

Stock code : 6588

# East-Tender Optoelectronics Corp.

## 2026 General meeting of the shareholders' Meeting Agenda

Date: May 20, 2026

Meeting method: On-site shareholders meeting

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

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## East-Tender Optoelectronics Corp. Meeting agenda

Date: 9:00 AM on May 20 (Wed), 2026

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) 2025 annual operating report
  - (2) Report on the distribution of directors' and employees' remuneration for 2025
  - (3) The Audit Committee shall review the 2025 annual financial statements
  - (4) Report on the implementation of the 2024 cash capital increase and sound operating plan
  - (5) 2025 Private Placement Common Stock Implementation Report
  - (6) Report on the Status of the Company' s Endorsements and Guarantees Provided for Others
4. Matters for Acknowledgment
  - (1) The 2025 business report and financial statements
  - (2) 2025 Deficit Compensation Statement
5. Matters to be Discussed
  - (1) Proposed amendments to the Company' s Articles of Association
  - (2) Amendments to the Company' s "Funding Lending and Endorsement Guarantee Operating Procedures"
  - (3) Amend the Company' s "Acquisition or Disposal of Assets Procedures"
  - (4) Amendments to the Company' s "Rules of Procedure for Shareholders' Meetings"
  - (5) The company intends to handle a private placement cash capital increase and issuance of common stock
  - (6) The case of lifting the non-compete restrictions on directors
6. Questions and Motions
7. Meeting Adjourned

## **【Matters to be reported】**

1. 2025 annual operating report.

Explanatory Notes: The Company's 2025 annual operating report, please refer to Attachment 1 (pages 12 to 16).

2. Report on the distribution of directors' and employees' remuneration for 2025.

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 2025 is NT\$61,250,608, no employee and director remuneration will be allocated.

3. The Audit Committee shall review the 2025 annual financial statements.

Explanatory Notes: The Company's 2025 financial statements have been audited and certified by KPMG, and audited by the Audit Committee. Please refer to Attachment 2 (pages 17).

4. Report on the implementation of the 2024 cash capital increase and sound operating plan.

Explanatory Notes: Report on the Company's 2024 Cash Capital Increase and Sound Operation Plan, please refer to Attachment 3 (pages 18-20).

5. 2025 Private Placement Common Stock Implementation Report.

Explanatory Notes:

- (1) The Company resolved at the extraordinary shareholders' meeting held on March 21, 2025 to conduct a private placement of common shares through cash capital increase, with a total number of shares not exceeding 15,000,000, to be implemented in up to three tranches within one year from the date of the shareholders' resolution.
- (2) As the implementation period was approaching its expiration and no issuance had been completed under the private placement plan, the Board of Directors resolved on March 9, 2026 not to proceed with the private placement for the remaining period.

6. Report on the Status of the Company's Endorsements and Guarantees Provided for Others.

Explanatory Notes: On March 9, 2026, the Board of Directors of the Company approved the provision of an endorsement and guarantee for bank borrowings of its 75.84%-owned

subsidiary, MLiS IoT Technology Co., Ltd., with a limit of NT\$45,000,000. As of the printing date of this handbook, no endorsement or guarantee has been executed.

### **【Matters for Acknowledgment】**

Proposal 1: Proposed by the Board

Proposal: Submit the Company's 2025 business report and financial statements for acceptance.

Explanatory Notes:

1. The company's 2025 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 7th meeting of the 10th board of directors on March 9, 2026. The financial report (including consolidated financial statements) was approved by KPMG in Taiwan. Two accountants from the firm, CHANG, SHU-YING and PAN, CHUN-MING, verified that the visa was complete.
2. The business report, Please refer to Attachment 1 (pages 12 to 16).  
The financial statement, Please refer to Attachment 4 (pages 21 to 31) · Attachment 5 (pages 32 to 42).

Resolution:

Proposal 2: Proposed by the Board

Proposal: 2025 Deficit Compensation Statement.

Explanatory Notes:

1. The Company recorded a net loss after tax of NT\$61,310,992 for 2025. In accordance with Article 228 of the Company Act, a deficit compensation statement for 2025 has been prepared. Please refer to Attachment 6 (page 43). In addition, pursuant to Article 239 of the Company Act, it is proposed to offset the loss with capital surplus—share premium in the amount of NT\$65,128,685. After such offset, the ending accumulated deficit will be reduced to zero.
2. Due to the after-tax loss in 2025, no dividend is planned to be distributed this year.

Resolution:

### **【Matters to be Discussed】**

Proposal 1: Proposed by the Board

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

Explanatory Notes:

1. Pursuant to the resolution of the 6th meeting of the 10th Board of Directors on January 26, 2026, the Company's Articles of Association were amended to amend the Article Comparison Table, Please refer to Attachment 7 (pages 44 to 46).

Resolution:

Proposal 2: 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 5th meeting of the 10th board of directors of the company on Nov 11, 2025, the company's " Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees " were revised, Please refer to Attachment 8(pages 47 to 54).

Resolution:

Proposal 3: Proposed by the Board

Proposal: It is proposed to revise the " Acquisition or Disposal of Assets Procedures " The revision is hereby submitted for resolution.

Explanatory Notes: In accordance with the resolution of the 5th meeting of the 10th board of directors of the company on Nov 11, 2025, the company's " Acquisition or Disposal of Assets Procedures " were revised, Please refer to Attachment 9(pages 55 to 74).

Resolution:

Proposal 4: Proposed by the Board

Proposal: It is proposed to revise the " Rules of Procedure for Shareholders' Meetings " The revision is hereby submitted for resolution.

Explanatory Notes: In accordance with the resolution of the 8th meeting of the 10th board of directors of the company on Apr 8, 2026, the company's "Rules of Procedure for Shareholders' Meetings " were revised, Please refer to Attachment 10(pages 75 to 79).

Resolution:

Proposal 5: Proposed by the Board

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

Explanatory Notes:

1. In order to supplement working capital, improve financial structure or meet the needs of long-term development, etc., one or more capital utilization plans are proposed to improve the company's financial structure and strengthen its competitiveness. According to Article 43-6 of the Securities and Exchange Act and relevant regulations such as the "Things to Note for Publicly Issued Companies in Private Placement of Securities", the issuance of common stock through private placement of cash capital increase shall not exceed the number of shares issued in the private placement. Within the quota of 15,000,000

shares, the shareholders' meeting is requested to authorize the board of directors to select an appropriate time and handle it in accordance with relevant laws and regulations within three installments within one year from the date of the shareholders' meeting resolution, depending on the market environment and the actual needs of the company's operations.

2. In accordance with Article 43-6 of the Securities and Exchange Act and the provisions of "Things to Note When a Public Company Conducts Private Placement of Securities", the following matters are explained regarding this private placement:

- (1) Basis and rationality of price setting:

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

- A. Calculate the simple arithmetic average of the closing prices of common stocks one, three or five business days before the pricing date, deduct the ex-rights and dividends of the free rights issue, and add back the stock price after the capital reduction and ex-rights.

- B. The simple arithmetic average of the closing prices of the common stock for the thirty business days before the pricing date, minus the ex-rights and dividends of the free rights issue, and adding back the ex-rights price after the capital reduction.

- ② The price per share of this private placement shall not be lower than eighty percent (80%) of the reference price and shall not be lower than the par value of NT\$10. The manner in which it is determined is in compliance with the relevant provisions of the current laws and regulations of the competent authority and should be reasonable. The actual pricing date and the actual private placement price shall be within the range of not less than the percentage determined by the shareholders' meeting. The shareholders' meeting shall be requested to authorize the board of directors to make a decision based on the market conditions at that time and after considering the circumstances of future negotiations with specific persons.

- ③ The price of the above-mentioned private placement common stock was determined based on the Company's business conditions, future prospects, the fact that private placement securities are generally restricted from free transfer for three years, and the Company's recent stock price, and in accordance with the "Regulations on the Procedure for Public Offering Companies to Conduct Private Placement of Common Stocks". The price is determined in accordance with the provisions of "Securities Matters Needing Attention" and relevant laws and regulations, so the price should be determined based on its basis and be

reasonable.

(2) Method for selecting a specific person:

The objects of this private placement of common shares are in compliance with Article 43-6 of the Securities and Exchange Act and the Financial Supervisory Commission's Interpretation Order No. 1120383220 issued on September 12, 2023 and the The Financial Supervisory Commission's revised "Notices on Public Offering Companies Handling Private Placement of Securities" (Jinguanzhengfazi No. 11203860674) and other related circulars are limited to specific persons, including insiders, related persons, or strategic investors. The qualifications of the person shall be submitted to the board of directors for review by the shareholders' meeting. The applicants for this private placement of common shares have not yet been determined. If the applicants are insiders or related persons, the list of possible applicants and their relationship with the Company are as follows:

① Method and purpose of selecting applicants:

A. Insiders or related persons are applicants:

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

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

Applicant's Name	Relationship with the Company
Shengfeng Capital Co., Ltd.	Corporate Directors of the Company.
Shengfeng No.1 Investment Co., Ltd.	Corporate Directors of the Company.
Shifeng No.1 Capital Co., Ltd.	The responsible person of the company serves as a director of our company.
Shifeng No.2 Capital Co., Ltd.	The responsible person of the company serves as a director of our company.
Shifeng No.3 Capital Co., Ltd.	The responsible person of the

	company serves as a director of our company.
Shifeng No.5 Capital Co., Ltd.	The responsible person of the company serves as a director of our company.
Zhengfeng No. 1 Investment Co., Ltd.	The responsible person of the company serves as the Chairperson of our company.
Zhengfeng No. 2 Investment Co., Ltd.	The responsible person of the company serves as the Chairperson of our company.
Taifeng No. 1 Investment Co., Ltd.	The responsible person of the company serves as the Chairperson of our company.
Frontier Capital Co., Ltd.	The responsible person of the company serves as the Chairperson of our company.
SUN, JHENG-CIANG	Chairman of the Company.

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

Applicants	Names of its top ten shareholders and shareholding ratio (%)		Relationship with the company
Shengfeng Capital Co., Ltd.	Liangshuo Investment Co., Ltd.	13.32%	None
	Wanrun Technology Co., Ltd.	9.99%	None
	Baowei Optical Co., Ltd.	9.99%	None
	Yingmao Optical Co., Ltd.	9.99%	None
	Chengda International Investment Co., Ltd.	9.99%	None
	HUANG, JING-SHAN	7.49%	None
	Yongde International Development Co., Ltd.	6.66%	None
	Xinxingcheng Investment Co., Ltd.	6.66%	None
	LI, JIN-LIANG	6.66%	None
	Yuguan Management Consultants Co., Ltd.	3.46%	None
Shengfeng No.1 Investment Co., Ltd.	Shengfeng Capital Co., Ltd.	100.00%	Corporate Directors of the Company.

Applicants	Names of its top ten shareholders and shareholding ratio (%)		Relationship with the company
Shifeng No. 1 Capital Co., Ltd.	Fuyufa Investment Co., Ltd.	16.63%	None
	LIN, YI	16.63%	None
	SIAO, SHU-JHUANG	16.63%	None
	Zhiyun Investment Co., Ltd.	8.32%	None
	CROSS CHINESE INVESTMENTS LIMITED	8.32%	None
	HO XIANG YUE LIMITED	8.32%	None
	LIOU, MEI-YING	8.32%	None
	CHEN, MEI-JHEN	8.32%	None
	CHEN, SHANG-REN	8.32%	None
	Yichen Capital Co., Ltd.	0.19%	None
Shifeng No. 2 Capital Co., Ltd.	CHEN, MEI-JHEN	15.36%	None
	SIAO, SHU-JHUANG	15.36%	None
	CHEN, SHANG-REN	15.36%	None
	Fuyufa Investment Co., Ltd.	7.68%	None
	Baitong International Co., Ltd.	7.68%	None
	CROSS CHINESE INVESTMENTS LIMITED	7.68%	None
	YUE NING LIMITED	7.68%	None
	HUANG, CI-ZONG	7.68%	None
	LIN, YI	7.68%	None
	LIN, YUAN-HSIN	7.68%	None
Shifeng No. 3 Capital Co., Ltd.	Yichen Capital Co., Ltd.	100.00%	None
Shifeng No. 5 Capital Co., Ltd.	CHEN, MEI-JHEN	99.00%	None
	Yichen Capital Co., Ltd.	1.00%	None
Zhengfeng No. 1 Investment Co., Ltd.	Zhengfeng Capital Limited Partnership.	100.00%	None
Zhengfeng No. 2 Investment Co., Ltd.	Zhengfeng Capital Limited Partnership.	100.00%	None

Applicants	Names of its top ten shareholders and shareholding ratio (%)		Relationship with the company
Taifeng No. 1 Investment Co., Ltd.	Taifeng Capital Co., Ltd.	100.00%	None
Frontier Capital Co., Ltd.	Yuguan Management Consultant Co., Ltd.	100.00%	None

B. Strategic investors are applicants:

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

(B)Necessity: In response to the Company's long-term operational planning, in order to improve operational performance and strengthen financial structure, and to consider strengthening the stability of the management level, this private placement will introduce strategic investors' funds which will help the Company's operations and business development, and It can improve the company's overall operational health and strengthen the centripetal force towards the company, so it is necessary to introduce strategic investors in this private placement.

