of property, plant and equipment	-	(4,909)
Property, plant and equipment transferred to expenses	-	63
Loss from lease modification	-	4
Loss on disposal of non-current assets classified as held for sale	27,812	-
Total adjustments to reconcile profit (loss)	80,651	40,317
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in notes receivable	235	(256)
Decrease (increase) in accounts receivable	(4,562)	543
Decrease in inventories	29,098	6,906
Decrease (increase) in other financial assets	(37)	55
Decrease in other current assets	2,543	622
Increase in Net defined benefit assets	(658)	-
Total changes in operating assets	26,619	7,870
Changes in operating liabilities:		
Decrease in accounts payable	(5,570)	(4,758)
Increase(decrease) in other payable	2,587	(5,129)
Increase in other current liabilities	(2,116)	275
Increase(decrease) in net defined benefit liability	355	(2,714)
Total changes in operating liabilities	(4,744)	(12,326)
Total changes in operating assets and liabilities	21,875	(4,456)
Total adjustments	102,526	35,861
Cash outflow generated from operations	(21,640)	(46,019)
Interest received	4,166	2,504
Interest paid	(3,803)	(2,915)
Income taxes paid	(434)	(305)
Net cash outflow from operating activities	(21,711)	(46,735)
Cash flows from (used in) investing activities:		
Proceeds from disposal of financial assets at fair value through other comprehensive income	5,374	-
Acquisition of property, plant and equipment	(3,533)	(12,299)
Proceeds from disposal of property, plant and equipment	-	4,909
Acquisition of investments accounted for using equity method	(11,548)	
Dividends received	252	330
Decrease in other non-current assets	0	1,041
Net cash flows from (used in) investing activities	(9,455)	(6,019)
Cash flow from (used in) financing activities:		
Increase in short-term loans	140,000	120,000
Decrease in short-term loans	(100,000)	(100,000)
Repayments of long-term debt	(12,318)	(12,318)
Payments of lease liabilities	(432)	(1,475)
Proceeds from issuing shares	258,500	-
Net cash flows from financing activities	285,750	6,207
Net increase (decrease) in cash and cash equivalents	254,584	(46,547)
Cash and cash equivalents at beginning of period	158,315	204,862
Cash and cash equivalents at end of period	$412,899	$158,315

【Attachment 5】

安侯建業聯合會計師事務所
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Independent Auditors' Report

To the Board of Directors of East-Tender Optoelectronics Corp.

Opinion

We have audited the consolidated financial statements of East-Tender Optoelectronics Corp .and its subsidiaries("the Group"), which comprise the consolidated balance sheets as of December31, 2024 and 2023, the consolidated statements of comprehensive income , changes in equity and cash flows for the years then ended , and notes to the consolidated financial statements , including a summary of material accounting policies.

In our opinion , the accompanying consolidated financial statements present fairly , in all material respects , the consolidated financial position of the Group as of December31, 2024 and 2023, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards("IFRSs"), International Accounting Standards("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee("IFRIC")and the former Standing Interpretations Committee("SIC")endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Account of Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our judgment, the key audit matters that should be disclosed in this report are as follows:

1. Impairment of long-term non-financial assets

   For the accounting policy on impairment of long-term non-financial assets, please refer to Note 4 (12) Impairment of non-financial assets in the individual financial statements; for the uncertainty of assumptions and estimates, please refer to Note 5; for the description of the assessment of impairment of long-term non-financial physical assets, please refer to Note 6 (7) Property, plant and equipment.

   Description of key audit matter:

   The Group regularly assesses whether its long-term non-financial assets have indicators of impairment. When the group long-term financial assets show signs of impairment, they are subsequently measured using the fair value model. As the assessment of fair value involves significant estimates and judgments by management, the fluctuation of fair value included in profit or loss also has a significant impact. Therefore, the accountant has listed the impairment of long-term non-financial assets as one of the important matters in the audit of the financial statements for this year.

