Stock code：6588

East-Tender Optoelectronics Corp.

Handbook for the First Extraordinary Shareholders' Meeting of 2026

Date: Oct 29, 2026

Meeting method: On-site shareholders meeting

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

Table Of Contents

1. Meeting Agenda ---------- 1
2. Matters for Discussion
(1) Proposal for the Company's subsidiary, Coworth Advance Co., Ltd., to acquire right-of-use assets of real estate from a related party---------- 2
3. Extempore Motions---------- 4
Attachment 1. Benefit Evaluation Form ---------- 5
Attachment 2. Real Estate Appraisal Report---------- 6
Attachment 3. Opinion on the Reasonableness of the Acquisition Price of Right-of-Use Assets ---------- 15
Attachment 4. Cash Receipts and Disbursements Forecast ----- 23
Appendix 1. Rules of Procedure for Shareholders' Meetings - 24
Appendix 2. Articles of Incorporation ---------- 41
Appdndix 3. Directors' Shareholdings ---------- 47

East-Tender Optoelectronics Corp.
Meeting agenda

Date: 9:00 AM, Thursday, October 29, 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 for Discussion
   (1) Proposal for the Company's subsidiary, Coworth Advance Co., Ltd., to acquire right-of-use assets of real estate from a related party.
4. Extempore Motions
5. Adjournment

【Matters for Discussion】

Proposal 1: Proposed by the Board of Directors

Proposal for the Company's subsidiary, Coworth Advance Co., Ltd., to acquire right-of-use assets of real estate from a related party. Submitted for approval.

Explanation:

I. To accommodate the Group's long-term capacity expansion plans and meet the needs of advanced semiconductor packaging processes, the Company's second-tier subsidiary, Coworth Advance Co., Ltd. (hereinafter referred to as "Coworth"), proposes to lease real estate from the related party Prior Company Limited. (the second-largest shareholder of Coworth; hereinafter referred to as "Prior") and acquire right-of-use assets. Given the material transaction amount, the transaction has been handled in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and relevant laws and regulations. The key terms are summarized as follows:

(I) Information on the Subject Property:

1. Leased property: Portions of land and buildings located at No. 18 and No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County (including factory premises, warehouses, offices, and ancillary facilities).
2. Lease term: 20 years. If neither party provides written notice of non-renewal prior to the expiration of the lease term, the lease may be automatically extended for an additional five years (one extension only).
3. Rent and adjustment mechanism: For Years 1 to 3, the monthly rent shall be NT$1,540,105 (excluding tax). The rent will be adjusted starting from Year 4 and thereafter once every three years based on the cumulative change in the Consumer Price Index (CPI) published by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan.
4. Maintenance, repairs and insurance: Coworth shall bear the costs of annual anti-rust and anti-corrosion coating maintenance for external steel structures, fire protection pipelines and metal facilities, as well as road repairs. Property insurance premiums shall be jointly borne in proportion to the actual leased area.

(II) Purpose, Necessity and Expected Benefits of the Acquisition:

1. Purpose and necessity: To meet the stringent stability and cleanliness requirements for high-purity chemicals used in advanced semiconductor packaging processes and to expand the Group's production capacity.

2. Expected benefits: Leasing existing compliant premises will enable the rapid establishment of production and warehousing facilities, significantly shorten the construction timeline, and reduce initial capital expenditures (please refer to Attachment 1, page 5).

(III) Reason for selecting the related party as the counterparty: The factory specifications, hazardous chemical storage layout, utility capacity, and location within the Changhua Coastal Industrial Park all meet the standards required for advanced manufacturing processes. Compared with constructing a new facility or seeking factory premises from a non-related party, this option offers greater time and cost efficiency.

(IV) Assessment of the Reasonableness of the Transaction Terms: In accordance with applicable regulations, an independent professional real estate appraiser was engaged to issue a real estate appraisal report (please refer to Attachment 2, pages 6－14), and an accountant's opinion on the reasonableness of the acquisition price of the right-of-use assets was obtained (please refer to Attachment 3, pages 15－22). The assessment confirmed that the transaction terms are consistent with arm's-length transaction principles.

(V) Information on the Related Party's Original Acquisition Costs:

1. Land cost: Prior Company Limited. acquired the land from a non-related party, 志蒼股份有限公司, on July 20, 2023. The related party's acquisition cost of the land corresponding to the leased area was NT$78,643 thousand.

2. Construction, mechanical and electrical, and fire protection works: From August 12, 2024 to January 10, 2026, Prior Company Limited. engaged non-related parties 德元營造股份有限公司 and 正順工程有限公司 to perform the works, with a total contract price of NT$218,650 thousand.

3. The above cost information has been reviewed by an independent accountant and incorporated into the reasonableness assessment.

(VI) Cash Flow Forecast and Reasonableness of Funding: A cash receipts and disbursements forecast for the one-year period commencing from the expected month of contract execution has been prepared. Rental payments will be funded by working capital and bank borrowings. The funding is sufficient and no material financial impact is expected (please refer to Attachment 4, page 23).

II. Pursuant to the resolution adopted at the 12th Meeting of the 10th Term Board of Directors of the Company on September 2, 2026, the Company's second-tier subsidiary, Coworth Advance Co., Ltd.,

proposes to acquire right-of-use assets of real estate from a related party.

III. Upon approval of this proposal, the management team of Coworth Advance Co., Ltd. is authorized to proceed, in accordance with the approved terms and applicable laws and regulations, with the execution and notarization of the relevant lease agreement and subsequent contract implementation.

Resolution:

【Extempore Motions】

【Adjournment】

【Attachment 1】

Coworth Advance Co., Ltd.
Benefit Evaluation Table

Unit: NT$ thousand

Income Statement	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating Revenue	-	-	34,002	160,924	166,024	187,680	206,448	227,093	249,802	274,782
Operating Costs	-	-	75,805	133,081	141,888	149,206	164,127	180,539	198,593	218,453
Gross Profit (Loss)	-	-	(41,803)	27,843	24,136	38,474	42,321	46,554	51,209	56,329
Gross Margin	-	-	(123%)	17%	15%	20%	20%	20%	20%	20%
Selling Expenses	-	-	-	718	693	693	762	838	922	1,014
Administrative Expenses	-	13,964	15,466	10,688	10,663	10,663	11,729	12,902	15,224	18,921
Research and Development Expenses	-	-	-	-	-	-	-	-	-	-
Expected Credit Impairment Loss (Gain)	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	2,110	13,964	15,466	11,406	11,356	11,356	12,491	13,740	16,146	19,935
Operating Profit (Loss)	(2,110)	(13,964)	(57,269)	16,437	12,780	27,118	29,830	32,814	35,063	36,394
Non-operating Income and Expenses:										
Rental Income		282	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119
Interest Income	383	561	-	-	-	-	-	-	-	-
Interest Expense	(960)	(838)	(12,629)	(12,570)	(12,066)	(11,762)	(10,586)	(9,527)	(8,574)	(7,717)
Other Gains and Losses	(1)	(1)	-	(960)	-	-	-	-	-	-
Total Non-operating Income and Expenses	(578)	4	(11,510)	(12,411)	(10,947)	(10,643)	(9,467)	(8,408)	(7,455)	(6,598)
Profit (Loss) Before Tax	(2,688)	(13,960)	(68,779)	4,026	1,833	16,475	20,363	24,406	27,608	29,796
Income Tax	-	-	-	-	-	-	-	-	1,857	5,959
Profit (Loss) After Tax	(2,688)	(13,960)	(68,779)	4,026	1,833	16,475	20,363	24,406	25,751	23,837
Add: Depreciation	-	5,189	44,508	45,940	45,527	45,527	50,080	55,088	60,597	66,657
Less: Repayment of Lease Principal	-	(2,444)	(9,436)	(9,723)	(10,018)	(10,323)	(10,435)	(10,343)	(10,657)	(10,657)
Cash Flow	(2,688)	(11,215)	(33,707)	40,243	37,342	51,679	60,008	69,151	77,548	85,796
Cumulative Cash Flow	(2,688)	(13,903)	(47,610)	(7,367)	29,975	81,654	141,662	210,813	288,361	374,157