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

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

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

①Reasons for not adopting public offering: Considering the capital market conditions, the timeliness, feasibility and issuance costs of fundraising, and the actual need to introduce strategic investors; considering that the private placement method is relatively quick and simple in timeliness and that private placement securities are generally subject to The provision that the company cannot freely transfer the shares within three years

will ensure the long-term cooperation relationship between the company and its strategic investors. In addition, by authorizing the board of directors to choose the appropriate time to conduct private placements according to the actual needs of the company's operations, it will also effectively increase the company's fundraising flexibility. In order to increase the company's capital and flexibility and ensure stable operation, the company plans to issue common shares through private placement instead of public offering. The implementation of this plan is expected to have the effect of improving the financial structure and enhancing operational efficiency, and will also have a positive impact on shareholders' equity.

- ②The amount of private placement: within the amount of no more than 15,000,000 shares, will be processed in three installments within one year from the date of the shareholders' meeting resolution.
  - ③Purpose of funds from private placements: The purpose of funds from each private placement is to supplement working capital, repay bank loans and meet the capital needs of the company's future operations and development.
  - ④Expected benefits: The expected benefits of each phase of private placement will help expand the scale of operations in the future, improve the company's financial structure and enhance the company's competitiveness.
3. This private placement of common stock cash capital increase will be delivered in a non-physical manner. The rights and obligations of the private placement common shares are the same as those of the Company's original common shares, except that, pursuant to Article 43-8 of the Securities and Exchange Act, the private placement securities shall be Can be freely transferred. After three years from the date of delivery of the Company's private placement common shares, the Board of Directors is authorized to obtain a letter of consent from the OTC Markets in accordance with relevant regulations based on the then-current situation and then apply to the Financial Supervisory Commission for supplementary public offering and listing. cabinet.
  4. In order to carry out this private placement of common stock cash capital increase, it is proposed to request the shareholders' meeting to authorize the chairman or his designated person to sign and negotiate all relevant contracts and documents related to this private placement plan (including negotiating with strategic investors) on behalf of the company. And handle all matters required by the Company regarding this private placement plan.
  5. After the shareholders' meeting passed the resolution of this private placement common stock cash capital increase, the main contents of this private placement common stock cash capital increase and other unfinished matters, in addition to the private placement pricing

percentage, include the actual issue price, the actual pricing date, the number of shares issued in each round, and the number of shares issued in each round. The Board of Directors is requested to authorize the Board of Directors to formulate, adjust and fully handle the matters including the number of shares, the amount of funds raised, the conditions for issuance, the plan for the use of funds, the purpose of funds, the scheduled progress and other related matters in accordance with the actual needs of the Company, the market conditions and the relevant laws and regulations. If in the future there is a need for changes or amendments due to changes in laws or regulations, instructions from competent authorities, or changes based on operational assessments or market and other objective environmental factors, we intend to ask the shareholders' meeting to authorize the board of directors to handle it with full authority in accordance with relevant regulations.

6. Pursuant to the resolution of the 8th meeting of the 10th Board of Directors of the Company on Apr 8, 2026, the Company intends to proceed with the issuance of common stock through private placement of cash capital increase.

Resolution:

Proposal 6: Proposed by the Board

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

Explanatory Notes:

1. Pursuant to Article 209 of the Company Act, a director who engages, either for himself/herself or on behalf of another person, in any act that falls within the scope of the Company' s business shall explain to the shareholders' meeting the material details of such act and obtain its approval.
2. The current directors have taken on additional positions in other companies. Please refer to Attachment 11 (pages 80 to 82) for details.

Resolution:

**【Questions and Motions】**

**【Meeting Adjourned】**

## 【Attachment 1】

### 2025 Business Report

In the first half of 2025, heightened uncertainty arising from the U.S. tariff-related trade tensions, coupled with ongoing inventory adjustments by telecommunications operators worldwide, led to a more conservative stance across the supply chain. Major customers temporarily slowed down order placements, resulting in a delay in the anticipated industry recovery to the second half of the year. As inventory levels were gradually reduced to relatively low levels, customers began to resume order momentum in the second half of the year. In particular, demand related to access networks showed clear signs of recovery in both the Chinese and U.S. markets, driving an overall improvement in shipment performance.

In 2025, the Company's consolidated net operating revenue amounted to NT\$173,202 thousand, representing an increase of 27.54% compared to NT\$135,800 thousand in 2024. Net loss after tax attributable to the Company was NT\$61,311 thousand, a significant improvement from a net loss after tax of NT\$143,256 thousand in the previous year, representing a 57.20% reduction in loss. Loss per share after tax was NT\$1.77, compared to NT\$5.36 in the previous year, showing a marked improvement.

In 2025, the Company's operating performance showed an upward trend in both revenue and gross profit compared to 2024, mainly attributable to the following factors:

1. AI applications have gradually shifted from the training phase to the inference phase, driving a recovery in demand for telecommunications infrastructure.
2. Increased demand for infrastructure projects has supported a rebound in telecommunications-related applications.
3. Deeper collaboration with existing customers and the introduction of new applications.

Driven by the above factors, demand for optical communications and networking products rebounded, together with increased revenue contributions from consolidated subsidiaries, resulting in the stabilization of the Group's revenue in 2025.

In addition, in 2025, gross profit (loss) and gross margin improved as the aforementioned factors accelerated inventory clearance, resulting in a reversal of inventory valuation losses. Meanwhile, the previously low overall capacity utilization, which had led to a higher allocation of fixed costs, was alleviated. Consequently, both overall gross profit and gross margin showed an upward trend.

Looking ahead to 2026, as demand in the telecommunications market stabilizes and access network deployment continues to advance, shipments of the Company's existing optical communication products are expected

to remain stable. At the same time, the Company's newly developed product lines in recent years—including high-end data communication filters, biomedical filters, high-power laser optical components, optical module components, and semiconductor coating services—are expected to gradually scale up in 2026. This is anticipated to reduce the impact of cyclical fluctuations in the optical communications market on the overall operations.

With improved capacity utilization and continued optimization of the product mix, the benefits of fixed cost allocation are expected to further improve. In addition, the impact of previously recognized inventory write-downs and idle capacity losses is expected to diminish, allowing overall losses to continue to narrow and operating performance to move toward breakeven. The Company will continue to strengthen its R&D and manufacturing capabilities, increase the proportion of high value-added products, and establish a more stable and growth-oriented revenue structure.

The Company's operating results for 2025 and the summary of its operating plan for 2026 are hereby presented as follows:

1. Business results in 2024 :

(1) Business plan implementation results:

Amount unit: NT\$1,000

Item	2025 (merge)	2024 (individual)	Increase(decrease) Amount	Change ratio
Net operating income	173,202	135,800	37,402	27.54%
Gross Profit (Loss)	10,247	(49,072)	59,319	-120.88%
Net Loss After Tax Attributable to the Company	(61,311)	(143,256)	81,945	-57.20%

(2) Budget execution status:

The Company did not publicly disclose any financial forecasts for 2025. Its overall operations were carried out in accordance with internally established business objectives.

(3) Financial income and expenditure and profitability analysis:

1. Financial income and expenditure:

In 2025, the Company reported a net cash outflow from operating activities of NT\$58,228 thousand, a net cash outflow from investing activities of NT\$162,259 thousand, and a net cash inflow from financing activities of NT\$168,256 thousand. The ending balance of cash and cash equivalents was NT\$372,043 thousand.

## 2. Profitability analysis:

Item		2025	2024
Financial structure (%)	Debt to assets ratio	23.96	20.85
	Long-term funds account for real estate, Plant and equipment ratio	172.46	179.63
Profitability	Return on assets (%)	(5.65)	(14.53)
	Return on equity (%)	(7.78)	(18.79)
	EPS(NT\$)	(1.77)	(5.36)

### (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	9,383	6,633

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

The Company will continue to focus on high-growth application areas such as high-speed networking, AI data centers, and biomedical diagnostics. It will actively invest in the development of filters for 800G/1.6T optical modules, high-power laser optical components, and biomedical multi-bandpass filters, while expanding its presence in emerging technologies such as satellite communications and CPO/LPO. However, technological advancements in these fields are rapid and product life cycles are short. If the Company's R&D progress fails to keep pace with evolving market specifications, or if customer qualification timelines are delayed, the ramp-up of new products may be adversely affected. In addition, while the ongoing restructuring of global supply chains and the trend toward "non-China supply chains" present potential order transfer opportunities, they may also intensify price competition and increase delivery pressure. The Company will therefore continue to enhance its technological capabilities and product quality to maintain its competitive advantage.

With respect to the overall operating environment, the global economy in 2026 continues to face uncertainties arising from geopolitical risks, changes in trade policies, adjustments in tariff measures, and exchange rate fluctuations, which may affect customers' capital expenditure plans and order placement pace. In addition, the semiconductor and optical communications industries are inherently cyclical. Should end-market demand fall short of expectations or inventory adjustments reoccur, short-term revenue and capacity utilization may be impacted. To mitigate the impact of external uncertainties, the Company will adopt strategies such as diversifying its product portfolio, spreading market exposure across regions, strengthening cash flow management, and flexibly adjusting capacity allocation.

With respect to the regulatory environment, the Company has actively made the necessary adjustments and taken appropriate actions to comply with the latest regulatory requirements, and will

continue to closely monitor the potential impact of regulatory developments on its operations.

Looking ahead, challenges remain in the year ahead. The Company will continue to make every effort to expand its operations and improve profitability. Under the leadership of the management team and with the continued support of our shareholders, we will further advance our strategic initiatives and strive to create long-term value for all shareholders and employees.

**Chairman:**  
**SUN, JHENG-CIANG**

**General Manager:**  
**Li-Qun Su**

**Accounting Officer:**  
**Zhu-Bao Xu**

**【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 2025 annual operating report, financial statements (including consolidated financial statements) and loss allowance proposal. The financial statements (including consolidated financial statements) have been audited by CHANG, SHU-YING and PAN, CHUN-MING 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**

**2026 General shareholders' meeting of the Company**

**East-Tender Optoelectronics Corp.**

**Audit Committee Convener: CHIU, PAO-KUEI**

**March 9, 2026**

## 【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

Quarter Item	Actual Results for 2025					Estimated Results for 2025					Difference	Achievement rate
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total		
Operating revenue	35,441	43,611	38,675	55,475	173,202	37,275	45,383	68,883	118,210	269,751	-96,549	64%
Operating costs	46,442	47,126	41,398	27,989	162,955	46,904	53,549	66,282	100,462	267,197	-104,242	61%
Gross profit(loss) from operations	-11,001	-3,515	-2,723	27,486	10,247	-9,629	-8,166	2,601	17,748	2,554	7,693	401%
Operating expenses	15,787	19,326	18,266	19,244	72,623	18,542	18,560	18,767	18,961	74,830	-2,207	97%
Net operating income(loss)	-26,788	-22,841	-20,989	8,242	-62,376	-28,171	-26,726	-16,166	-1,213	-72,276	9,900	86%
Non-operating income and expenses	1,398	-12,284	1,508	3,933	-5,445	-793	-793	-793	-793	-3,172	-2,273	172%
Profit (loss) before tax	-25,390	-35,125	-19,481	12,175	-67,821	-28,964	-27,519	-16,959	-2,006	-75,448	7,627	90%
Profit (loss)	-25,408	-35,132	-19,499	12,158	-67,881	-28,964	-27,519	-16,959	-2,006	-75,448	7,567	90%
Profit(loss), attributable to owners of parent	-24,307	-34,129	-15,433	12,558	-61,311	-28,689	-27,403	-16,654	-1,794	-74,540	13,229	82%

#### Explanation of Variances Between Actual Results and the Operating Plan:

##### 1. Revenue: Achievement Rate of 64%

- (1) External environment impact: Since April 2025, escalating U.S. tariff-related trade tensions led to a cautious market sentiment, causing customers to slow their order placements and resulting in deferred order momentum.
- (2) Weaker-than-expected recovery: Although inventory levels of telecommunications access network products declined to low levels in the second half of the year and demand in China and the U.S. recovered, the pace of recovery remained below initial expectations.

(3) Extended product validation period: Biomedical and high-power laser filters remained in the customer qualification stage, and the mass production timeline was delayed compared to expectations, affecting overall revenue scale.

## 2. Gross Profit: Achievement Rate of 401% (Exceeding Expectations)

(1) Enhanced inventory management and quality optimization: In October 2025, the Company actively implemented inventory clearance strategies and wrote off approximately NT\$59 million of obsolete and slow-moving items. This significantly streamlined inventory structure and resulted in a reversal of inventory valuation losses, which became a key driver for the notable improvement in gross margin in the fourth quarter.