   How the matter was addressed in our audit:

   The main audit procedures of our accountant for the above key audit matters are: evaluating the professional ability and independence of the independent evaluators used by the management; evaluating the judgment used by the independent evaluators used by the management in the evaluation, including whether the evaluation methods and major assumptions used are reasonable; verifying the correctness of the data used by the independent evaluators used by the management in the evaluation.

2. Valuation of slow-moving inventories

   Please refer to Note 4(8) of the Consolidated financial statements for the accounting policy on inventory impairment loss allowance; please refer to Note 5 for the uncertainty of assumptions and estimates; please refer to Note 6(4) Inventories for the disclosure related to the subsequent measurement of inventories.

   Description of key audit matter:

   The Group inventory is mainly thin-film filter components for the optical communication industry. Due to rapid technological changes and continuous technological updates in production, existing products may become obsolete or no longer meet market demand, resulting in an increase in inventory. The evaluation of obsolete inventory involves subjective judgment by management. Therefore, our accountant has listed the assessment of inventory impairment loss as one of the important matters in the audit of this year's financial statements.

   How the matter was addressed in our audit:

   In relation to the key audit matter, our audit procedures included comprehending verifying the appropriateness of the Company's inventory policy and comparing the actual condition of past obsolete inventory to assess the accuracy of past management estimates. This involves obtaining the inventory aging report, selecting samples to trace back to inventory transaction documents, and testing the accuracy of the inventory aging calculations. It also includes evaluating the appropriateness of the inventory obsolescence provision ratio determined by management, and recalculating the allowance for inventory obsolescence losses based on the obsolescence provision ratio applicable to each inventory aging interval.

Other Matter

East-Tender Optoelectronics Corp. has prepared its parent-company-only financial statements as of and for the years ended December31,2024 and 2023, on which we have issued an unqualified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRIC, and Sic endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements the are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group' s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance(including the audit committee) are responsible for overseeing the Group' s financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit.We also:

1. Identify and assess the risk of material misstatement of the consolidated financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group’s internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors’ report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors’ report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial

statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such connunication.

The engagement partners on the audit resulting in this independent auditors' report are Jia-Jian Tang and Ya-Ling Chen.

KPMG

Taipei, Taiwan (Republic of China)

March 10,2025

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China, If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and consolidated financial statements, the Chinese version shall prevail.

East-Tender Optoelectronics Corp.
Consolidated Balance Sheets
December 31, 2024 and 2023

Expressed in Thousands of New Taiwan Dollars

		2024.12.31		2023.12.31	
	Assets	Amount	%	Amount	%
	Current assets:				
1100	Cash and cash equivalents (note 6(1))	$424,364	40	158,315	18
1150	Notes receivable, net (note 6(3)、(17))	21	-	256	-
1170	Accounts receivable, net (note 6(3)、(17))	23,101	2	17,687	2
1200	Income tax assets	648	-	281	-
130X	Inventories (note 6(4))	56,601	5	72,046	8
1461	Non-current Assets Held for Sale (note 6(5))	15,000	2	-	
1476	Other current financial assets	237	-	259	-
1479	Other current assets	1,399	-	3,312	-
	Total current assets	521,371	49	252,156	28
	Non-current assets :				
1517	Non-current financial assets at fair value through other comprehensive income (note 6(2))	11,339	1	11,738	1
1600	Property, plant and equipment (notes 6(7)、8)	522,322	50	607,050	69
1755	Right-of-use assets (note 6(8))	1,066	-	1,047	-
1840	Deferred tax assets (note 6(13))	-	-	19,023	2
1900	Other non-current assets(notes 6(9) &(12))	704	-	465	-
	Total non-current assets	535,431	51	639,323	72