Notes

I. Payback Period Calculation:

1. Investment Cost: NT$305,658 thousand (excluding the leased property)
2. Payback Period: 9.20 years

II. Conclusion:

Based on the above capital expenditure investment estimates, the initial investment cost is expected to be recovered within 9.20 years.

【Attachment 2】

Note: Due to the extensive length of the Real Estate Appraisal Report, the following attachment contains only an excerpt thereof. For the complete contents, please refer to the Company's Management Department.

Real Estate Appraisal Report

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistencies between the Chinese version and this translation, the Chinese version shall prevail.)

Case No.: AI22602060

Client: Coworth Advance Co., Ltd.

Subject Property:
Building E, Hazardous Chemicals Warehouse, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County; portions of the 2nd to 4th floors of Building G, Office and Laboratory, No. 18; Building J, Factory, No. 18-1; and the land for nitrogen storage tanks (Land No. 59, Xianxi Section, Xianxi Township, Changhua County); Building E and Building G under Building Registration No. 0194841 (2025), and Building J under Building Registration No. 0194840 (2025).

Report Date: July 13, 2026 (R.O.C. Year 115)

Gaoyuan Real Estate Appraisers Joint Firm

Yilan Office:
1F., No. 24, Ln. 1, Heping Rd., Yilan City, Yilan County

TEL: (03) 936-6442

Real Estate Appraisal Report - Summary

I. Real Estate Appraisal Report No.: AI22602060

II. Client: Coworth Advance Co., Ltd.

III. Basic Information:

(I) Subject Property

1. **Land Identification:** Land No. 59, Xianxi Section, Xianxi Township, Changhua County.
2. **Building Identification:** Land No. 59, Xianxi Section, Xianxi Township, Changhua County; Buildings E and G, Building Registration No. 0194841 (2025); and Building J, Building Registration No. 0194840 (2025).
3. **Property Address:** Building E, Hazardous Chemicals Warehouse, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County; portions of the 2nd to 4th floors of Building G, Office and Laboratory, No. 18; Building J, Factory, No. 18-1; and the land for nitrogen storage tanks.

(II) Area

A. Land

No.	City/County, Township/District	Section	Land No.	Land Use Zoning	Area (m²)	Owner	Scope of Rights	Ownership Area (m²)	Ownership Area (ping)
1	Xianxi Township, Changhua County	Xianxi Section	59	Type II Industrial District, Construction Land	22,704.05	Prior Company Limited.	1/1	22,704.05	6,867.9751
Total								**22,704.05**	**6,867.9751**

B. Buildings

No.	City/County, Township/District	Section	Building No.	Address	Area (m²)	Owner	Scope of Rights	Ownership Area (m²)	Ownership Area (ping)
1	Xianxi Township, Changhua County	Xianxi Section	—	Building E, Hazardous Chemicals Warehouse, No. 18, Qing'an S. 2nd Rd.	985.53	Prior Company Limited.	1/1	985.53	298.12
2	Xianxi Township, Changhua County	Xianxi Section	—	2F,Building G, Office and Laboratory, No. 18, Qing'an S. 2nd Rd.	229.08	Prior Company Limited.	1/1	229.08	69.30

No.	City/County, Township/District	Section	Building No.	Address	Area (m²)	Owner	Scope of Rights	Ownership Area (m²)	Ownership Area (ping)
3	Xianxi Township, Changhua County	Xianxi Section	—	3F, Building G, Office and Laboratory, No. 18, Qing'an S. 2nd Rd.	231.00	Prior Company Limited.	1/1	231.00	69.88
4	Xianxi Township, Changhua County	Xianxi Section	—	4F, Building G, Office and Laboratory, No. 18, Qing'an S. 2nd Rd.	76.83	Prior Company Limited.	1/1	76.83	23.24
5	Xianxi Township, Changhua County	Xianxi Section	—	Building J, Hazardous Chemicals Production Plant, No. 18-1, Qing'an S. 2nd Rd., and Land for Nitrogen Storage Tanks	1,109.60	Prior Company Limited.	1/1	1,109.60	335.65
6	Xianxi Township, Changhua County	Xianxi Section	—	2F, Building J, Factory, No. 18-1, Qing'an S. 2nd Rd.	783.66	Prior Company Limited.	1/1	783.66	237.06
7	Xianxi Township, Changhua County	Xianxi Section	—	Building J, Factory, No. 18-1, Qing'an S. 2nd Rd.	47.49	Prior Company Limited.	1/1	47.49	14.37
Total								3,463.19	1,047.62

Note: The areas stated above are based on Building Registration No. 0194841 (2025) and Building Registration No. 0194840 (2025) provided by the client.

(III) Owner of the Real Estate: Prior Company Limited.

(IV) Land Use Zoning and Designated Use: Type II Industrial District, construction land.

(V) Current Status of the Subject Property: Under construction.

(VI) Property Type: Factory premises, offices, and warehouses.

IV. Premise of Appraisal

(I) Purpose of Appraisal : Fair value appraisal of real estate and right-of-use assets acquired by a public company for purposes of rental price assessment.

(II) Type of Value : Normal rent and fair rent.

(III) Appraisal Conditions

1. The subject real estate is appraised based on the reasonable market rent under normal market conditions.
2. The right-of-use asset of the subject property is appraised based on the total rent payable over the lease term.
3. The lease term and related lease conditions are based on the contract terms provided by the client. The lease term is 20 years from the commencement date. Upon expiration of the lease term, if neither party provides written notice to the other party of its intention not to renew the lease, the lease shall be automatically extended for an additional five years, resulting in a total lease term of 25 years.

(IV) Valuation Date：June 8, 2026 (R.O.C. Year 115).

(V) Date of Inspection：March 2, 2026 (R.O.C. Year 115).

(VI) Date of Report Issuance：July 13, 2026 (R.O.C. Year 115).

V. Assessed Land Value Increment Tax and Net Value of Land

(I) Estimated Land Value Increment Tax based on the announced current land value for the current year: Rental appraisal; not applicable.

(II) Net value of the real estate after deduction of the estimated Land Value Increment Tax: Rental appraisal; not applicable.