(2) Product mix optimization: In the fourth quarter, the Company adopted a “prioritizing high-margin products” strategy, increasing the proportion of high-margin products while strictly controlling low-margin orders. This significantly improved quarterly operating efficiency and drove full-year gross profit to exceed expectations.

## 3. Variances in Operating Costs and Expenses

(1) Cost changes: Operating costs decreased in line with the reduction in revenue (achievement rate of 61%), consistent with the trend in revenue changes.

(2) R&D investment and organizational expansion: Operating expenses reached 97% of the planned level, mainly due to continued investment in new product development, which increased R&D prototype expenses by NT\$32.66 million (up 72% year-over-year), as well as additional operating expenses of NT\$24.27 million from the establishment of three new subsidiaries. Given the relatively high proportion of fixed operating expenses, future efforts will focus on expanding revenue scale to achieve economies of scale.

## 4. Improvement in Operating and Net Loss

(1) Effective cost and profit control: Benefiting from improved gross profit and strict expense control, both operating loss (NT\$62,376 thousand) and net loss after tax (NT\$67,881 thousand) for the year were reduced compared to the projected figures.

(2) Turning point in operations: The Company achieved profitability in the fourth quarter, marking a successful turnaround and indicating that operational restructuring has begun to deliver results, with profitability momentum gradually recovering.

## 5. Non-operating Income and Expenses

These mainly consisted of interest expenses on bank borrowings (NT\$5,347 thousand) and foreign exchange gains or losses arising from exchange rate fluctuations, with overall variations remaining within a reasonable range.

### Summary

Although revenue in 2025 fell short of target due to external macroeconomic uncertainties, the Company successfully reduced its annual loss compared to the original plan through product mix optimization, accelerated inventory adjustments, and strengthened cost control. The achievement of profitability in the fourth quarter demonstrates that the Company's "Operational Enhancement Plan" has been progressively implemented, and its operations are moving toward a healthier and more sustainable trajectory.

## 【Attachment 4】



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 parent company only financial statements of East-Tender Optoelectronics Corp(“the Company”), which comprise the parent company only balance sheets ad of December 31, 2025 and 2024, 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, based on our audit results and the audit reports of other auditors (please refer to the Other Matter section), 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, 2025 and 2024, 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 Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards. 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. The personnel of the accounting firm to which we belong have maintained independence from the Company in accordance with the Code of Professional Ethics for Certified Public Accountants and have fulfilled their other ethical responsibilities in accordance with the said Code. Based on our audit results and the audit reports of other auditors, we believe that the audit evidence we have obtained is sufficient and

appropriate to provide a basis for our audit 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 Assets**

Please refer to Note 4(13) to the parent company only financial statements for the accounting policy on impairment of non-financial assets, Note 5(1) for the key assumptions and estimation uncertainties related to impairment assessment, and Note 6(6) for details of property, plant and equipment.

#### Description of key audit matter:

As of December 31, 2025, the carrying amount of the Company' s property, plant and equipment accounted for approximately 49% of total assets, with major components comprising land, buildings, and equipment used in operations. In recent years, due to the overall economic downturn in the industry and intensified market competition, the Company' s profitability has declined, giving rise to concerns as to whether the carrying amounts of operating assets exceed their recoverable amounts. Management estimates the recoverable amounts of these assets based on fair value less costs of disposal in accordance with IAS 36 Impairment of Assets. As the estimation of recoverable amounts involves significant management judgment and is subject to a high degree of uncertainty, the assessment of asset impairment was considered one of the key audit matters in our audit of the Company' s parent company only financial statements.

#### How the matter was addressed in our audit:

The main audit procedures of our accountant for the above key audit

matters included assessing the professional competence and independence of the independent valuer engaged by management; evaluating the judgments applied by the independent valuer, including the appropriateness of the valuation methodologies and the reasonableness of the key assumptions used; and verifying the accuracy of the data adopted by the independent valuer in performing the valuation.

## 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(二) for the uncertainty of assumptions and estimates; Please refer to Note 6(3) to the parent company only financial statements for details of inventories.

### Description of key audit matter:

The Company' s inventories primarily consist of thin-film filter components used in the optical communication industry and represent a significant asset in its operations. Due to rapid technological advancements and continuous upgrades in production technologies, existing products may become obsolete or no longer meet market demand, resulting in the risk of inventory obsolescence. As the estimation of inventory obsolescence losses involves significant management judgment and is subject to a high degree of uncertainty, the valuation of inventory obsolescence was considered one of the key audit matters in our audit of the Company' s parent company only financial statements.

### How the matter was addressed in our audit:

In relation to the key audit matter, our audit procedures in relation to the above key audit matter included assessing the consistency and reasonableness of management' s policy for recognizing allowance for inventory write-downs, and testing whether inventory valuation was performed in accordance with such policy; verifying the accuracy of inventory aging reports and related calculations used in the valuation; performing retrospective testing to assess the appropriateness of the provision rates for obsolescence; and evaluating the reasonableness of the net realizable value of

inventories, thereby assessing the adequacy of the allowance for inventory write-downs.

## **Other Matter**

The financial statements of LEDlas Corp., accounted for using the equity method and included in the Company' s parent company only financial statements, were not audited by us but by other auditors. Accordingly, our opinion on the parent company only financial statements, insofar as it relates to the amounts included for LEDlas Corp., is based solely on the audit report of the other auditors. As of December 31, 2025, the investment accounted for using the equity method in LEDlas Corp. represented approximately 1% of the Company' s total assets. For the year ended December 31, 2025, the share of profit or loss of associates recognized from LEDlas Corp. accounted for approximately 1% of the Company' s loss before tax.

## **Responsibilities of Management and Those Charged 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) are 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 outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are CHANG, SHU-YING and PAN, CHUN-MING.

KPMG

Taipei, Taiwan (Republic of China)

March 9, 2026

#### 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, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

Assets	2025.12.31		2024.12.31			Liabilities and Equity	2025.12.31		2024.12.31	
	Amount	%	Amount	%			Amount	%	Amount	%
<b>Current assets:</b>						<b>Current liabilities :</b>				
1100 Cash and cash equivalents (note 6(1))	\$281,679	28	412,899	40	2100	Short-term borrowings (notes 6(7))	\$100,000	10	80,000	8
1110 Financial assets at fair value through profit or loss - current(note 6(16)&13)	6,060	1	-	-	2130	Contract liabilities - current(notes 6(13))	\$1,047	-	276	-
1150 Notes receivable, net (note 6(2)&(13))	-	-	21	-	2170	Accounts payable	3,166	-	2,709	-
1170 Accounts receivable, net (note 6(2)&(13))	36,644	4	23,022	2	2200	Other payables	15,879	2	16,075	2
1200 Income tax assets	687	-	648	-	2280	Lease liabilities-current	1,023	-	290	-
130X Inventories (note 6(3))	36,881	4	42,948	4	2322	Long-term loans due within one year(note 6(8))	2,500	-	12,318	1
1460 Non-current Assets Held for Sale (note 6(4)&9)	15,000	1	15,000	2	2399	Other current liabilities(note 6(4)&9)	12,426	1	709	-
1476 Other current financial assets	121	-	237	-		<b>Total current liabilities</b>	136,041	13	112,377	11
1479 Other current assets	2,176	-	769	-		<b>Non-Current liabilities :</b>				
<b>Total current assets</b>	379,248	38	495,544	48	2540	Long term loan (note 6(8))	97,290	10	95,652	9
<b>Non-current assets :</b>					2570	Deferred tax liabilities (note 6(9))	917	-	966	-
1517 Non-current financial assets at fair value through other comprehensive income (note 6(16)&13)	10,578	1	11,339	1	2580	Lease liabilities-non-current	933	-	348	-
1550 Investments accounted for using the equity method(note6(5))	104,360	10	9,443	1		<b>Total non-current liabilities</b>	99,140	10	96,966	9
1600 Property, plant and equipment (notes 6(6) & 8&9)	487,872	49	522,322	50		<b>Total liabilities</b>	235,181	23	209,343	20
						<b>Equity attributable to owners of parent (notes 6(10)&amp;(11)) :</b>				
1755 Right-of-use assets	1,931	-	620	-		Common shares	347,008	35	347,008	33
1915 Prepayments for equipment(notes 9)	15,530	2	-	-	3100	Capital surplus	479,146	48	485,175	47
1920 Refundable deposits	100	-	-	-	3200	Retained earnings	(65,129)	(7)	(6,029)	(1)
1900 Net defined benefit asset - non-current	771	-	658	-	3300	Other equity interest	4,184	1	4,429	1
<b>Total non-current assets</b>	621,142	62	544,382	52	3400					
<b>Total assets</b>	<b>\$1,000,390</b>	<b>100</b>	<b>1,039,926</b>	<b>100</b>		<b>Total equity</b>	765,209	77	830,583	80
						<b>Total liabilities and equity</b>	<b>\$1,000,390</b>	<b>100</b>	<b>1,039,926</b>	<b>100</b>

(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, 2025 and 2024

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

	2025		2024	
	Amount	%	Amount	%
4000 sales revenue(note 6(13)&7)	\$130,398	100	105,192	100
5000 sales cost (notes 6(3))	117,263	90	155,252	148
5900 Gross profit (loss)	13,135	10	(50,060)	(48)
6000 Operating expenses (notes6(2) 、(11)&7) :				
6100 Selling expenses	4,831	4	5,999	6
6200 Administrative expenses	35,854	27	25,832	25
6300 Research expenses	21,691	17	23,229	22
6450 Reversal of expected credit loss	(460)	-	(773)	(1)
<b>Total operating expenses</b>	<b>61,916</b>	<b>48</b>	<b>54,287</b>	<b>52</b>
6900 Net operating loss	(48,781)	(38)	(104,347)	(100)
7000 Non-operating income and expenses(notes 6(4) 、(5)&(15)) :				
7100 Interest income	3,589	3	4,107	4
7010 Other income	390	-	252	-
7020 Other gains and losses	(4,327)	(3)	(18,228)	(17)
7050 Finance costs	(4,162)	(3)	(3,845)	(4)
7775 Share of loss of subsidiaries and associates accounted for using the equity method	(7,960)	(6)	(2,105)	(2)
<b>Total non-operating income and expenses</b>	<b>(12,470)</b>	<b>(9)</b>	<b>(19,819)</b>	<b>(19)</b>
7900 Loss before tax	(61,251)	(47)	(124,166)	(119)
7951 Less: Income tax expenses (note 6(9))	60	-	19,090	18
<b>Net loss</b>	<b>(61,311)</b>	<b>(47)</b>	<b>(143,256)</b>	<b>(137)</b>
8300 Other comprehensive income (notes 6(9)&(16))				
8310 Components of other comprehensive income that will not be reclassified to profit or loss				
8311 Remeasurements of defined benefit plans	(219)	-	1,283	1
8316 Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	(798)	(1)	4,975	5
8349 Less:Income tax related to items that will not be reclassified subsequently	49	-	(648)	(1)
8360 <b>Items that may be reclassified subsequently to profit or loss</b>	<b>(968)</b>	<b>(1)</b>	<b>5,610</b>	<b>5</b>
8380 Share of other comprehensive income of subsidiaries and associates accounted for using the equity method - items that may be reclassified subsequently to profit or loss	(90)	-	-	-
8399 Less: Income tax relating to items that may be reclassified subsequently to profit or loss	-	-	-	-
<b>Total items that may be reclassified subsequently to profit or loss</b>	<b>(90)</b>	<b>-</b>	<b>-</b>	<b>-</b>
8300 Other comprehensive income(loss)	(1,058)	(1)	5,610	5
8500 Total comprehensive income	<b>(\$62,369)</b>	<b>(48)</b>	<b>(137,646)</b>	<b>(132)</b>
Loss per share(Dollars)(notes 6(12))				
9750 Basic loss per share		<b>(\$1.77)</b>		<b>(5.36)</b>
9850 Diluted loss per share		<b>(\$1.77)</b>		<b>(5.36)</b>

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

**East-Tender Optoelectronics Corp.**  
**Statements of Changes in Equity**  
**For the years ended December 31, 2025 and 2024**  
**(Expressed in Thousands of New Taiwan Dollars)**