		2024.12.31		2023.12.31	
	Liabilities and Equity	Amount	%	Amount	%
	Current liabilities :				
2100	Short-term borrowings (notes 6(10))	$80,000	8	40,000	5
2170	Accounts payable	2,709	-	8,279	1
2209	Other payables	17,435	2	13,702	2
2220	Other receivables-related parties(note 7)	2,000	-		-
2280	Lease liabilities-current (note 6(11))	544	-	432	-
2130	Contract liabilities-current (note 6(17))	2,477	-	2,564	-
2322	Long-term loans due within one year(note 6(7)、(10)&8)	12,631	1	12,318	1
2399	Other current liabilities	749	-	537	-
	Total current liabilities	118,545	11	77,832	9
	Non-Current liabilities :				
2540	Long term loan (note 6(7)、(10)&8)	100,339	10	107,970	12
2570	Deferred tax liabilities (note 6(13))	966	-	318	-
2580	Lease liabilities-non-current (note 6(11))	543	-	638	-
2640	Net defined benefit liabilities - non-curren(note 6(12))	-	-	928	-
	Total non-current liabilities	101,848	10	109,854	12
	Total liabilities	220,393	21	187,686	21
	Equity attributable to owners of parent (notes 6(2)、(12)' (13)' (14)&(15)):				
3100	Common shares	347,008	33	267,008	30
3200	Capital surplus	485,175	46	300,739	34
3300	**Retained earnings :**				
3310	Legal reserve	64,379	6	64,379	7
3320	Special reserve	-	-	1,907	-
3350	Unappropriated retained earnings(accumulated deficit)	(70,408)	(7)	68,925	8
		(6,029)	(1)	135,211	15
3400	**Other equity interest :**				
3420	Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	4,429	-	835	-
	Total equity attributable to owners of parent	830,583	78	703,793	79

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

East-Tender Optoelectronics Corp.

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2024 and 2023

Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Share

		2024		2023	
		Amount	%	Amount	%
4111	sales revenue(note 6(17))	$135,800	100	108,363	100
5111	sales cost (notes 6(4)、(7)、(8)、(12)、&12)	184,872	136	138,889	128
5900	Gross loss from operations	(49,072)	(36)	(30,526)	(28)
6000	Operating expenses (notes6(3)、(7)、(8)、(11)、(12)、(15)、7&12)：				
6100	Selling expenses	8,229	6	6,056	6
6200	Administrative expenses	27,732	20	26,304	24
6300	Research expenses	23,229	17	22,098	20
6450	Expected credit loss(reversal gain)	(589)	-	564	1
	Total operating expenses	58,601	43	55,022	51
6900	Net operating loss	(107,673)	(79)	(85,548)	(79)
7000	Non-operating income and expenses(notes 6(5)、(7)、(8)、(11)&(19))：				
7100	Interest income	4,123	3	2,725	3
7010	Other income	252	-	330	-
7020	Other gains and losses	(18,558)	(14)	3,522	3
7050	Finance costs	(3,894)	(3)	(2,909)	(3)
	Total non-operating income and expenses	(18,077)	(14)	3,668	3
7900	Loss before tax	(125,750)	(93)	(81,880)	(76)
7951	Less: Income tax expenses (note 6(13))	18,919	14	65	-
	Net loss	(144,669)	(107)	(81,945)	(76)
8300	Other comprehensive income (notes 6(12)、(13)&(14))				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Remeasurements of defined benefit plans	1,283	1	2,023	2
8316	Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	4,975	4	3,223	3
8349	Income tax related to items that will not be reclassified subsequently	(648)	-	(886)	(1)
8300	Other comprehensive income(loss)	5,610	5	4,360	4
8500	Total comprehensive income	($139,059)	(102)	(77,585)	(72)
	Net profit belongs to:				
8610	Shareholders of the parent	($143,256)	(106)	(81,945)	(76)
8620	Non-controlling interests	($1,413)	(1)	-	-
		($144,669)	(107)	(81,945)	(76)
	Comprehensive income attributable to				
8710	Shareholders of the parent	($137,646)	(101)	(77,585)	(72)
8720	Non-controlling interests	($1,413)	(1)	-	-
		($139,059)	(102)	(77,585)	(72)
	Loss per share(notes 6(16))(expressed in New Taiwan Dollars)				
9750	Basic loss per share		($5.36)		(3.07)
9850	Diluted loss per share		($5.36)		(3.07)