VI. Record of Other Encumbrances

According to the land registration transcript issued by the Changhua Hemei Land Office on February 26, 2026 (R.O.C. Year 115), no other encumbrances have been registered on the subject property.

For details, please refer to the Other Encumbrances Analysis Table.

Whether the subject property is subject to any other private rights or disputes is beyond the scope of this appraisal firm's investigation. This report is prepared based on the registration transcript and other relevant documents, and the appraisal is conducted on the assumption that no other private rights exist.

VII. Conclusion of Appraised Value

The subject property consists of Building E, Hazardous Chemicals Warehouse, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County; the 2nd to 4th floors of Building G, Office and Laboratory, No. 18; Building J, Hazardous Chemicals Production Plant, No. 18-1; and the land for nitrogen storage tanks (Land No. 59, Xianxi Section, Xianxi Township, Changhua County; Buildings E and G under Building Registration No. 0194841 (2025), and Building J under Building Registration No. 0194840 (2025)).

This appraisal report is prepared for the purpose of providing a reference for the rent of real estate acquired by a public company and the acquisition of right-of-use assets through leasing. The type of value is normal rent and fair rent, and the valuation date is June 8, 2026 (R.O.C. Year 115).

In consideration of the basic information of the subject property provided by the client, the subject property is appraised based on the reasonable market rent under normal market conditions. The right-of-use asset of the subject property is appraised based on the total rent payable over the lease term. The lease term and related conditions are based on the contract terms provided by the client. The lease term is 20 years from the commencement date. Upon expiration of the lease term, if neither party provides written notice to the other party of its intention not to renew the lease, the lease shall be automatically extended for an additional five years, resulting in a total lease term of 25 years for purposes of determining the reasonable appraised value.

Based on the appraiser's investigation of the subject property and after taking into consideration general factors, regional factors, individual factors, real estate market conditions, and the most effective use of the subject property, as well as the appraiser's professional analysis, and in accordance with the Real Estate Appraiser Act and the Regulations on Real Estate Appraisal, the appraised rent has been determined. The capitalization rate provided by the client was also taken into consideration in determining the present value. The appraisal results and the final appraised amounts are as follows:

(I) Total Monthly Rent Excluding Tax:
NT$1,643,392
(New Taiwan Dollars One Million Six Hundred Forty-Three Thousand Three Hundred Ninety-Two Only)

Total Monthly Rent Including Tax:
NT$1,725,775
(New Taiwan Dollars One Million Seven Hundred Twenty-Five Thousand Seven Hundred Seventy-Five Only)

No.	Property	Floor	Appraised Rent Unit Rate (NT$/ping/month, Excl. Tax)	Leased Building Area (ping)	Appraised Monthly Rent (NT$, Excl. Tax)	Appraised Rent Unit Rate (NT$/ping/month, Incl. Tax)	Appraised Monthly Rent (NT$, Incl. Tax)
1	Building E, Hazardous Chemicals Warehouse, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	1F	NT$1,460	298.12	NT$435,255	NT$1,533	NT$457,018
2	Building G, Office and Laboratory, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	2F	NT$910	69.30	NT$63,063	NT$956	NT$66,251
3	Building G, Office and Laboratory, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	3F	NT$900	69.88	NT$62,892	NT$945	NT$66,037
4	Building G, Office and Laboratory, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	4F	NT$890	23.24	NT$20,684	NT$935	NT$21,729
5	Building J, Hazardous Chemicals Production Plant and Land for Nitrogen Storage Tanks, No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	1F	NT$1,830	335.65	NT$614,240	NT$1,922	NT$645,119
6	Building J, Hazardous Chemicals Production Plant, No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	2F	NT$1,780	237.06	NT$421,967	NT$1,869	NT$443,065

No.	Property	Floor	Appraised Rent Unit Rate (NT$/ping/month, Excl. Tax)	Leased Building Area (ping)	Appraised Monthly Rent (NT$, Excl. Tax)	Appraised Rent Unit Rate (NT$/ping/month, Incl. Tax)	Appraised Monthly Rent (NT$, Incl. Tax)
7	Building J, Hazardous Chemicals Production Plant, No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	Rooftop	NT$1,760	14.37	NT$25,291	NT$1,848	NT$26,556
Total				**1,047.62**	**NT$1,643,392**		**NT$1,725,775**

(II) Lease Security Deposit

The security deposit is determined based on the customary practice in the local rental market, under which an amount equivalent to two to three months' rent is generally collected as a security deposit. This is hereby noted.

(III) Value of Right-of-Use Assets (Excluding Tax)

No.	Property	Floor	Building Area (ping)	Value of Right-of-Use Assets (NT$, Excl. Tax)	Total (NT$)
1	Building E, Hazardous Chemicals Warehouse, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	1F	298.12	NT$85,581,692	NT$85,581,692
2	Building G, Office and Laboratory, No. 18, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	2F–4F	162.42	NT$30,902,562	NT$30,902,562
3	Building J, Hazardous Chemicals Production Plant and Land for Nitrogen Storage Tanks, No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County	1F–Rooftop	587.08	NT$209,099,556	NT$209,099,556
Total				NT$325,583,810	NT$325,583,810

The above appraisal results are applicable solely as a reference for the value of the subject property for the purposes of assessing its rental price and the fair value of right-of-use assets acquired by a public company. Users of this appraisal report should carefully review the basic statements, limiting conditions, explanations of basic matters, and appraisal conditions set forth herein to avoid misuse of the appraisal results. In addition, due to the nature of fluctuations in real estate values, the contents of this appraisal report shall remain valid for a maximum period of six months from the valuation date.

Information on the Appraiser

Basic Information			
Item	Details	Item	Details
Name	Chen, Deng-Yuan	Gender	Male
Date of Birth	June 2, 1974 (R.O.C. Year 63)	Age	52.1 years
Years of Appraisal Experience	From December 1, 2002 to present	Appraisal Experience	Approx. 23.7 years

Education	
Date	**Education**
June 1996	B.A. in Public Administration (Political Science), National Taiwan University
June 1999	M.A., Public Administration and Policy Program, Graduate Institute of Political Science, National Taiwan University
June 2010	B.Arch., Department of Architecture, National Taiwan University of Science and Technology
April 2011	Ranked No. 1 in the on-the-job master's program, Graduate Institute of Architecture and Urban Design, National Taipei University of Technology

Professional Experience	
Period	**Experience**
2001–2002	Real Estate Appraiser, Gaoyuan Land Administration Office
2003–2005	Assistant Appraiser, Chen Tai Real Estate Appraiser Firm
2005–Present	Real Estate Appraiser, Gaoyuan Real Estate Appraisers Joint Firm

Current Positions
Real Estate Appraiser, Gaoyuan Real Estate Appraisers Joint Firm; Licensed Land Administration Agent, Gaoyuan Land Administration Office; Member, Real Estate Appraisal Committee, Yilan County; Member, Real Estate Transaction Price Review Committee, Yilan County; Member, Land Price and Standard Land Price Review Committee, Taipei City Government; Member, Real Estate Appraiser Disciplinary Committee, New Taipei City Government; Supervisor, National Joint Association of Real Estate Appraisers; Executive Director, Real Estate Appraisers Association of the Republic of China.