	Retained earnings					Total other equity interest				Total equity
	Common shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings(accumulated deficit)	Total	Exchange differences on translation of foreign operations	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income		
<b>Balance at January 1, 2024</b>	\$ 267,008	300,739	64,379	1,907	68,925	135,211	-	835	703,793	
Net loss for the year	-	-	-	-	(143,256)	(143,256)	-	-	(143,256)	
Other comprehensive income	-	-	-	-	1,283	1,283	-	4,327	5,610	
Total comprehensive income	-	-	-	-	(141,973)	(141,973)	-	4,327	(137,646)	
Appropriation and distribution of retained earnings:										
Reversal of special reserve	-	-	-	(1,907)	1,907	-	-	-	-	
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	-	(733)	-	
<b>Balance at December 31, 2024</b>	\$ 347,008	485,175	64,379	-	(70,408)	(6,029)	-	4,429	830,583	
Net loss for the year	-	-	-	-	(61,311)	(61,311)	-	-	(61,311)	
Other comprehensive income	-	-	-	-	(219)	(219)	(90)	(749)	(1,058)	
Total comprehensive income	-	-	-	-	(61,530)	(61,530)	(90)	(749)	(62,369)	
Appropriation and distribution of retained earnings:										
Utilization of legal reserve to offset accumulated deficits	-	-	(64,379)	-	64,379	-	-	-	-	
Utilization of capital surplus to offset accumulated deficits	-	(6,029)	-	-	6,029	6,029	-	-	-	
Difference between consideration and carrying amount of subsidiary's equity interest	-	-	-	-	(3,005)	(3,005)	-	-	(3,005)	
Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	(594)	(594)	-	594	-	
<b>Balance at December 31, 2025</b>	\$ 347,008	479,146	0	0	(65,129)	(65,129)	(90)	4,274	765,209	

## East-Tender Optoelectronics Corp.

## Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
<b>Cash flows from operating activities:</b>		
<b>Loss before income tax</b>	(\$61,251)	(124,166)
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss):		
Depreciation expense	40,657	46,085
Reversal of expected credit loss	(460)	(773)
Interest expense	4,162	3,845
Gain on financial assets	(1,771)	-
Interest income	(3,589)	(4,107)
Dividend income	(242)	(252)
Share-based payments	-	5,936
Share of loss of subsidiaries and associates accounted for using the equity method	7,960	2,105
Loss on disposal of non-current assets classified as held for sale	-	27,812
<b>Total adjustments to reconcile profit (loss)</b>	46,717	80,651
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Financial assets mandatorily measured at fair value through profit or loss	(4,289)	-
Notes receivable	21	235
Accounts receivable	(13,162)	(4,562)
Inventories	6,067	29,098
Other financial assets	116	(37)
Other current assets	(1,407)	2,543
Other non-current assets	-	(658)
Net defined benefit asset	(332)	-
<b>Total changes in operating assets</b>	(12,986)	26,619
<b>Changes in operating liabilities:</b>		
Contract liabilities	771	-
Accounts payable	457	(5,570)
Other payables	-238	2,587
Other current liabilities	(283)	(2,116)
Net defined benefit liability	-	355
<b>Total changes in operating liabilities</b>	707	(4,744)
<b>Total changes in operating assets and liabilities</b>	(12,279)	21,875
<b>Total adjustments</b>	34,438	102,526
<b>Cash outflow generated from operations</b>	(26,813)	(21,640)
Interest received	3,589	4,166
Interest paid	(4,120)	(3,803)
Income taxes paid	(99)	(434)
<b>Net cash outflow from operating activities</b>	(27,443)	(21,711)
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of financial assets at fair value through other comprehensive income	(15,000)	-
Disposal of financial assets at fair value through other comprehensive income	630	5,374
Acquisition of investments accounted for using equity method	(91,639)	(11,548)
Proceeds from disposal of non-current assets held for sale	12,000	-
Acquisition of property, plant and equipment	(5,380)	(3,533)
Increase in refundable deposits	(100)	-
Increase in prepayments for equipment	(15,530)	-
Dividends received	242	252
<b>Net cash flows from (used in) investing activities</b>	(114,777)	(9,455)
<b>Cash flow from (used in) financing activities:</b>		
Increase in short-term loans	20,000	40,000
Proceeds from long-term borrowings	58,956	-
Repayments of long-term debt	(67,136)	(12,318)
Payments of lease liabilities	(820)	(432)
Proceeds from issuing shares	-	258,500
<b>Net cash flows from financing activities</b>	11,000	285,750
<b>Net increase (decrease) in cash and cash equivalents</b>	(131,220)	254,584
<b>Cash and cash equivalents at beginning of period</b>	412,899	158,315
<b>Cash and cash equivalents at end of period</b>	\$281,679	\$412,899

## 【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 December 31, 2025 and 2024, 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, based on our audits and the audit reports of other auditors (please refer to the Other Matters section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, 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. In our opinion, based on our audit results and the audit reports of other auditors, 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 Assets**

Please refer to Note 4(13) to the consolidated financial statements for the accounting policy on impairment of non-financial assets, Note 5(1) for the key assumptions and estimation uncertainties related to impairment assessment, and Note 6(7) for details of property, plant and equipment.

#### Description of key audit matter:

As of December 31, 2025, the carrying amount of the Group' s property, plant and equipment accounted for approximately 50% of total assets, with major components comprising land, buildings, and equipment used in operations. In recent years, due to the overall economic downturn in the industry and intensified market competition, the Group' s profitability has declined, giving rise to concerns as to whether the carrying amounts of operating assets exceed their recoverable amounts. Management estimates the recoverable amounts of these assets based on fair value less costs of disposal in accordance with IAS 36 Impairment of Assets. As the estimation of recoverable amounts involves significant management judgment and is subject to a high degree of uncertainty, the assessment of asset impairment was considered one of the key audit matters in our audit of the Group' s

consolidated financial statements.

How the matter was addressed in our audit:

Our audit procedures in relation to the above key audit matter included assessing the professional competence and independence of the independent valuer engaged by management; evaluating the judgments applied by the independent valuer, including the appropriateness of the valuation methodologies and the reasonableness of the key assumptions used; and verifying the accuracy of the data adopted by the independent valuer in performing the valuation.

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(2) for the uncertainty of assumptions and estimates; please refer to Note 6(3) to the consolidated financial statements for details of inventories.

Description of key audit matter:

The Group's inventories primarily consist of products related to the optical communication and networking industries and represent a significant asset in its operations. Due to rapid technological advancements and continuous upgrades in production technologies, existing products may become obsolete or no longer meet market demand, resulting in the risk of inventory obsolescence. As the estimation of inventory obsolescence losses involves significant management judgment and is subject to a high degree of uncertainty, the valuation of inventory obsolescence was considered one of the key audit matters in our audit of the Group's consolidated financial statements.

How the matter was addressed in our audit:

Our audit procedures in relation to the above key audit matter included assessing the consistency and reasonableness of management's policy for recognizing allowance for inventory write-downs, and testing whether inventory valuation was performed in accordance with such policy; verifying the accuracy of inventory aging reports and related calculations used in the valuation;

performing retrospective testing to assess the appropriateness of the provision rates for obsolescence; and evaluating the reasonableness of the net realizable value of inventories, thereby assessing the adequacy of the allowance for inventory write-downs.

## **Other Matter**

The financial statements of LEDlas Corp., accounted for using the equity method and included in the Group's consolidated financial statements, were not audited by us but by other auditors. Accordingly, our opinion on the consolidated financial statements, insofar as it relates to the amounts included for LEDlas Corp., is based solely on the audit report of the other auditors. As of December 31, 2025, the investment accounted for using the equity method in LEDlas Corp. represented approximately 1% of the Group's total assets. For the year ended December 31, 2025, the share of profit or loss of associates recognized from LEDlas Corp. accounted for approximately 1% of the Group's loss before tax.

East-Tender Optoelectronics Corp. has prepared its parent company only financial statements for the years ended December 31, 2025 and 2024, for which we have issued an unmodified opinion with an Other Matter paragraph and an unmodified opinion, respectively, for reference.

## **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 communication.

The engagement partners on the audit resulting in this independent auditors' report are CHANG, SHU-YING and PAN, CHUN-MING.

KPMG

Taipei, Taiwan (Republic of China)

March 9, 2026

#### **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, 2025 and 2024**

Expressed in Thousands of New Taiwan Dollars

Assets	2025.12.31		2024.12.31		Liabilities and Equity	2025.12.31		2024.12.31	
	Amount	%	Amount	%		Amount	%	Amount	%
<b>Current assets:</b>					<b>Current liabilities :</b>				
1100 Cash and cash equivalents (note 6(1))	\$372,043	31	424,364	40	2100 Short-term borrowings (notes 6(8))	\$100,000	8	80,000	8
1110 Financial assets at fair value through profit or loss - current(note 6(17) & 13)	6,060	1	-	-	2130 Contract liabilities - current (note 6(14))	22,400	2	2,477	-
1150 Notes receivable, net (note 6(2) & (14))	-	-	21	-	- 2170 Accounts payable	3,937	-	2,709	-
1170 Accounts receivable, net (note 6(2) & (14))	37,418	3	23,101	2	2200 Other payables (note 7)	18,317	2	19,435	2
1200 Income tax assets	721	-	648	-	- 2280 Lease liabilities-current	1,587	-	544	-
130X Inventories (note 6(3))	80,108	7	56,601	5	2322 Long-term loans due within one year(note 6(9))	4,756	-	12,631	1
					2399 Other current liabilities(note 6(4)& 9)				
1460 Non-current Assets Held for Sale (note 6(4) & 9)	15,000	1	15,000	2		13,464	1	749	-
1476 Other current financial assets	166	-	237	-					
1479 Other current assets (note 7)	11,428	1	1,399	-					
<b>Total current assets</b>	<b>522,944</b>	<b>44</b>	<b>521,371</b>	<b>49</b>	<b>Total current liabilities</b>	<b>164,461</b>	<b>13</b>	<b>118,545</b>	<b>11</b>
<b>Non-current assets :</b>					<b>Non-Current liabilities :</b>				
1517 Non-current financial assets at fair value through other comprehensive income (note 6(17) & 13)	10,578	1	11,339	1	2540 Long term loan (note 6(9))	119,175	11	100,339	10
1550 Investments accounted for using the equity method (note 13)	23,943	2	-	-	- 2570 Deferred tax liabilities (note 6(10))	917	-	966	-
1600 Property, plant and equipment (notes 6(7) & 8 & 9)	596,931	50	522,322	50	2580 Lease liabilities-non-current	1,468	-	543	-
1755 Right-of-use assets	3,028	-	1,066	-					
1915 Prepayments for machinery and equipment (note 9)	15,530	1	-	-					
1920 Refundable deposits (note 7)	20,226	2	46	-					
1975 Net defined benefit asset - non-current	771	-	658	-					
<b>Total non-current assets</b>	<b>671,007</b>	<b>56</b>	<b>535,431</b>	<b>51</b>	<b>Total non-current liabilities</b>	<b>121,560</b>	<b>11</b>	<b>101,848</b>	<b>10</b>
					<b>Total liabilities</b>	<b>286,021</b>	<b>24</b>	<b>220,393</b>	<b>21</b>
					<b>Equity attributable to owners of parent (notes 6(11)&amp;(12)) :</b>				
					3100 Common shares	347,008	29	347,008	33
					3200 Capital surplus	479,146	40	485,175	46
					3300 Retained earnings :	(65,129)	(5)	(6,029)	(1)
					3400 Other equity interest :	4,184	-	4,429	-
					Total equity attributable to owners of parent	765,209	64	830,583	78
					36XX <b>Non-controlling interests(note 6(5) &amp; (6))</b>				
						142,721	12	5,826	1