East-Tender Optoelectronics Corp.
Consolidated Statements of Changes in Equity
For the years ended December 31, 2024 and 2023

Expressed i

	Equity attributable to parent company						
			Retained earnings			Total other equity	
	Common shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings(accumulated deficit)	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income	Total equity attributable to owners of parent
Balance at January 1, 2023	$ 267,008	300,739	64,379	225	150,934	(1,907)	781,378
Appropriation and distribution of retained earnings:							
Special reserve appropriated	-	-	-	1,682	(1,682)	-	-
Net loss for the year	-	-	-	-	(81,945)	-	- 81,945
Other comprehensive income	-	-	-	-	1,618	2,742	4,360
Total comprehensive income	0	0	0	0	(80,327)	2,742	(77,585)
Balance at December 31, 2023	267,008	300,739	64,379	1,907	68,925	835	703,793
Appropriation and distribution of retained earnings:							
Reversal of special reserve	-	-	-	-1,907	1,907	-	-
Net loss for the year	-	-	-	-	(143,256)	-	(143,256)
Other comprehensive income	-	-	-	-	1,283	4,327	5,610
Total comprehensive income	-	-	-	-	(141,973)	4,327	(137,646)
Proceeds from issuing shares	80,000	178,500	-	-	-	-	258,500
Employee stock option compensation costs	-	5,936	-	-	-	-	5,936
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	733	(733)	-
Increase in Non-controlling interests	-	-	-	-	-	-	-
Balance at December 31, 2024	$ 347,008	485,175	64,379	0	(70,408)	4,429	830,583

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

East-Tender Optoelectronics Corp.

Consolidated Statements of Cash Flows

For the years ended December 31, 2024 and 2023

Expressed in Thousands of New Taiwan Dollars

	2024	2023
Cash flows from operating activities:		
Loss before income tax	($125,750)	(81,880)
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	46,196	44,741
Expected credit loss(reversal gain)	(589)	564
Interest expense	3,894	2,909
Interest income	(4,123)	(2,725)
Dividend income	(252)	(330)
Share-based payments	5,936	-
Profit on disposal of property, plant and equipment	-	(4,909)
Property, plant and equipment transferred to expenses	-	63
Loss on disposal of non-current assets classified as held for sale	27,812	-
Loss from lease modification	-	4
Total adjustments to reconcile profit (loss)	78,874	40,317
Changes in operating assets and liabilities:		
Changes in operating assets:		
Decrease (increase) in notes receivable	235	(256)
Decrease (increase) in accounts receivable	(3,418)	543
Decrease in inventories	26,551	6,906
Decrease (increase) in other financial assets	(37)	55
Decrease in other current assets	2,414	622
Increase in Net defined benefit assets	(658)	-
Total changes in operating assets	25,087	7,870
Changes in operating liabilities:		
Increase (decrease) in contract liabilities	(4,177)	162
Decrease in accounts payable	(6,400)	(4,758)
Increase(decrease) in other payable	3,229	(5,129)
Decrease in other payable to related parties	(1,000)	-
Increase in other current liabilities	159	113
Increase(decrease) in net defined benefit liability	355	(2,714)
Total changes in operating liabilities	(7,834)	(12,326)
Total changes in operating assets and liabilities	17,253	(4,456)
Total adjustments	96,127	35,861
Cash outflow generated from operations	(29,623)	(46,019)
Interest received	4,182	2,504
Interest paid	(3,848)	(2,915)
Income taxes paid	(434)	(305)
Net cash outflow from operating activities	(29,723)	(46,735)
Cash flows from (used in) investing activities:		
Net cash flow from acquisition of subsidiaries	(232)	-
Proceeds from disposal of financial assets at fair value through other comprehensive income	5,374	-
Acquisition of property, plant and equipment	(3,533)	(12,299)
Proceeds from disposal of property, plant and equipment	-	4,909
Decrease in other non-current assets	30	1,041
Dividends received	252	330
Net cash flows from (used in) investing activities	1,891	(6,019)
Cash flow from (used in) financing activities:		
Increase in short-term loans	140,000	120,000
Decrease in short-term loans	(100,000)	(100,000)
Proceeds from long-term debt	5,000	-
Repayments of long-term debt	(12,318)	(12,318)
Payments of lease liabilities	(541)	(1,475)
Proceeds from issuing shares	258,500	-
Change in non-controlling interests	3,240	-
Net cash flows from financing activities	293,881	6,207
Net increase (decrease) in cash and cash equivalents	266,049	(46,547)
Cash and cash equivalents at beginning of period	158,315	204,862
Cash and cash equivalents at end of period	$424,364	$158,315