Professional Experience and Appointments
Executive Director, National Joint Association of Real Estate Appraisers; General Affairs Committee Member, New Taipei City Real Estate Appraisers Association; Director, Taipei City Real Estate Appraisers Association; Member, Metropolitan

Renewal Review Committee; Member, Urban Planning Committee; Member, Urban Planning Review Committee; Member, New Taipei City Standard Land Price and Land Value Review Committee; Member, Yilan County Standard Land Value and Land Value Review Committee; Lecturer for courses on building floor-area transfer and urban renewal.
Areas of Expertise
Land laws, real estate appraisal, real estate economics, and land taxation laws.
Professional Licenses
Real Estate Appraiser License, Land Administration Agent License, Real Estate Broker License, Patent Agent Certificate, Professional Patent Attorney Certificate, and Arbitration Association Certificate.

【Attachment 3】

Note: Due to the extensive length of the Opinion on the Reasonableness of the Acquisition Price of Right-of-Use Assets, the following attachment contains only an excerpt thereof. For the complete contents, please refer to the Company's Management Department.

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistencies between the Chinese version and this translation, the Chinese version shall prevail.)

Coworth Advance Co., Ltd.

Opinion on the Reasonableness of the Acquisition Price of Right-of-Use Assets

Client: Coworth Advance Co., Ltd.

Valuation Date: June 8, 2026 (R.O.C. Year 115)

Date of Opinion: July 18, 2026 (R.O.C. Year 115)

Opinion Issued by: Yang Ji United CPA Firm

Independent Expert: CPA Chang, Ching-Jung

Address: 7F., No. 33, Dehui St., Zhongshan Dist., Taipei City

Coworth Advance Co., Ltd.

Opinion on the Reasonableness of the Acquisition Price of Right-of-Use Assets

Addressee: Coworth Advance Co., Ltd.

Subject: Your Company proposes to acquire right-of-use assets from Prior Company Limited. in connection with the lease of the premises located at No. 18 and No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County. You have engaged this CPA to issue an opinion on the reasonableness of the acquisition price of the right-of-use assets. The appraisal results are set forth below.

Explanation:

I. In consideration of your Company's operational and business development needs, as well as overall cost and business planning and management considerations, your Company proposes to acquire right-of-use assets from Prior Company Limited. in connection with the lease of the premises located at No. 18 and No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County. Your Company has engaged this CPA to perform the necessary appraisal procedures. In accordance with the Guidelines for Issuance of Opinions by Experts prescribed by the Taiwan Stock Exchange Corporation under Announcement No. 1100024596 dated December 2, 2021, the relevant matters are described as follows:

Client and Addressee of the Reasonableness Opinion: Coworth Advance Co., Ltd.

Scope of Engagement: Opinion on the reasonableness of the acquisition price of right-of-use assets by Coworth Advance Co., Ltd.

Legal Basis: Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

Reference Basis for Determining the Transaction Price: Appraisal conducted by Gaoyuan Real Estate Appraisers Joint Firm.

Conclusion: Based on the relevant appraisal information and materials obtained by this CPA, as well as the relevant information provided by Coworth Advance Co., Ltd., and after considering that there have been no

material changes in the overall economic environment or the Company's organization, and taking into account industry information, operating conditions, and market information obtained from objective and reliable sources, this CPA has conducted a comprehensive analysis. With respect to Coworth Advance Co., Ltd.'s proposed acquisition of right-of-use assets from Prior Company Limited., the acquisition cost of the right-of-use assets, as assessed in accordance with Article 16, Paragraph 1 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, is considered reasonable.

II. This Opinion on the Reasonableness of the Acquisition Price of Right-of-Use Assets is provided solely for the Company's internal evaluation and for reference by the competent authority and the Company's Board of Directors. It may not be used for any other purpose. This opinion is prepared based on objective and reasonable considerations and judgments, and is not intended to influence any investment or operating decisions relating to this transaction, nor does it constitute a recommendation regarding any specific transaction.

Sincerely,

Coworth Advance Co., Ltd.

Yang Ji United CPA Firm

Certified Public Accountant: Chang, Ching-Jung

July 18, 2026

Coworth Advance Co., Ltd.

Opinion on the Reasonableness of the Acquisition Price of Right-of-Use Assets (Summary)

I. Addressee of the Report:

Management Department of Coworth Advance Co., Ltd.

II. Scope of Engagement:

Opinion on the reasonableness of the acquisition price of right-of-use assets by Coworth Advance Co., Ltd.

III. Subject of Appraisal:

Right-of-use assets located at No. 18 and No. 18-1, Qing'an S. 2nd Rd., Xianxi Township, Changhua County.

IV. Standard and Premise of Value:

(I) Standard of Value: Market value.

(II) Premise of Value: Highest and best use.

V. Valuation Date:

June 8, 2026 (R.O.C. Year 115).
(Except where otherwise specifically stated in New Taiwan Dollars, all amounts in this report are denominated in New Taiwan Dollars (NT$).)

VI. Restrictions on Use:

This report is provided solely for the Company's internal evaluation and for reference by the Board of Directors in connection with the proposed transaction involving right-of-use assets, and may not be used for any other purpose.

VII. Valuation Method:

Based on the various assumptions and conditions set forth in this report, and under the basic premises of going concern, a stable overall environment, and sustainable operations of the Company, and after comprehensive consideration of applicable laws and regulations, this valuation adopts the opinion of a third-party independent expert and is conducted in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies.

VIII. Valuation Procedures

The CPA performed the following valuation procedures in accordance with the Guidelines for Issuance of Opinions by Experts. With respect to the relevant information concerning the subject of appraisal, the scope of the valuation or appraisal report, the valuation or appraisal methods adopted, significant assumptions and parameters, various adjustments, the reasoning process, conclusions, sources of information used, inquiries and calculations performed, and other necessary analyses, the CPA formed an opinion and verified compliance with applicable laws and regulations, as well as consistency with generally accepted valuation principles, real estate appraisal standards, and internationally accepted valuation methodologies. The procedures included:

(I) Defining and Confirming the Valuation Engagement

1. Confirm the assets to be valued, the purpose of the valuation, and the basis of valuation.
2. Assess whether the valuation engagement can be reasonably completed.
3. Execute an engagement letter and a confirmation letter regarding rights and obligations in connection with the valuation engagement.

(II) Investigation and Collection of Relevant Information

1. Internal information: Financial, operational, product, and financial forecast information.
2. External information: Overall economic conditions, industry conditions, capital markets, and legal and regulatory information.
3. Market information for comparable transactions.

(III) Analysis of Information Relating to the Subject of Appraisal

1. Past operating performance.
2. Current operating conditions.
3. Future prospects.
4. Industry conditions, overall economic environment, and applicable laws and regulations.

(IV) Valuation

1. Select an appropriate valuation method.

2. Determine valuation parameters based on industry analysis and relevant information.
3. Consider and reflect factors relating to economic conditions.
4. Integrate the above information to reach a valuation conclusion and assess the reasonableness of the valuation conclusion.

(V) Report Preparation and Communication

1. Prepare a preliminary written report.
2. Communicate and explain the report results.
3. Issue the formal written report.

IX. Valuation Assumptions and Disclaimers

Please refer to Attachment 1.