(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, 2025 and 2024

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

	2025		2024	
	Amount	%	Amount	%
4000 sales revenue(note 6(14) & 7)	\$173,202	100	135,800	100
5000 sales cost (notes 6(3))	162,955	94	184,872	136
5900 Gross loss from operations	10,247	6	(49,072)	(36)
6000 Operating expenses (notes 6(2) 、(12) & 7) :				
6100 Selling expenses	9,457	5	8,229	6
6200 Administrative expenses	41,973	24	27,732	20
6300 Research expenses	21,691	13	23,229	17
6450 Expected credit loss(reversal gain)	(498)	-	(589)	-
<b>Total operating expenses</b>	<b>72,623</b>	<b>42</b>	<b>58,601</b>	<b>43</b>
6900 Net operating loss	(62,376)	(36)	(107,673)	(79)
7000 Non-operating income and expenses(notes 6(4)&(16)) :				
7100 Interest income	4,150	2	4,123	3
7010 Other income	428	-	252	-
7020 Other gains and losses	(4,286)	(2)	(18,558)	(14)
7050 Finance costs	(5,347)	(3)	(3,894)	(3)
7775 Share of loss of associates accounted for using the equity method	(390)	-	-	-
<b>Total non-operating income and expenses</b>	<b>(5,445)</b>	<b>(3)</b>	<b>(18,077)</b>	<b>(14)</b>
7900 Loss before tax	(67,821)	(39)	(125,750)	(93)
7951 Less: Income tax expenses (note 6(10))	60	-	18,919	14
<b>Net loss</b>	<b>(67,881)</b>	<b>(39)</b>	<b>(144,669)</b>	<b>(107)</b>
8300 Other comprehensive income (notes 6(10)&(17))				
8310 Components of other comprehensive income that will not be reclassified to profit or loss				
8311 Remeasurements of defined benefit plans	(219)	-	1,283	1
8316 Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	(798)	-	4,975	4
8349 Income tax related to items that will not be reclassified subsequently	49	-	(648)	-
8360 <b>Items that may be reclassified subsequently to profit or loss</b>	<b>(968)</b>	<b>-</b>	<b>5,610</b>	<b>5</b>
8361 Exchange differences on translation of foreign operations	(90)	-	-	-
8399 Less: Income tax relating to items that may be reclassified subsequently to profit or loss	-	-	-	-
<b>Total items that may be reclassified subsequently to profit or loss</b>	<b>(90)</b>	<b>-</b>	<b>-</b>	<b>-</b>
8300 Other comprehensive income(loss)	(1,058)	-	5,610	5
8500 <b>Total comprehensive income</b>	<b>(\$68,939)</b>	<b>(39)</b>	<b>(139,059)</b>	<b>(102)</b>
<b>Net profit belongs to:</b>				
8610 Shareholders of the parent	(\$61,311)	(35)	(143,256)	(106)
8620 Non-controlling interests(note 6(6))	(6,570)	(4)	(1,413)	(1)
	<b>(\$67,881)</b>	<b>(39)</b>	<b>(144,669)</b>	<b>(107)</b>
<b>Comprehensive income attributable to</b>				
8710 Shareholders of the parent	(\$62,369)	(35)	(137,646)	(101)
8720 Non-controlling interests(note 6(6))	(\$6,570)	(4)	(1,413)	(1)
	<b>(\$68,939)</b>	<b>(39)</b>	<b>(139,059)</b>	<b>(102)</b>
<b>Loss per share(notes 6(13))(expressed in New Taiwan Dollars)</b>				
9750 <b>Basic loss per share</b>		<b>(\$1.77)</b>		<b>(5.36)</b>
9850 <b>Diluted loss per share</b>		<b>(\$1.77)</b>		<b>(5.36)</b>

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)  
**East-Tender Optoelectronics Corp.**  
**Consolidated Statements of Changes in Equity**  
**For the years ended December 31, 2025 and 2024**

Expressed in Thousands of New Taiwan Dollars

	Equity attributable to parent company					Total other equity interest					
	Retained earnings	Total other equity interest				Total	Exchange differences on translation of foreign operations	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income	Total equity attributable to owners of parent	Non-controlling interests	Total equity
	Common shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings(accumulated deficit)	Total	Exchange differences on translation of foreign operations	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income	Total equity attributable to owners of parent	Non-controlling interests	Total equity
<b>Balance at January 1, 2024</b>	\$ 267,008	300,739	64,379	1907	68,925	135,211	-	835	703,793	-	703,793
Net loss for the year	-	-	-	-	(143,256)	(143,256)	-	-	(143,256)	(1,413)	(144,669)
Other comprehensive income	-	-	-	-	1,283	1,283	-	4,327	5,610	-	5,610
Total comprehensive income	-	-	-	-	(141,973)	(141,973)	-	4,327	(137,646)	(1,413)	(139,059)
Appropriation and distribution of retained earnings:											
Reversal of special reserve	-	-	-	(1,907)	1,907	-	-	-	-	-	-
Proceeds from issuing shares	80,000	178,500	-	-	-	-	-	-	258,500	-	258,500
Employee stock option compensation costs	-	5,936	-	-	-	-	-	-	5,936	-	5,936
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	733	733	-	(733)	-	-	-
Increase in Non-controlling interests	-	-	-	-	-	-	-	-	-	7,239	7,239
<b>Balance at December 31, 2024</b>	347,008	485,175	64,379	-	(70,408)	(6,029)	-	4,429	830,583	5,826	836,409
Net loss for the year	-	-	-	-	(61,311)	(61,311)	-	-	(61,311)	(6,570)	(67,881)
Other comprehensive income	-	-	-	-	(219)	(219)	(90)	(749)	(1,058)	-	(1,058)
Total comprehensive income	0	0	0	0	(61,530)	(61,530)	(90)	(749)	(62,369)	(6,570)	(68,939)
Appropriation and distribution of retained earnings:											
Offsetting accumulated deficits with legal reserve	-	-	(64,379)	-	64,379	-	-	-	-	-	-
Utilization of capital surplus to offset accumulated deficits	-	(6,029)	-	-	6,029	6,029	-	-	-	-	-
Difference between consideration paid/received and carrying amount of subsidiary' s equity interest	-	-	-	-	(3,005)	(3,005)	-	-	(3,005)	3,005	-
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	-	-	(594)	(594)	-	594	-	-	-
Increase in Non-controlling interests	-	-	-	-	-	-	-	-	-	140,460	140,460
<b>Balance at December 31, 2025</b>	\$ 347,008	479,146	-	-	(65,129)	(65,129)	(90)	4,274	765,209	142,721	907,930

**East-Tender Optoelectronics Corp.**  
**Consolidated Statements of Cash Flows**  
**For the years ended December 31, 2025 and 2024**

Expressed in Thousands of New Taiwan Dollars

	2025	2024
<b>Cash flows from operating activities:</b>		
<b>Loss before income tax</b>	(\$67,821)	(125,750)
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss):		
Depreciation expense	41,008	46,196
Expected credit loss(reversal gain)	(498)	(589)
Net gain on financial assets at fair value through profit or loss	(1,771)	-
Interest expense	5,347	3,894
Interest income	(4,150)	(4,123)
Dividend income	(242)	(252)
Share of loss of associates accounted for using the equity method	390	-
Loss on disposal of property, plant and equipment	-	5,936
Loss on disposal of non-current assets classified as held for sale	-	27,812
Loss from lease modification	17	-
<b>Total adjustments to reconcile profit (loss)</b>	<b>40,101</b>	<b>78,874</b>
<b>Changes in operating assets and liabilities:</b>		
<b>Changes in operating assets:</b>		
Financial assets mandatorily measured at fair value through profit or loss	(4,289)	5,374
Notes receivable	21	235
Accounts receivable	(13,819)	(3,418)
Inventories	(23,507)	26,551
Other financial assets	71	(37)
Other current assets	(10,029)	2,414
Net defined benefit assets	(332)	(658)
<b>Total changes in operating assets</b>	<b>(51,884)</b>	<b>30,461</b>
<b>Changes in operating liabilities:</b>		
Contract liabilities	19,923	(4,177)
Accounts payable	1,228	(6,400)
Other payable	798	3,229
Other current liabilities	715	159
Net defined benefit liability	-	355
<b>Total changes in operating liabilities</b>	<b>22,664</b>	<b>(6,834)</b>
<b>Total changes in operating assets and liabilities</b>	<b>(29,220)</b>	<b>23,627</b>
<b>Total adjustments</b>	<b>10,881</b>	<b>102,501</b>
<b>Cash outflow generated from operations</b>	<b>(56,940)</b>	<b>(23,249)</b>
Interest received	4,150	4,182
Interest paid	(5,305)	(3,848)
Income taxes paid	(133)	(434)
<b>Net cash outflow from operating activities</b>	<b>(58,228)</b>	<b>(23,349)</b>
<b>Cash flows from (used in) investing activities:</b>		
Acquisition of financial assets at fair value through other comprehensive income	(15,000)	-
Proceeds from disposal of financial assets at fair value through other comprehensive income	630	-
Acquisition of investments accounted for using the equity method	(10,000)	-
Net cash flow from acquisition of subsidiaries	-	(232)
Proceeds from disposal of non-current assets held for sale	12,000	-
Acquisition of property, plant and equipment	(114,421)	(3,533)
Increase in refundable deposits	(20,180)	-
Decrease in other non-current assets	-	30
Increase in prepayments for equipment	(15,530)	-
Dividends received	242	252
<b>Net cash outflow from investing activities</b>	<b>(162,259)</b>	<b>(3,483)</b>
<b>Cash flow from (used in) financing activities:</b>		
Increase in short-term loans	20,000	40,000
Proceeds from long-term debt	78,306	5,000
Repayments of long-term debt	(67,345)	(12,318)
Decrease in other payables - related parties	(2,000)	(1,000)
Payments of lease liabilities	(1,165)	(541)
Proceeds from issuing shares	-	258,500
Change in non-controlling interests	140,460	3,240
<b>Net cash flows from financing activities</b>	<b>168,256</b>	<b>292,881</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>(90)</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(52,231)</b>	<b>266,049</b>
<b>Cash and cash equivalents at beginning of period</b>	<b>424,364</b>	<b>158,315</b>
<b>Cash and cash equivalents at end of period</b>	<b>\$372,043</b>	<b>\$424,364</b>

**【Attachment 6】**

**East-Tender Optoelectronics Corp.  
Deficit Compensation Statement  
2025**

Unit: New Taiwan Dollar

Undistributed surplus earnings, beginning of period		<b>0</b>
Add (subtract):		
Difference between consideration paid/received and carrying amount of subsidiary' s equity interest	(3,005,293)	
Remeasurements of defined benefit plans for the period	(218,826)	
Disposal of equity instruments at fair value through other comprehensive income	(593,574)	
Current year net loss after tax	(61,310,992)	
Accumulated deficits at the end of the period		<b>(65,128,685)</b>
Items for loss compensation:		
Amount of share premium used to offset accumulated deficits	65,128,685	
Accumulated deficits at the end of the year		<b>0</b>

Chairman:  
SUN, JHENG-CIANG

General Manager:  
Li-Qun Su

Accounting Officer:  
Zhu-Bao Xu

**【Attachment 7】**

**East-Tender Optoelectronics Corp.**

**「Articles of Incorporation」  
Before and After the Amendments**

May 20, 2026

Articles	After	Before	Explanation
5	<p>The total capital of the company is set at <u>NT\$1.5 billion</u>, divided into <u>150</u> 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.</p> <p><u>Five</u> 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.</p> <p>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</p>	<p>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.</p> <p><u>Two</u> 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.</p> <p>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</p>	<p>Revisions are needed to align with future operational and capital planning.</p>

Articles	After	Before	Explanation
	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.	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.	
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	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	Amended to reflect the nineteenth revision of the preceding article.

Articles	After	Before	Explanation
	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, and the <u>nineteenth revision on May 20, 2026.</u>	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.	

【Attachment 8】

East-Tender Optoelectronics Corp.

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

May 20, 2026

Articles	After	Before	Explanation
2	<p>Eligible Borrowers</p> <p><u>Pursuant to Article 15 of the Company Act, the Company's funds shall not be loaned to any shareholder or any other person, except under the following circumstances:</u></p> <p><u>1. Where there is business interaction between companies or between a company and a firm.</u></p> <p><u>2. Where there is a necessity for short-term financing between companies or between a company and a firm. The amount of such financing shall not exceed 40% of the net worth of the lending company.</u></p> <p><u>The term "short-term" as referred to in the preceding paragraph shall mean a period of one year. However, if the Company's operating cycle exceeds one year, such operating cycle shall</u></p>	<p><del>Eligible Borrowers and Evaluation Criteria</del></p> <p><del>Companies in which the Company directly or indirectly holds 100% of the equity interest and that have a need for short-term financing.</del></p> <p>(Newly Added)</p>	<p>Adjusted in response to the company's operational needs.</p>

Articles	After	Before	Explanation
	<p><u>prevail.</u></p> <p><u>The term “financing amount” as referred to in Subparagraph 2 of Paragraph 1 shall mean the cumulative balance of short-term financing provided by the Company.</u></p> <p><u>Loans of funds between foreign companies in which the Company directly or indirectly holds 100% of the voting shares, and loans of funds by such foreign companies to the Company, shall not be subject to the restriction set forth in Subparagraph 2 of Paragraph 1.</u></p>		
3	<p>Limits on Total Lending Amount and Amount for Individual Borrowers</p> <p><u>The Company shall establish separate limits for total lending and for individual borrowers based on business transactions and short-term financing needs, in accordance with the following provisions:</u></p>	<p>Limits on Total Lending Amount and Amount for Individual Borrowers</p> <p><del>The amount of loans extended by the Company to a single enterprise shall not exceed 10% of the Company’s net worth as stated in its most recent financial statements. The total amount of loans extended by the Company shall not exceed 40% of the net worth of the lending company as stated in its most recent financial</del></p>	Adjusted in response to the company’s operational needs.