【Attachment 6】

East-Tender Optoelectronics Corp.

Loss compensation table

2024

Unit: New Taiwan Dollar

Undistributed surplus earnings, beginning of period		**70,831,180**
Add (subtract):		
Gains on disposal of financial assets measured at fair value through other comprehensive income	733,725	
Determine the remeasurement of the benefit plan	1,283,188	
Current year net profit after tax	(143,255,804)	
Deficit yet to be compensated at the end of the period		**(70,407,711)**
Item used to compensate for deficit:		**70,831,180**
Legal Reserve	64,379,115	
Capital surplus, additional paid-in capital.	6,028,596	
Deficit yet to be compensated at the end of the period		**0**

Chairman: Frank Chen   General Manager: Li-Qun Su   Accounting Officer: YU-YUN HUANG

【Attachment 7】

East-Tender Optoelectronics Corp.

「Funds loan and endorsement guarantee procedures」
Before and After the Amendments

Jun 3, 2025

Articles	After	Before	Explanation
9	Endorsement guarantee amount: The total amount of endorsement guarantees by the Company, its subsidiaries and any single enterprise shall not exceed fifty percent of the net worth of the Company's most recent financial statements audited or reviewed by a certified public accountant. Such endorsement guarantees shall be used in a circular manner after approval by the Board of Directors and the endorsement guarantee status shall be reported to the shareholders' meeting for record.	Endorsement guarantee amount: The total amount of endorsement guarantees by the Company, its subsidiaries and any single enterprise shall not exceed fifty percent of the net worth of the Company's most recent financial statements audited or reviewed by a certified public accountant. Such endorsement guarantees shall be used in a circular manner after approval by the Board of Directors and the endorsement guarantee status shall be reported to the shareholders' meeting for record. ~~Subsidiaries of the Company in which the Company directly or indirectly holds more than 50% of the voting shares are prohibited from engaging in endorsement and guarantee operations.~~	Modifications are required to meet the subsidiary's investment needs.

【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 7 to 11 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, of which no less than 15% shall be allocated to grass-roots employees, 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, and the eighteenth revision on March 21, 2025.

【Appendix 3】

East-Tender Optoelectronics Corp.
Schedule of director shareholding

Base date: April 5, 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	Shengfeng Capital Co., Ltd. Representative: SUN,CHENG-CHIANG	2025/3/21	Common stock	2,500,000	7.20%	Common stock	2,500,000	7.20%	
Director	Sesoda Corporation Representative: Frank Chen			4,661,297	13.43%		4,661,297	13.43%	
	Shengzi No.1 Investment Co., Ltd. Representative: SHEN,HUI-CHENG			1,350,000	3.89%		1,350,000	3.89%	
	Shengzi No.1 Investment Co., Ltd. Representative: YANG,TSUNG-HAN			1,350,000	3.89%		1,350,000	3.89%	
Independent Director	CHIU,PAO-KUEI			0	0.00%		0	0.00%	
	CHEN,I-TUN			0	0.00%		0	0.00%	
	CHEN,JO-CHUNG			0	0.00%		0	0.00%	
Total				8,511,297			8,511,297		

Note: 1. The total number of shares issued by the company as of April 5, 2025:34,700,825

2. The legal number of shares that all directors of the company should hold：3,600,000, Held as of April 5, 2025:8,511,297.

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.