X. Sources of Information

(I) Financial Statements: Company profiles and relevant information — Coworth Advance Co., Ltd. and Prior Company Limited.

(II) Industry Information: Risk analysis — Taiwan Economic Journal (TEJ), public information websites, etc.

(III) Competitor Information: (R) - CMoney Investment Decision-Making Support Center.

(IV) Valuation Procedures and Methodologies: Valuation Standards Bulletin, International Valuation Standards, and Regulations on Real Estate Appraisal.

(V) Interviews with Management.

(VI) Other sources of information relating to this valuation are separately described in the sections in which such information is referenced.

XI. Valuation Conclusion

Based on the relevant appraisal information and materials obtained by this CPA, as well as the relevant information provided by Coworth Advance Co., Ltd., and after considering that there have been no material adjustments or significant changes in the overall economic environment or the Company's organization, and taking into account industry information and operating conditions obtained from objective and reliable sources, together with market information, this CPA has conducted a comprehensive analysis.

With respect to Coworth Advance Co., Ltd.'s proposed acquisition of right-of-use assets from Prior Company Limited., the acquisition cost of the right-of-use assets, as assessed by Coworth Advance Co., Ltd. in accordance with Article 16, Paragraph 1 of the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, is considered reasonable.

XII. Date of Opinion

July 18, 2026.

Attachment 3 - Independent Expert Résumé

Professional Appraiser Qualifications and Experience	
Name	Chang, Ching-Jung
Education	• Master's Degree, Graduate Institute of Accounting, Tamkang University • Bachelor's Degree in Accounting, Tamkang University • Real Estate Appraisal Credit Program, National Taipei University
Professional Experience	• Professional Valuation Committee Member, National Federation of Certified Public Accountant Associations of the R.O.C. • Tax Affairs Committee Member, National Federation of Certified Public Accountant Associations of the R.O.C. • ESG Sustainability Development Committee Member, National Federation of Certified Public Accountant Associations of the R.O.C. • Laws and Regulations Committee Member, National Federation of Certified Public Accountant Associations of the R.O.C. • Accounting and Auditing Committee Member, Taipei Certified Public Accountants Association • Deputy Convener and Deputy Chairperson, International Affairs Committee, Taipei Certified Public Accountants Association • Manager, KPMG Taiwan • Assistant Manager, PwC Taiwan • Assistant Manager, Deloitte Taiwan
Current Position	Partner CPA, Yang Ji United CPA Firm
Professional Qualifications	• Certified Public Accountant of the Republic of China (Taiwan) • Certified Enterprise Valuation Professional, Chinese Intangible Asset and Enterprise Valuation Association • Certified Intangible Asset Valuation Professional, Chinese Intangible Asset and Enterprise Valuation Association • Certified Anti-Money Laundering Specialist, National Federation of Certified Public Accountant Associations of the R.O.C. • Enterprise Sustainability Manager, Taiwan Institute for Sustainable Energy • Sustainable Supply Chain Manager, Taiwan Institute for Sustainable Energy • ISO 14064-1 Lead Verifier for Organizational Greenhouse Gas Verification • ISO 14067 Lead Verifier for Carbon Footprint Verification • Qualified Internal Control Project Reviewer • Tax Agent, Ministry of Finance • Qualified Lecturer, Ministry of Education

【Attachment 4】

Coworth Advance Co., Ltd.
Cash Receipts and Disbursements Forecast

Unit: NT$ thousand

Item / Month	Oct. 2026 (Forecast)	Nov. 2026 (Forecast)	Dec. 2026 (Forecast)	Jan. 2027 (Forecast)	Feb. 2027 (Forecast)	Mar. 2027 (Forecast)	Apr. 2027 (Forecast)	May-27 (Forecast)	Jun. 2027 (Forecast)	Jul. 2027 (Forecast)	Aug. 2027 (Forecast)	Sep. 2027 (Forecast)	Total
Beginning Cash Balance	46,016	75,328	54,662	45,013	41,910	32,195	21,331	25,848	22,023	21,840	21,368	20,178	46,016
Add: Non-financing Cash Inflows													
Cash Receipts from Sales	-	-	-	-	-	-	-	-	3,778	3,778	3,778	3,778	15,112
Cash Receipts from Rental Incom	-	-	95	92	95	95	86	95	92	95	92	95	932
Cash Receipts from Finance Inco	20	12	5	-	-	-	10,225	-	-	-	-	-	10,262
Total Non-financing Cash Inflow	20	12	100	92	95	95	10,311	95	3,870	3,873	3,870	3,873	26,306
Less: Non-financing Cash Outflows													
Trial Production Material Expenditures	9,930	2,328	1,656	1,178	828	-	-	-	-	-	-	-	15,920
Cash Payments for Sales Expenditures	-	-	-	-	-	828	2,017	1,717	1,742	2,042	1,717	1,717	11,780
Cash Payments for Operating Expenses	525	525	555	622	597	665	642	617	665	617	617	665	7,312
Personnel Expenses	1,074	1,044	1,104	1,074	1,764	1,271	1,241	1,265	1,325	1,365	1,384	1,444	15,355
Interest Expense	184	235	271	271	271	271	271	271	271	271	271	271	3,129
Rental Expense	50	50	50	50	50	50	50	50	50	50	1,071	1,667	3,238
Cash Payments for Acquisition of Asset	28,385	30,566	6,113	-	6,300	7,874	1,573						80,811
Total Non-financing Cash Outflows	40,148	34,748	9,749	3,195	9,810	10,959	5,794	3,920	4,053	4,345	5,060	5,764	137,545
Cash Capital Increase	50,000												50,000
Increase in Bank Borrowings	19,440	14,070	-	-	-	-	-	-	-	-	-	-	33,510
Total Financing Activities	69,440	14,070	-	-	-	-	-	-	-	-	-	-	83,510
Ending Cash Balance	75,328	54,662	45,013	41,910	32,195	21,331	25,848	22,023	21,840	21,368	20,178	18,287	18,287

【Appendix 1】

East-Tender Optoelectronics Corp.

Rules of Procedure for Shareholders' Meetings

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistencies between the Chinese version and this translation, the Chinese version shall prevail.)

May 20, 2026

Article 1 Legal Basis:

To establish a sound governance system for the Company's shareholders' meetings, strengthen supervisory functions, and enhance management capabilities, these Rules are adopted in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 2 Scope of Application:

Unless otherwise provided by laws and regulations or the Articles of Incorporation, the proceedings of the Company's shareholders' meetings shall be conducted in accordance with these Rules.

Article 3 Convening and Notice of Shareholders' Meetings:

Unless otherwise provided by laws and regulations, shareholders' meetings of the Company shall be convened by the Board of Directors.

Where the Company convenes a shareholders' meeting by video conference, unless otherwise provided by the Regulations Governing the Administration of Shareholder Services of Public Companies, such method shall be expressly provided for in the Articles of Incorporation and approved by a resolution of the Board of Directors. A virtual-only shareholders' meeting shall be convened by a resolution of the Board of Directors adopted with at least two-thirds of the directors present and approved by a majority of the directors present.

Any change in the method of convening a shareholders' meeting shall be resolved by the Board of Directors and shall be made no later than before the notice of the shareholders' meeting is dispatched.