Articles	After	Before	Explanation
	<p><u>Total amount of loans extended to others shall not exceed 50% of the Company' s net worth.</u></p> <p><u>(1) For companies or firms having business transactions with the Company, the total lending amount shall not exceed 10% of the Company' s net worth.</u></p> <p><u>(2) For companies or firms with a need for short-term financing, the total lending amount shall not exceed 40% of the Company' s net worth.</u></p> <p><u>Amount of loans extended to an individual borrower shall not exceed 30% of the Company' s net worth.</u></p> <p><u>(1) For companies or firms having business</u></p>	<p><del>statements.</del></p> <p><del>Loans of funds between foreign companies in which the Company directly or indirectly holds 100% of the voting shares, as well as loans of funds by such companies to the Company, shall not be subject to the restrictions set forth in the preceding paragraph.</del></p> <p>(Newly Added)</p>	

Articles	After	Before	Explanation
	<p><u>transactions with the Company, the amount of loans extended to an individual borrower shall not exceed the higher of 10% of the Company's net worth or the total amount of purchases and sales between the parties in the most recent fiscal year.</u></p> <p><u>(2) For companies or firms with a need for short-term financing, the amount of loans extended to an individual borrower shall not exceed 20% of the Company's net worth.</u></p>		
5	<p>Approval of Loans of Funds</p> <p>The total amount of loans extended by the Company and the lending limit for each individual borrower shall be subject to the approval of more than one-half of all members of the Audit Committee and subsequently approved by a resolution of the Board of Directors. Upon such approval, the Board of Directors may authorize the Chairman to disburse loans to the same borrower in installments or on a</p>	<p>Approval of Loans of Funds</p> <p>The total amount of loans extended by the Company and the lending limit for each individual borrower shall be subject to the approval of more than one-half of all members of the Audit Committee and subsequently approved by a resolution of the Board of Directors. Upon such approval, the Board of Directors may authorize the Chairman to disburse loans to the same borrower in installments or on a</p>	<p>Adjusted in response to the company's operational needs.</p>

Articles	After	Before	Explanation
	<p>revolving basis within a specified limit resolved by the Board and for a period not exceeding one year.</p> <p><u>The “specified limit” referred to in the preceding paragraph shall, unless otherwise provided in Paragraph 4 of Article 2, not exceed 10% of the net worth as stated in the most recent financial statements of the Company or its subsidiaries for loans extended to a single enterprise.</u></p>	<p>revolving basis within a specified limit resolved by the Board and for a period not exceeding one year.</p>	
8	<p>Eligible Parties for Endorsements and Guarantees</p> <p>The Company may provide endorsements and guarantees for the following entities:</p> <p><u>1. Companies having business transactions with the Company.</u></p> <p><u>2. Companies in which the Company directly or indirectly holds more than 50% of the voting shares.</u></p> <p><u>3. Companies that directly or indirectly</u></p>	<p>Eligible Parties for Endorsements and Guarantees</p> <p>The Company may provide endorsements and guarantees for the following entities:</p> <p>(Newly Added)</p> <p><u>1. The Company may provide endorsements and guarantees for investee companies in which it directly or indirectly holds more than 50% of the common shares.</u></p> <p>(Newly Added)</p>	<p>Adjusted in response to the company’s operational needs.</p>

Articles	After	Before	Explanation
	<p><u>hold more than 50% of the voting shares of the Company.</u></p> <p><u>Endorsements and guarantees may be provided among companies in which the Company directly or indirectly holds 90% or more of the voting shares. The total amount of such endorsements and guarantees shall not exceed 10% of the net worth of a public company. However, this restriction shall not apply to endorsements and guarantees provided among companies in which the Company directly or indirectly holds 100% of the voting shares.</u></p> <p>Endorsements and guarantees provided among companies engaged in construction projects as required under contractual arrangements, or among joint constructors, as well as endorsements and guarantees provided by all shareholders in proportion to their shareholding for investee companies due</p>	<p>(Newly Added)</p> <p>2. Endorsements and guarantees provided among companies engaged in construction projects as required under contractual arrangements, or among joint constructors, as well as endorsements and guarantees provided by all shareholders in proportion to their shareholding for investee companies due</p>	

Articles	After	Before	Explanation
	<p>to joint investment relationships, shall not be subject to the restrictions set forth in the preceding two paragraphs.</p> <p><u>The term “capital contribution” as referred to in the preceding paragraph shall mean capital contributed directly by the Company or indirectly through companies in which the Company holds 100% of the voting shares.</u></p>	<p>to joint investment relationships, shall not be subject to the restriction set forth in the preceding subparagraph.</p> <p>(Newly Added)</p>	
11	<p>Decision-Making and Authorization Levels</p> <p>Endorsements and guarantees and their respective limits, <u>the Board of Directors may authorize the Chairman to make decisions within a limit of NT\$100,000,000 (or its equivalent in foreign currency), with such decisions to be submitted to the most recent Board meeting for ratification. For amounts exceeding NT\$100,000,000 (or its equivalent in foreign currency),</u> each case shall be submitted to the Board of Directors for approval on a case-by-case basis,</p>	<p>Decision-Making and Authorization Levels</p> <p>Each endorsement and guarantee and its respective amount shall be submitted to the Board of Directors for approval on a case-by-case basis. Upon such approval, the Board may authorize the President to execute the endorsement and guarantee. Such matters shall be reported to the annual shareholders’ meeting for acknowledgment.</p>	Adjusted in response to the company’s operational needs.

Articles	After	Before	Explanation
	and upon such approval, the Board may authorize the President to execute the endorsement and guarantee. Such matters shall be reported to the annual shareholders' meeting for acknowledgment.		

【Attachment 9】

East-Tender Optoelectronics Corp.

「Procedures for Acquisition or Disposal of Assets」  
Before and After the Amendments

May 20, 2026

Articles	After	Before	Explanation
2	<p>1. Same as current provision; omitted)</p> <p>2. (Same as current provision; omitted)</p> <p><u>3. Membership certificates.</u></p> <p><u>4. Intangible assets, including patents, copyrights, trademarks, and franchises.</u></p> <p><u>5. Right-of-use assets.</u></p> <p><u>6. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).</u></p> <p><u>7. Derivatives.</u></p> <p><u>8. Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers in accordance with applicable laws.</u></p> <p><u>9. Other significant assets.</u></p>	<p>1. (Same as current provision; omitted)</p> <p>2. (Same as current provision; omitted)</p> <p>(Newly Added)</p> <p><u>3. Intangible assets, including patents, copyrights, trademarks, and franchises.</u></p> <p><u>4. Right-of-use assets.</u></p> <p>(Newly Added)</p> <p><u>5. Derivatives.</u></p> <p><u>6. Assets acquired or disposed of through mergers, demergers, acquisitions, or share transfers in accordance with applicable laws.</u></p> <p><u>7. Other</u></p>	<p>Adjusted in response to the company's operational needs.</p>

Articles	After	Before	Explanation
		significant assets.	
2	<p>1. Investments in Marketable Securities</p> <p>In acquiring or disposing of marketable securities, the Company shall, prior to the date of occurrence of the event, obtain the most recent financial statements of the target company audited or reviewed by a certified public accountant as a reference for evaluating the transaction price.</p> <p><u>For securities traded on a centralized securities exchange or over-the-counter (OTC) market, the transaction price shall be determined based on the prevailing market price of the shares or bonds at the time of the transaction.</u></p> <p><u>For securities not traded on a centralized securities exchange or OTC market, the transaction price shall be determined after</u></p>	<p>1. Investments in Marketable Securities</p> <p>In acquiring or disposing of marketable securities, the Company shall, prior to the date of occurrence of the event, obtain the most recent financial statements of the target company audited or reviewed by a certified public accountant as a reference for evaluating the transaction price.</p> <p>(Newly Added)</p> <p>(Newly Added)</p>	Adjusted in response to the company's operational needs.

Articles	After	Before	Explanation
	<p data-bbox="359 226 887 633"><u>taking into consideration factors such as net asset value per share, profitability, future development potential, market interest rates, bond coupon rates, and the creditworthiness of the obligor, and with reference to the opinion of a certified public accountant and the prevailing transaction price.</u></p> <p data-bbox="359 723 887 1294">If the transaction amount reaches 20% of the Company' s paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to provide an opinion on the reasonableness of the transaction price. However, this requirement shall not apply if the securities have publicly quoted prices in an active market or where otherwise provided by the Financial Supervisory Commission.</p>	<p data-bbox="909 723 1171 2002">If the transaction amount reaches 20% of the Company' s paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to provide an opinion on the reasonableness of the transaction price. However, this requirement shall not apply if the securities have publicly quoted prices in an active market or where otherwise provided by the Financial</p>	

Articles	After	Before	Explanation
	<p data-bbox="359 347 887 427">2. Real Property, Equipment, or <u>Right-of-Use Assets</u></p> <p data-bbox="359 474 887 1630">In acquiring or disposing of real property, equipment, or right-of-use assets, <u>the responsible administrative unit shall determine the transaction price by reference to publicly announced current values, assessed present values, and actual transaction prices of nearby properties, and through processes such as inquiry, price comparison, and negotiation.</u> Except for transactions with domestic government agencies, self-constructed properties, construction on leased land, or the acquisition or disposal of equipment or right-of-use assets for business use, where the transaction amount reaches 20% of the Company' s paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, obtain an appraisal report issued by a professional appraiser and comply with the following requirements:</p> <p data-bbox="359 1677 507 1713">(omitted)</p>	<p data-bbox="909 226 1174 306">Supervisory Commission.</p> <p data-bbox="909 347 1174 427">2. Real Property or <u>Equipment</u></p> <p data-bbox="909 474 1174 2002">In acquiring or disposing of real property, equipment, or right-of-use assets thereof, except for transactions with domestic government agencies, self-constructed properties, construction on leased land, or the acquisition or disposal of equipment or right-of-use assets for business use, where the transaction amount reaches 20% of the Company' s paid-in capital or NT\$300 million or more, the Company shall, prior to the date of occurrence of the event, obtain an appraisal report issued by a professional appraiser and</p>	

Articles	After	Before	Explanation
	<p data-bbox="359 434 746 551">3. <u>Intangible Assets, Right-of-Use Assets, or Membership Certificates</u></p> <p data-bbox="359 600 863 1003">In acquiring or disposing of intangible assets, right-of-use assets, <u>or membership certificates</u>, the Company shall collect relevant pricing information in advance and carefully evaluate applicable laws and contractual terms in determining the transaction price.</p> <p data-bbox="359 1384 887 1832">If the transaction amount reaches 20% of the Company' s paid-in capital or NT\$300 million or more, except for transactions with domestic government agencies, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to provide an opinion on the reasonableness of the transaction price.</p>	<p data-bbox="909 226 1158 342">comply with the following requirements:</p> <p data-bbox="909 392 1054 423">(omitted)</p> <p data-bbox="909 434 1123 506">3. Intangible Assets</p> <p data-bbox="909 600 1171 1375">In acquiring or disposing of intangible assets or right-of-use assets thereof, the Company shall collect relevant pricing information in advance and carefully evaluate applicable laws and contractual terms in determining the transaction price.</p> <p data-bbox="909 1384 1171 1995">If the transaction amount for <u>acquiring or disposing of intangible assets</u> reaches 20% of the Company' s paid-in capital or NT\$300 million or more, except for transactions with domestic government</p>	

Articles	After	Before	Explanation
	(omitted)	<p>agencies, the Company shall, prior to the date of occurrence of the event, engage a certified public accountant to provide an opinion on the reasonableness of the transaction price.</p> <p>(omitted)</p>	
4	<p>1. Authorization Limits and Levels</p> <p>(1) Except for the acquisition of assets for operational use, the Company may acquire non-operating assets, including real property, <u>equipment, intangible assets, right-of-use assets, membership certificates</u>, or marketable securities, provided that the total amount shall not exceed <u>30%</u> of the Company' s net worth <u>as stated in its most recent financial statements audited or reviewed by a certified public accountant</u>.</p> <p>The original investment amount in any individual marketable security shall not exceed <u>50%</u> of the Company' s net worth <u>as stated in its most recent financial statements (investments in Mainland China shall be handled in accordance with the regulations of</u></p>	<p>1. Authorization Limits and Levels</p> <p>(1) Except for the acquisition of assets for operational use, the Company may acquire non-operating real property or marketable securities, provided that the total amount shall not exceed <u>60%</u> of the Company' s net worth.</p> <p>The original investment amount in any individual marketable security shall not exceed <u>40%</u> of the Company' s</p>	Adjusted in response to the company' s operational needs.