The Company shall, at least 30 days before an annual shareholders' meeting or 15 days before an extraordinary shareholders' meeting, prepare electronic files of the meeting notice, proxy form, agenda items and explanatory materials relating to ratification matters, matters for discussion, election or dismissal of directors, and other proposals, as well as the meeting handbook and supplementary meeting materials, and transmit them to the Market Observation Post System (MOPS). At least 15 days before the shareholders' meeting, the Company shall prepare the meeting

handbook and supplementary meeting materials and make them available for shareholders to review at any time, and shall display them at the Company and at the professional shareholder services agent appointed by the Company.
On the day of the shareholders' meeting, the meeting handbook and supplementary meeting materials referred to in the preceding paragraph shall be provided to shareholders for reference in the following manner:

1. For a physical shareholders' meeting, they shall be distributed at the meeting venue.
2. For a hybrid shareholders' meeting, they shall be distributed at the meeting venue and transmitted in electronic form to the video conference platform.
3. For a virtual-only shareholders' meeting, they shall be transmitted in electronic form to the video conference platform.

The notice and public announcement shall specify the reasons for convening the meeting. With the consent of the recipient, the notice may be given electronically.
Matters relating to the election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for cessation of public offering status, approval of directors engaging in competing businesses, capitalization of earnings, capitalization of capital reserves, dissolution, merger or demerger of the Company, matters specified in the subparagraphs of Article 185, Paragraph 1 of the Company Act, matters under Articles 26-1 and 43-6 of the Securities and Exchange Act, and matters under Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed and their essential contents explained in the reasons for convening the meeting and may not be raised by extempore motion.
Where the reasons for convening a shareholders' meeting state that a full re-election of directors will be held and specify the date on which the newly elected directors will assume office, after the re-election is completed at that shareholders' meeting, the assumption-of-office date may not be changed at the same meeting by extempore motion or by any other means.
A shareholder holding 1% or more of the total issued shares may submit a proposal for consideration at an annual shareholders' meeting, provided that only one proposal may be submitted. If more than one proposal is submitted, none shall be included in the agenda. In addition, where a shareholder proposal falls under any of the circumstances specified in Article 172-1, Paragraph 4 of

the Company Act, the Board of Directors may exclude it from the agenda. A shareholder may submit an advisory proposal urging the Company to promote public interests or fulfill its social responsibilities. Such proposal shall be subject to the relevant procedures under Article 172-1 of the Company Act and shall be limited to one proposal; if more than one proposal is submitted, none shall be included in the agenda.

Before the book closure date prior to an annual shareholders' meeting, the Company shall publicly announce the acceptance of shareholder proposals, the method of acceptance in writing or electronically, the place of acceptance, and the acceptance period. The acceptance period shall be no less than 10 days.

A shareholder proposal shall be limited to 300 words. A proposal exceeding 300 words shall not be included in the agenda. The proposing shareholder shall attend the annual shareholders' meeting in person or by proxy and participate in the discussion of the proposal.

Before the date on which the notice of the shareholders' meeting is issued, the Company shall notify the proposing shareholder of the disposition of the proposal and shall include in the meeting notice any proposal that complies with this Article. For any shareholder proposal not included in the agenda, the Board of Directors shall explain at the shareholders' meeting the reasons for its exclusion.

Article 4 Attendance by Proxy and Authorization:

For each shareholders' meeting, a shareholder may appoint a proxy to attend the shareholders' meeting by submitting a proxy form issued by the Company specifying the scope of authorization.

Each shareholder may issue only one proxy form and appoint only one proxy. The proxy form shall be delivered to the Company at least five days before the shareholders' meeting. Where duplicate proxy forms are received, the one received first shall prevail, unless the shareholder has declared the revocation of the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting in person or exercise voting rights in writing or electronically, the shareholder shall notify the Company in writing of the revocation of the proxy appointment at least two days before the shareholders' meeting. If the revocation is made after the deadline, the voting rights exercised by the proxy at the shareholders' meeting shall prevail.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting by video

conference, the shareholder shall notify the Company in writing of the revocation of the proxy appointment at least two days before the shareholders' meeting. If the revocation is made after the deadline, the voting rights exercised by the proxy at the shareholders' meeting shall prevail.

Article 5 Principles Governing the Place and Time of Shareholders' Meetings:

A shareholders' meeting shall be held at the Company's premises or at a place convenient for shareholders to attend and suitable for holding the meeting. The meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m. In determining the place and time of the meeting, the opinions of the independent directors shall be given full consideration.

When the Company convenes a shareholders' meeting by video conference, the restriction on the meeting place set forth in the preceding paragraph shall not apply.

Article 6 Preparation of the Attendance Book and Other Documents:

The Company shall specify in the notice of the shareholders' meeting the check-in time and location for shareholders, proxy solicitors, and proxy agents (hereinafter collectively referred to as "shareholders"), as well as other matters requiring attention.

Check-in for shareholders under the preceding paragraph shall begin at least 30 minutes before the meeting commences. The check-in location shall be clearly marked, and sufficient qualified personnel shall be assigned to handle check-in. For a shareholders' meeting held by video conference, check-in shall be accepted on the video conference platform beginning at least 30 minutes before the meeting commences. Shareholders who have completed check-in shall be deemed to have attended the shareholders' meeting in person.

Shareholders shall attend the shareholders' meeting by presenting an attendance card, sign-in card, or other attendance credentials. The Company may not arbitrarily require shareholders to provide additional supporting documents beyond those required as proof of attendance. A proxy solicitor shall also carry identification documents for verification.

The Company shall provide an attendance book for shareholders attending the meeting to sign, or attending shareholders may submit sign-in cards in lieu of signing the attendance book.

The Company shall provide shareholders attending the shareholders' meeting with the meeting handbook, annual report, attendance card, speaker's slip, voting ballot, and other meeting materials. Where directors are to be elected, election ballots

shall also be provided.

Where a government agency or juristic person is a shareholder, it may appoint more than one representative to attend the shareholders' meeting. Where a juristic person is appointed as a proxy to attend a shareholders' meeting, it may appoint only one representative to attend the meeting.

Where a shareholders' meeting is held by video conference, a shareholder who intends to attend by video conference shall register with the Company at least two days before the shareholders' meeting.

Where a shareholders' meeting is held by video conference, the Company shall upload the meeting handbook, annual report, and other relevant materials to the shareholders' meeting video conference platform at least 30 minutes before the meeting commences and shall keep such information continuously available until the meeting concludes.

Article 6-1 Matters to Be Specified in the Notice of a Shareholders' Meeting Held by Video Conference:

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

1. The methods by which shareholders may participate in the video conference and exercise their rights.

2. The measures to be taken in the event of disruptions to the video conference platform or participation by video conference due to natural disasters, accidents, or other force majeure events, which shall include at least the following:

(1) The duration of a disruption that cannot be resolved and would require the meeting to be postponed or resumed, and the date on which the meeting will be postponed or resumed, if applicable.

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

(3) Where a hybrid shareholders' meeting is convened and the video conference cannot be continued, if, after deducting the number of shares represented by shareholders participating by video conference, the total number of shares represented at the meeting still meets the statutory quorum for convening the shareholders' meeting, the meeting shall continue. The shares represented by shareholders participating by video conference shall be included in the total number of shares represented at the meeting, and such shareholders shall be deemed to have abstained from voting on all proposals at that shareholders' meeting.

(4) The manner of handling a situation where the results of all proposals have been announced but extempore motions have not yet been conducted.

3. When a virtual-only shareholders' meeting is convened, the notice shall also specify appropriate alternative measures provided to shareholders who have difficulty participating in the shareholders' meeting by video conference. Except in the circumstances specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall at least provide shareholders with equipment for accessing the meeting and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other relevant matters requiring attention.

Article 7 Chairperson and Attendees of Shareholders' Meetings:

Where a shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. If the Chairman is on leave or unable to exercise his or her powers and duties for any reason, the Vice Chairman shall act on the Chairman's behalf. If there is no Vice Chairman, or if the Vice Chairman is also on leave or unable to exercise his or her powers and duties for any reason, the Chairman shall appoint one managing director to act on the Chairman's behalf; where the Company has no managing directors, the Chairman shall appoint one director to act on the Chairman's behalf. If the Chairman does not appoint a proxy, the managing directors or directors shall elect one from among themselves to act on the Chairman's behalf.

Where the chairperson under the preceding paragraph is a managing director or director acting on behalf of the Chairman, such person shall have served in that position for at least six months and shall be familiar with the Company's financial and business conditions. The same shall apply where the chairperson is a representative of a juristic-person director.

For a shareholders' meeting convened by the Board of Directors, the Chairman should personally chair the meeting, and a majority of the directors on the Board and at least one representative from each type of functional committee should attend. Their attendance shall be recorded in the minutes of the shareholders' meeting.

Where a shareholders' meeting is convened by a person with the right to convene other than the Board of Directors, such person shall serve as the chairperson. If there are two or more persons with the right to convene, they shall elect one from among themselves to serve as the chairperson.

The Company may appoint its retained attorneys, certified public accountants, or other relevant personnel to attend the shareholders' meeting.

Article 8 Audio and Video Recording of Shareholders' Meeting Proceedings:

Beginning from the time shareholder check-in is accepted, the Company shall make uninterrupted audio and video recordings of the entire shareholder check-in process, meeting proceedings, and voting and vote-counting processes.

The audio and video recordings referred to in the preceding paragraph shall be retained for at least one year. However, if a shareholder institutes legal proceedings pursuant to Article 189 of the Company Act, such recordings shall be retained until the conclusion of the litigation.

Where a shareholders' meeting is held by video conference, the Company shall record and retain information concerning shareholders' registration, enrollment, check-in, questions, voting, and the Company's vote-counting results, and shall make uninterrupted audio and video recordings of the entire video conference.

The Company shall properly retain the information and audio and video recordings referred to in the preceding paragraph for the duration of its existence, and shall provide the audio and video recordings to the party entrusted with handling the video conference affairs for retention.

Where a shareholders' meeting is held by video conference, the Company should make audio and video recordings of the back-end operation interface of the video conference platform.

Article 9 Calculation of Shares Represented at and Commencement of Shareholders' Meetings:

Attendance at a shareholders' meeting shall be calculated based on the number of shares represented. The number of shares represented at the meeting shall be calculated based on the attendance book, submitted sign-in cards, and the number of shares represented by shareholders who have checked in through the video conference platform, plus the number of shares for which voting rights are exercised in writing or electronically.

When the scheduled meeting time has arrived, the chairperson shall promptly call the meeting to order and simultaneously announce the number of shares without voting rights and the number of shares represented at the meeting.

However, if shareholders representing more than one-half of the total issued shares are not present, the chairperson may postpone the meeting. The meeting may be postponed no more than twice, and

the total postponement period may not exceed one hour. If, after two postponements, shareholders representing at least one-third of the total issued shares are still not present, the chairperson shall declare the meeting adjourned due to lack of quorum. Where the shareholders' meeting is held by video conference, the Company shall also announce the adjournment on the shareholders' meeting video conference platform.

If, after two postponements as described in the preceding paragraph, the required quorum is still not met but shareholders representing at least one-third of the total issued shares are present, a tentative resolution may be adopted pursuant to Article 175, Paragraph 1 of the Company Act, and all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month. Where the shareholders' meeting is held by video conference, shareholders wishing to attend by video conference shall re-register with the Company in accordance with Article 6.

If, before the conclusion of the meeting, the number of shares represented by the shareholders present reaches more than one-half of the total issued shares, the chairperson may resubmit the tentative resolution already adopted to the shareholders' meeting for a vote in accordance with Article 174 of the Company Act.

Article 10 Discussion of Proposals:

Where a shareholders' meeting is convened by the Board of Directors, the agenda shall be determined by the Board of Directors. All relevant proposals, including extempore motions and amendments to the original proposals, shall be voted on separately on a proposal-by-proposal basis. The meeting shall proceed in accordance with the scheduled agenda, which may not be changed without a resolution of the shareholders' meeting.

Where a shareholders' meeting is convened by a person with the right to convene other than the Board of Directors, the provisions of the preceding paragraph shall apply mutatis mutandis.

Before the proceedings under the agendas referred to in the preceding two paragraphs, including extempore motions, have concluded, the chairperson may not declare the meeting adjourned without a resolution. If the chairperson violates the Rules of Procedure and declares the meeting adjourned, the other members of the Board of Directors shall promptly assist the attending shareholders, in accordance with statutory procedures, in electing one person to serve as chairperson with the approval of more than one-half of the voting rights represented by the shareholders present, and the meeting shall continue.

The chairperson shall provide sufficient opportunity for explanation and discussion of proposals and any amendments or extempore motions submitted by shareholders. When the chairperson considers that a matter has been sufficiently discussed and is ready for a vote, the chairperson may announce the close of discussion, submit the matter to a vote, and allow sufficient time for voting.

Article 11 Shareholder Statements:

Before speaking, an attending shareholder shall first complete a speaker's slip specifying the main points of the statement, shareholder account number (or attendance card number), and account name. The chairperson shall determine the order in which shareholders speak.

An attending shareholder who submits a speaker's slip but does not speak shall be deemed not to have spoken. Where the content of the statement differs from that stated on the speaker's slip, the actual statement shall prevail.

Unless otherwise permitted by the chairperson, each shareholder may speak no more than twice on the same proposal, and each statement may not exceed five minutes. However, if a shareholder's statement violates the rules or exceeds the scope of the agenda item, the chairperson may stop the shareholder from speaking.

While an attending shareholder is speaking, other shareholders may not speak or otherwise interfere unless they have obtained the consent of both the chairperson and the shareholder who is speaking. The chairperson shall stop any violation thereof.

Where a juristic-person shareholder appoints two or more representatives to attend a shareholders' meeting, only one representative may be designated to speak on the same proposal.

After an attending shareholder has spoken, the chairperson may respond personally or designate relevant personnel to respond.

Where a shareholders' meeting is held by video conference, shareholders participating by video conference may submit questions in text form through the shareholders' meeting video conference platform from the time the chairperson calls the meeting to order until the meeting is adjourned. Each shareholder may submit no more than two questions for each proposal, and each question shall be limited to 200 words. The provisions of Paragraphs 1 through 5 shall not apply.