Articles	After	Before	Explanation
	<p><u>the competent authority).</u></p> <p><u>(2) The acquisition or disposal of general assets shall be subject to the following authorization limits and levels:</u></p> <p><u>1. Marketable Securities</u>  <u>(1) Transaction amount of NT\$5 million or less (inclusive):</u>  <u>Approved by the President.</u>  <u>(2) Transaction amount exceeding NT\$5 million up to NT\$20 million (inclusive):</u> <u>Approved by the Chairman.</u>  <u>(3) Transaction amount exceeding NT\$20 million: Subject to approval by the Board of Directors.</u></p> <p><u>2. Real Property, Equipment, or Right-of-Use Assets</u>  <u>(1) Transaction amount of NT\$5 million or less (inclusive):</u>  <u>Approved by the President.</u>  <u>(2) Transaction amount exceeding NT\$5 million up to NT\$50 million (inclusive):</u> <u>Approved by the Chairman.</u>  <u>(3) Transaction amount exceeding NT\$50 million: Subject to approval by the Board of Directors.</u></p> <p><u>3. Membership Certificates</u>  <u>(1) Transaction amount of NT\$2 million or less (inclusive):</u>  <u>Approved by the Chairman.</u></p>	<p>net worth.</p> <p><u>(2) Except for the acquisition of assets for operational use, the Company's subsidiaries shall not acquire non-operating real property or marketable securities.</u></p> <p>(Newly Added)</p>	

Articles	After	Before	Explanation
	<p><u>(2) Transaction amount exceeding NT\$2 million: Subject to approval by the Board of Directors.</u></p> <p><u>4. Intangible Assets or Right-of-Use Assets</u>  <u>(1) Transaction amount of NT\$2 million or less (inclusive):</u>  <u>Approved by the Chairman.</u>  <u>(2) Transaction amount exceeding NT\$2 million: Subject to approval by the Board of Directors.</u></p> <p><u>5. Other Assets</u>  <u>For assets not specifically listed above, the authorization limits and levels shall follow those applicable to marketable securities as set forth in Subparagraph 1 above.</u></p> <p>However, the foregoing shall not apply to the purchase or engagement in repurchase agreements, treasury bills, financial bonds, or time deposits for short-term fund deployment purposes.</p> <p><u>(3) When submitting an asset acquisition or disposal</u></p>	<p><u>For asset acquisition or disposal transactions exceeding NT\$20 million, each case shall be submitted to the Board of Directors for approval prior to execution.</u></p> <p>However, the foregoing shall not apply to the purchase or engagement in repurchase agreements, treasury bills, financial bonds, or time deposits for short-term fund deployment purposes.</p> <p>When submitting an asset</p>	

Articles	After	Before	Explanation
	<p>transaction to the Board of Directors for discussion, full consideration shall be given to the opinions of the independent directors. Any dissenting or qualified opinions expressed by independent directors shall be recorded in the minutes of the Board meeting.</p> <p><u>(4)</u> Major asset transactions or derivatives transactions shall be approved by more than one-half of all members of the Audit Committee and submitted to the Board of Directors for resolution, mutatis mutandis applying Paragraphs 3 and 4 of Article 19.</p> <p>2. Execution Units  <u>(1) Upon authorization as set forth above, the execution unit</u></p>	<p>acquisition or disposal transaction to the Board of Directors for discussion, full consideration shall be given to the opinions of the independent directors. Any dissenting or qualified opinions expressed by independent directors shall be recorded in the minutes of the Board meeting.</p> <p>Major asset transactions or derivatives transactions shall be approved by more than one-half of all members of the Audit Committee and submitted to the Board of Directors for resolution, mutatis mutandis applying Paragraphs 3 and 4 of Article 19.</p> <p>2. Execution Units  (Newly Added)</p>	

Articles	After	Before	Explanation
	<p><u>for the acquisition or disposal of marketable securities shall be the Company' s administrative unit.</u></p> <p><u>(2) The acquisition or disposal of real property, equipment, or right-of-use assets shall be executed by the user department and the responsible units.</u></p> <p><u>(3) The acquisition or disposal of intangible assets, right-of-use assets, or membership certificates shall, after approval in accordance with the above authorization limits and levels, be executed by the user department and the responsible units.</u></p> <p><u>(4) For assets other than those listed above, the acquisition or disposal shall be executed by each department in accordance with its respective responsibilities and the Company' s Internal Control System.</u></p> <p>3. Transaction Procedures</p> <p>All procedures and operations related to the acquisition or disposal of assets shall be conducted in accordance with applicable laws and regulations and the Company' s internal policies.</p>	<p>(Newly Added)</p> <p>(Newly Added)</p> <p>The acquisition or disposal of assets shall be executed by each department in accordance with its respective responsibilities and the Company' s Internal Control System.</p> <p>3. Transaction Procedures</p> <p>All procedures and operations related to the acquisition or disposal of assets shall be conducted in accordance with applicable laws</p>	

Articles	After	Before	Explanation
		and regulations and the Company' s internal policies.	
6	<p>(Same as current provision; omitted)</p> <p>7. The conditions and other material terms of the transaction.</p> <p>Transactions between the Company and its parent company or subsidiaries, or between subsidiaries in which the Company directly or indirectly holds 100% of the issued shares or total capital, involving the following:</p> <p>1. Acquisition or disposal of equipment or right-of-use assets</p>	<p>(Same as current provision; omitted)</p> <p>7. The conditions and other material terms of the transaction.</p> <p>For transactions between the Company and its parent company or subsidiaries, or between subsidiaries in which the Company directly or indirectly holds 100% of the issued shares or total capital, involving the following, <u>the Board of Directors may authorize the Chairman to make decisions within a specified limit, with such decisions to be submitted to the most recent Board meeting for ratification:</u></p> <p>1. Acquisition or disposal of</p>	Adjusted in response to the company' s operational needs.

Articles	After	Before	Explanation
	<p>for operational use.</p> <p>2. Acquisition or disposal of right-of-use assets of real property for operational use.</p> <p><u>For the above transactions, those with an amount of NT\$20 million or less (inclusive) shall be approved by the Chairman and reported to the most recent Board meeting; those exceeding NT\$20 million shall be subject to approval by the Board of Directors prior to execution.</u></p> <p>(omitted)</p>	<p>equipment or right-of-use assets for operational use.</p> <p>2. Acquisition or disposal of right-of-use assets of real property for operational use.</p> <p>(Newly Added)</p> <p>(omitted)</p>	
7	<p>(Same as current provision; omitted)</p> <p>5. Where the Company acquires real property or right-of-use assets thereof from a related party, and the results of the assessments conducted in accordance with Paragraphs 1 and 2 of this Article are lower than the transaction price, the Company shall undertake the following actions. If a special reserve is set aside in accordance with the following provisions, such reserve may not be utilized until the high-priced acquired or</p>	<p>(Same as current provision; omitted)</p> <p>5. Where the Company acquires real property or right-of-use assets thereof from a related party, and the results of the assessments conducted in accordance with Paragraphs 1 and 2 of this Article</p>	<p>Adjusted in response to the company's operational needs.</p>

Articles	After	Before	Explanation
	<p>leased asset has been recognized for impairment loss, disposed of, or the lease has been terminated, or appropriate compensation has been made or restoration has been completed, or other evidence confirms that there is no unreasonable circumstance, and approval has been obtained from the competent authority.</p> <p>(1) (Same as current provision; omitted)</p>	<p>are lower than the transaction price, the Company shall undertake the following actions. If a special reserve is set aside in accordance with the following provisions, such reserve may not be utilized until the high-priced acquired or leased asset has been recognized for impairment loss, disposed of, or the lease has been terminated, or appropriate compensation has been made or restoration has been completed, or other evidence confirms that there is no unreasonable circumstance, and approval has been obtained from the competent authority.</p> <p>(1) (Same as current provision; omitted)</p>	

Articles	After	Before	Explanation
	<p>(2) (Same as current provision; omitted)</p> <p>(3) (Same as current provision; omitted)</p> <p><u>Where the Company acquires real property or right-of-use assets from a related party and there is other evidence indicating that the transaction is not conducted in the ordinary course of business, the Company shall also handle such matters in accordance with the preceding two paragraphs.</u></p> <p>(Same as current provision; omitted)</p>	<p>(2) (Same as current provision; omitted)</p> <p>(3) (Same as current provision; omitted)</p> <p>(Newly Added)</p> <p>(Same as current provision; omitted)</p>	
8	<p>1. Types of Transactions</p> <p>(1) (Same as current provision; omitted)</p> <p>(2) The term “forward contracts” as used herein does not include insurance contracts, performance contracts, after-sales service contracts, long-term lease contracts, or long-term purchase (sales) contracts. <u>Matters related to margin trading of bonds shall be handled mutatis mutandis</u></p>	<p>1. Types of Transactions</p> <p>(1) (Same as current provision; omitted)</p> <p>(2) The term “forward contracts” as used herein does not include insurance contracts, performance contracts,</p>	Adjusted in response to the company’s operational needs.

Articles	After	Before	Explanation
	<p><u>in accordance with the relevant provisions of these Procedures.</u></p> <p><u>(3) Derivative transactions are classified as follows:</u></p> <p><u>Hedging transactions:</u> <u>Transactions conducted for the purpose of mitigating operational risks.</u></p> <p><u>Financial transactions (speculative transactions):</u> <u>Transactions conducted for the purpose of earning profits from price differences.</u></p> <p>2. Operating and Hedging Strategies</p> <p>The Company shall engage in derivative transactions primarily for hedging purposes (including financial hedging). The instruments selected shall mainly serve to hedge risks arising from the Company' s business operations.</p> <p>Counterparties shall, as far as</p>	<p>after-sales service contracts, long-term lease contracts, or long-term purchase (sales) contracts.</p> <p>(Newly Added)</p> <p>2. Operating and Hedging Strategies</p> <p>The Company shall engage in derivative transactions primarily for hedging purposes (including financial hedging). The instruments selected shall mainly serve to hedge risks arising from the Company' s business operations.</p> <p>Counterparties</p>	

Articles	After	Before	Explanation
	<p>practicable, be reputable banks with which the Company maintains established business relationships. Prior to engaging in foreign exchange operations, the Company shall clearly identify whether the transaction is for hedging purposes or for investment return (financial/speculative purposes), which shall serve as the basis for accounting treatment.</p> <p><u>The Company' s foreign exchange positions shall be internally offset to achieve a net position prior to execution, and such net position shall serve as the basis for transactions.</u></p> <p><u>Hedging activities shall be conducted in accordance with actual business needs. The Company may execute foreign currency hedging transactions based on its net foreign currency asset (liability) positions and prevailing exchange rate trends.</u></p> <p>3. Segregation of Duties</p>	<p>shall, as far as practicable, be reputable banks with which the Company maintains established business relationships. Prior to engaging in foreign exchange operations, the Company shall clearly identify whether the transaction is for hedging purposes or for investment return, which shall serve as the basis for accounting treatment.</p> <p>(Newly Added)</p> <p>(Newly Added)</p> <p>3. Segregation of</p>	

Articles	After	Before	Explanation
	<p>(1) - (2) (Same as current provision; omitted)</p> <p>4. Performance Evaluation  (1) Hedging transactions: Performance shall be evaluated based on the hedging strategy, <u>and such evaluation shall be conducted on a bi-weekly basis.</u></p> <p>(2) Financial (<u>speculative</u>) transactions: <u>Performance shall be evaluated on a weekly basis.</u></p> <p><u>Evaluation reports shall be submitted to the head of accounting and finance and the President for review.</u></p> <p>(3) Limits on losses: (Same as current provision; omitted)</p> <p>5. Total Contract Amount for Derivative Transactions</p> <p><u>In accordance with the authorization limits set forth in Paragraph 2 of Article 9, where such limits are insufficient, the</u></p>	<p>Duties  (1) - (2) (Same as current provision; omitted)</p> <p>4. Performance Evaluation  (1) Hedging transactions: Performance shall be measured and evaluated based on the hedging strategy.</p> <p>(2) Financial transactions: <u>The Company does not engage in financial (speculative) transactions.</u>  (Newly Added)</p> <p>(3) Limits on losses: (Same as current provision; omitted)</p> <p>5. Total Contract Amount for Derivative Transactions  The total contract amount for derivative transactions</p>	

Articles	After	Before	Explanation
	<p>Board of Directors may be authorized to increase the limits as necessary, with such increase to be submitted to the next shareholders' meeting for ratification.</p> <p><u>Total contract amount for hedging transactions: up to 100% of the most recent quarter' s operating revenue.</u></p> <p><u>Total contract amount for speculative transactions: up to 5% of the most recent quarter' s operating revenue.</u></p> <p>6. Limits on Total and Individual Contract Losses</p> <p>(1) Total loss limit for all contracts: USD <u>100,000</u>.</p> <p>(2) Loss limit for each individual contract: USD <u>20,000</u>.</p>	<p>shall be limited to <u>USD 5,000,000</u>. Where such limit is insufficient, the Board of Directors may be authorized to increase the limit as necessary, and such increase shall be submitted to the next shareholders' meeting for ratification.</p> <p>(Newly Added)</p> <p>(Newly Added)</p> <p>6. Limits on Total and Individual Contract Losses</p> <p>(1) Total loss limit for all contracts: USD <u>500,000</u>.</p> <p>(2) Loss limit for each individual contract: USD <u>250,000</u>.</p>	
9	1. Transaction Limits	1. Transaction Limits	Adjusted in response to the

Articles	After	Before	Explanation
	<p>The Finance Department shall determine appropriate transaction limits based on the Company's operational needs in order to hedge risks arising from transactions.</p> <p><u>The aforementioned limits shall also take into account the proportional limits on the total contract amount as set forth in Paragraph 5 of Article 8.</u></p> <p>2. Authorization Limits</p> <p><u>The authorization limits and approval levels for the Company's derivative transactions are as follows:</u></p> <p><u>(1) Hedging Transactions - Authorization Limits per</u></p>	<p><u>Hedging transaction limits:</u> The Finance Department shall determine appropriate limits based on the Company's operational needs in order to hedge risks arising from transactions.</p> <p>(Newly Added)</p> <p>2. Authorization Limits <u>Regardless of the transaction amount, all derivative transactions shall be approved on a case-by-case basis by the President, and shall be executed upon approval by the Chairman, and subsequently reported to the Board of Directors for acknowledgment.</u></p> <p>(Newly Added)</p>	<p>company's operational needs.</p>

Articles	After					Before	Explanation																														
	<u>Transaction</u> <table border="1" data-bbox="363 264 884 743"> <thead> <tr> <th data-bbox="363 264 491 331">Approving Authorities</th> <th data-bbox="491 264 576 331">Head of Finance</th> <th data-bbox="576 264 683 331">President</th> <th data-bbox="683 264 778 331">Chairman</th> <th data-bbox="778 264 884 331">Board of Directors</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 331 491 465">Total Contract Amount</td> <td data-bbox="491 331 576 465"></td> <td data-bbox="576 331 683 465"></td> <td data-bbox="683 331 778 465"></td> <td data-bbox="778 331 884 465"></td> </tr> <tr> <td data-bbox="363 465 491 555">Up to USD 2 million (inclusive)</td> <td data-bbox="491 465 576 555">✓</td> <td data-bbox="576 465 683 555">✓</td> <td data-bbox="683 465 778 555"></td> <td data-bbox="778 465 884 555"></td> </tr> <tr> <td data-bbox="363 555 491 689">Over USD 2 million to USD 5 million (inclusive)</td> <td data-bbox="491 555 576 689">✓</td> <td data-bbox="576 555 683 689">✓</td> <td data-bbox="683 555 778 689">✓</td> <td data-bbox="778 555 884 689"></td> </tr> <tr> <td data-bbox="363 689 491 743">Over USD 5 million</td> <td data-bbox="491 689 576 743">✓</td> <td data-bbox="576 689 683 743">✓</td> <td data-bbox="683 689 778 743">✓</td> <td data-bbox="778 689 884 743">✓</td> </tr> </tbody> </table>					Approving Authorities	Head of Finance	President	Chairman	Board of Directors	Total Contract Amount					Up to USD 2 million (inclusive)	✓	✓			Over USD 2 million to USD 5 million (inclusive)	✓	✓	✓		Over USD 5 million	✓	✓	✓	✓							
Approving Authorities	Head of Finance	President	Chairman	Board of Directors																																	
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	<u>(2) Speculative Transactions - Authorization Limits per Transaction</u> <table border="1" data-bbox="363 958 884 1594"> <thead> <tr> <th data-bbox="363 958 491 1025">Approving Authorities</th> <th data-bbox="491 958 576 1025">Head of Finance</th> <th data-bbox="576 958 683 1025">President</th> <th data-bbox="683 958 778 1025">Chairman</th> <th data-bbox="778 958 884 1025">Board of Directors</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 1025 491 1182">Total Contract Amount</td> <td data-bbox="491 1025 576 1182"></td> <td data-bbox="576 1025 683 1182"></td> <td data-bbox="683 1025 778 1182"></td> <td data-bbox="778 1025 884 1182"></td> </tr> <tr> <td data-bbox="363 1182 491 1272">Up to USD 200,000 (inclusive)</td> <td data-bbox="491 1182 576 1272">✓</td> <td data-bbox="576 1182 683 1272">✓</td> <td data-bbox="683 1182 778 1272"></td> <td data-bbox="778 1182 884 1272"></td> </tr> <tr> <td data-bbox="363 1272 491 1406">Over USD 200,000 to USD 500,000 (inclusive)</td> <td data-bbox="491 1272 576 1406">✓</td> <td data-bbox="576 1272 683 1406">✓</td> <td data-bbox="683 1272 778 1406">✓</td> <td data-bbox="778 1272 884 1406"></td> </tr> <tr> <td data-bbox="363 1406 491 1541">Over USD 500,000 to USD 1,000,000 (inclusive)</td> <td data-bbox="491 1406 576 1541">✓</td> <td data-bbox="576 1406 683 1541">✓</td> <td data-bbox="683 1406 778 1541">✓</td> <td data-bbox="778 1406 884 1541"></td> </tr> <tr> <td data-bbox="363 1541 491 1594">Over USD 1,000,000</td> <td data-bbox="491 1541 576 1594">✓</td> <td data-bbox="576 1541 683 1594">✓</td> <td data-bbox="683 1541 778 1594">✓</td> <td data-bbox="778 1541 884 1594">✓</td> </tr> </tbody> </table>					Approving Authorities	Head of Finance	President	Chairman	Board of Directors	Total Contract Amount					Up to USD 200,000 (inclusive)	✓	✓			Over USD 200,000 to USD 500,000 (inclusive)	✓	✓	✓		Over USD 500,000 to USD 1,000,000 (inclusive)	✓	✓	✓		Over USD 1,000,000	✓	✓	✓	✓	(Same as current provision; omitted)	(Same as current provision; omitted)
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Over USD 500,000 to USD 1,000,000 (inclusive)	✓	✓	✓																																		
Over USD 1,000,000	✓	✓	✓	✓																																	

【Attachment 10】

East-Tender Optoelectronics Corp.

「Rules of Procedure for Shareholders' Meetings」  
Before and After the Amendments

May 20, 2026

Articles	After	Before	Explanation
3	<p>(Paragraphs 1 to 3 omitted)</p> <p>The Company shall, at least 30 days prior to the date of a regular shareholders' meeting or 15 days prior to the date of a special shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, agendas and explanatory materials for proposals for ratification and discussion, as well as matters relating to the election or dismissal of directors, and <u>the shareholders' meeting handbook and supplementary meeting materials</u>, and upload them to the Market Observation Post System (MOPS). <u>The Company shall, at least 15 days prior to the date of the shareholders'</u></p>	<p>(Paragraphs 1 to 3 omitted)</p> <p>The Company shall, at least 30 days prior to the date of a regular shareholders' meeting or 15 days prior to the date of a special shareholders' meeting, prepare electronic files of the notice of the shareholders' meeting, proxy forms, and the agendas and explanatory materials for proposals for ratification and discussion, as well as matters relating to the election or dismissal of directors, and upload them to the Market Observation Post System (MOPS). <u>The Company shall also, at least 21 days prior to the date of a regular shareholders' meeting or 15 days prior to the date of a special shareholders'</u></p>	<p>Amended in accordance with the "Sample Template for Rules of Procedure for Shareholders' Meetings of ○○ Co., Ltd." issued by the Taipei Exchange on March 16, 2026.</p>

Articles	After	Before	Explanation
	<p>meeting, prepare the shareholders' meeting handbook and supplementary meeting materials for the meeting and make them available for shareholders' inspection at any time, and shall also display them at the Company and its appointed professional shareholder services agent.</p>	<p><u>meeting, prepare electronic files of the shareholders' meeting handbook and supplementary meeting materials and upload them to MOPS. However, if the Company has paid-in capital of NT\$10 billion or more as of the end of the most recent fiscal year, or if the combined shareholding ratio of foreign and Mainland Chinese investors recorded in the shareholders' register at the most recent regular shareholders' meeting reaches 30% or more, the aforementioned electronic files shall be uploaded at least 30 days prior to the date of the regular shareholders' meeting.</u> The Company shall, at least 15 days prior to the date of the shareholders' meeting, prepare the shareholders' meeting handbook and supplementary meeting materials for the meeting and make them available for shareholders' inspection at any</p>	

Articles	After	Before	Explanation
	(Hereinafter omitted)	time, and shall also display them at the Company and its appointed professional shareholder services agent.  (Hereinafter omitted)	
13	<p data-bbox="411 600 745 674">(Paragraphs 1 to 6 omitted)</p> <p data-bbox="411 725 745 1128">The persons responsible for supervising the casting and counting of votes shall be appointed by the chairperson; provided that the vote scrutineers shall be shareholders.</p> <p data-bbox="411 1180 745 1995"><u>Where the shareholders' meeting includes proposals for the election of directors with more candidates than the number of seats to be filled, proposals for the dismissal of directors, or proposals under Article 185 or Article 316 of the Company Act, Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act, or Subparagraph 1, Paragraph 2 of Article</u></p>	<p data-bbox="770 600 1104 674">(Paragraphs 1 to 6 omitted)</p> <p data-bbox="770 725 1104 1128">The persons responsible for supervising the casting and counting of votes shall be appointed by the chairperson; provided that the vote scrutineers shall be shareholders.</p> <p data-bbox="770 1180 1104 1211">(Hereinafter omitted)</p>	Same as above

Articles	After	Before	Explanation
	<p><u>24 or Subparagraph 1, Paragraph 2 of Article 26 of the Financial Holding Company Act, the chairperson is advised to appoint a lawyer, certified public accountant, or notary public as vote scrutineers.</u></p> <p><u>Persons appointed by the chairperson pursuant to the preceding paragraph shall not be responsible for matters related to the voting process, nor shall they serve as directors, managerial officers, or employees of the Company or its affiliates.</u></p> <p><u>The vote scrutineers shall supervise the voting and vote-counting process and shall sign the tabulation of election results.</u></p> <p><u>Where vote scrutineers are appointed pursuant to Paragraph 8, the minutes of the shareholders' meeting shall record the names and titles of the vote</u></p>		

Articles	After	Before	Explanation
	<u>scrutineers.</u>  (Subsequent paragraphs shall be renumbered accordingly)		

【Attachment 11】

Details of the Lifting of Non-Compete Restrictions for Directors

Director	Other company positions	Main business of the company	Conflict of interest when holding concurrent positions in other companies
Representative of Shengfeng Capital Co., Ltd. :SUN, CHENG-CHIANG	1. Chairman of Coworth Advance Co., Ltd.	Precision Chemical Manufacturing	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict of interest of the Company.
	2. Chairman of TungFeng Advance Technology Co.,Ltd.	Trading of semiconductor photosensing components and coating services	
	3. Chairman of LOGAH TECHNOLOGY CORPORATION.	Electronic Components	
	4. Chairman of Infinity Communication Tech. Inc.	Electronic Components Manufacturing	
	5. Corporate Directors of Win Win Precision Technology Co., Ltd.	Key Components for Semiconductor Equipment	
	6. Vice Chairman of UHT Unitech Company Ltd.	Focused on carbon fiber-related technologies	
Representative of Shengfeng No. 1 Investment Co., Ltd. :YANG, TSUNG-HAN	1. Director of Corporate Development of FOXCONN INTERCONNECT TECHNOLOGY LIMITED.	Other Electronic Components-Related Industries	The business projects of other profit-making

	2. Chairman of Yichen Capital Co., Ltd.	Investment Business	enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict of interest of the Company.
	3. Chairman of Shifeng No. 1 Capital Co., Ltd.	Investment Business	
	4. Chairman of Shifeng No. 2 Capital Co., Ltd.	Investment Business	
	5. Chairman of Shifeng No. 3 Capital Co., Ltd.	Investment Business	
	6. Chairman of Shifeng No. 5 Capital Co., Ltd.	Investment Business	
	7. Director of LOGAH TECHNOLOGY CORPORATION.	Electronic Components	
Representative of Shengfeng No. 1 Investment Co., Ltd. :SHEN, HUI-CHENG	1. Director of Patec Precision Industry Co., Ltd.	Manufacturing and sales of stamping machinery and components for automobiles and motorcycles.	The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict of interest of the Company.
	2. Director of LOGAH TECHNOLOGY CORPORATION.	Electronic Components	
	3. Independent Director of Image Match Design Inc.	IC Design-Related Business	

<p>CHIU, PAO-KUEI</p>	<p>1. Independent Director of LOGAH TECHNOLOGY CORPORATION.</p>	<p>Electronic Components</p>	<p>The business projects of other profit-making enterprises concurrently held by the director have no direct relationship with the business projects of the Company and therefore will not cause any conflict of interest of the Company.</p>
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## 【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: March 22, 2026

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%		3,876,297	11.17%	
	Shengzi No.1 Investment Co., Ltd. Representative: SHEN, HUI-CHENG			1,350,000	3.89%		1,323,000	3.81%	
	Shengzi No.1 Investment Co., Ltd. Representative: YANG, TSUNG-HAN			1,350,000	3.89%		1,323,000	3.81%	
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		7,699,297				

- Note: 1. The total number of shares issued by the company as of March 22, 2026:34,700,825  
2. The legal number of shares that all directors of the company should hold : 3,600,000, Held as of A March 22, 2026:7,699,297.  
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.