Where a question submitted under the preceding paragraph does not violate the rules or exceed the scope of the proposal, the question should be disclosed on the shareholders' meeting video

conference platform for the information of all participants.

Article 12 Calculation of Voting Shares and Recusal from Voting:

Voting at a shareholders' meeting shall be calculated based on the number of shares.

For resolutions of a shareholders' meeting, shares held by shareholders without voting rights shall not be included in the total number of issued shares.

A shareholder who has a personal interest in a matter under discussion at the meeting, where such interest may be detrimental to the interests of the Company, shall not participate in voting on that matter and may not exercise voting rights on behalf of another shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be included in the total voting rights represented by the shareholders present.

Except for trust enterprises or shareholder services agents approved by the competent securities authority, where one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by such proxy may not exceed 3% of the voting rights represented by the total issued shares. Any voting rights exceeding such limit shall not be counted.

Article 13 Voting on Proposals, Vote Monitoring, and Vote Counting:

Each shareholder shall be entitled to one vote for each share held, except where voting rights are restricted or where the shares have no voting rights under Article 179, Paragraph 2 of the Company Act.

When the Company convenes a shareholders' meeting, shareholders shall be permitted to exercise their voting rights electronically and may also be permitted to exercise their voting rights in writing. Where voting rights are exercised in writing or electronically, the method of exercise shall be specified in the notice of the shareholders' meeting. A shareholder who exercises voting rights in writing or electronically shall be deemed to have attended the shareholders' meeting in person. However, such shareholder shall be deemed to have abstained from voting on any extempore motions and amendments to the original proposals at that shareholders' meeting. Therefore, the Company should avoid proposing extempore motions or amendments to the original proposals.

A shareholder exercising voting rights in writing or electronically under the preceding paragraph shall deliver the declaration of intent to the Company at least two days before the shareholders' meeting. Where duplicate declarations of intent are delivered, the one received first shall prevail, except where

the shareholder has declared the revocation of the prior declaration of intent.
After a shareholder has exercised voting rights in writing or electronically, if the shareholder wishes to attend the shareholders' meeting in person or by video conference, the shareholder shall revoke the declaration of intent to exercise voting rights under the preceding paragraph, using the same method by which the voting rights were exercised, at least two days before the shareholders' meeting. If the revocation is made after the deadline, the voting rights exercised in writing or electronically shall prevail. Where a shareholder has exercised voting rights in writing or electronically and has also appointed a proxy by proxy form to attend the shareholders' meeting, the voting rights exercised by the proxy attending the meeting shall prevail.
Unless otherwise provided by the Company Act or the Company's Articles of Incorporation, a proposal shall be approved by more than one-half of the voting rights represented by the shareholders present. For each proposal, the chairperson or a person designated by the chairperson shall first announce the total number of voting rights represented by the shareholders present, after which the shareholders shall vote on each proposal separately. On the same day as the shareholders' meeting, the results of votes cast in favor of, against, and abstaining from each proposal shall be entered into the Market Observation Post System (MOPS).
Where there is an amendment or an alternative proposal to the same proposal, the chairperson shall determine the order of voting together with the original proposal. If any one of the proposals is adopted, the other proposals shall be deemed rejected and no further voting shall be required.
Vote monitors and vote counters for voting on proposals shall be appointed by the chairperson; however, vote monitors shall be shareholders.
Where a shareholders' meeting includes an election of directors in which the number of candidates exceeds the number of seats to be elected, a proposal for the dismissal of a director, or any proposal specified in Articles 185 or 316 of the Company Act; Articles 18, 27, 29, or 35 of the Business Mergers and Acquisitions Act; or Article 24, Paragraph 2, Subparagraph 1 or Article 26, Paragraph 2, Subparagraph 1 of the Financial Holding Company Act, the chairperson should appoint an attorney, certified public accountant, or notary public to serve as a vote monitor.

A person appointed by the chairperson pursuant to the preceding paragraph shall not be a person responsible for matters related to the voting procedures, nor may such person be a director, managerial officer, or employee of the Company or any affiliated enterprise.

The vote monitor shall supervise the voting and vote-counting processes and sign the election results tally sheet.

Where a vote monitor is appointed pursuant to Paragraph 8, the minutes of the shareholders' meeting shall state the name and title of the vote monitor.

Vote counting for proposals or elections at a shareholders' meeting shall be conducted openly at a location within the meeting venue. Immediately after vote counting is completed, the voting results, including the statistical voting weights, shall be announced at the meeting and recorded.

Where the Company convenes a shareholders' meeting by video conference, shareholders participating by video conference shall, after the chairperson calls the meeting to order, cast their votes on all proposals and election matters through the video conference platform. Voting shall be completed before the chairperson announces the close of voting; any vote not cast by that time shall be deemed an abstention.

Where a shareholders' meeting is held by video conference, votes shall be counted in a single tally after the chairperson announces the close of voting, and the voting and election results shall then be announced.

Where the Company convenes a hybrid shareholders' meeting, a shareholder who has registered to attend by video conference in accordance with Article 6 and subsequently wishes to attend the physical shareholders' meeting in person shall revoke the registration, using the same method by which the registration was made, at least two days before the shareholders' meeting. If the registration is not revoked by the deadline, the shareholder may attend the shareholders' meeting only by video conference.

A shareholder who has exercised voting rights in writing or electronically without revoking the declaration of intent and who participates in the shareholders' meeting by video conference may not, except with respect to extempore motions, exercise voting rights again on the original proposals, propose amendments to the original proposals, or exercise voting rights on amendments to the original proposals.

Article 14 Election Matters:

Where directors are elected at a shareholders' meeting, the election shall be conducted in accordance with the relevant

election rules adopted by the Company. The election results shall be announced at the meeting, including the names of the elected directors and the number of voting rights with which they were elected, as well as the names of the unsuccessful candidates and the number of voting rights received by each of them.

The election ballots for the election referred to in the preceding paragraph shall be sealed and signed by the vote monitors, properly retained, and kept for at least one year. However, if a shareholder institutes legal proceedings pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 15 Meeting Minutes and Execution:

Matters resolved at a shareholders' meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the chairperson and distributed to all shareholders within 20 days after the meeting. The meeting minutes may be prepared and distributed electronically.

The Company may distribute the meeting minutes referred to in the preceding paragraph by posting them on the Market Observation Post System (MOPS).

The meeting minutes shall accurately record the year, month, and date of the meeting, the venue, the name of the chairperson, the method of resolution, a summary of the proceedings, and the voting results (including the statistical voting weights). Where directors are elected, the number of voting rights received by each candidate shall be disclosed. The meeting minutes shall be permanently retained for the duration of the Company's existence.

Where a shareholders' meeting is held by video conference, in addition to the matters required to be recorded under the preceding paragraph, the meeting minutes shall also record the starting and ending times of the meeting, the method by which the meeting was convened, the names of the chairperson and the minute taker, and the methods used and actions taken to address any disruption to the video conference platform or participation by video conference due to natural disasters, accidents, or other force majeure events.

Where the Company convenes a virtual-only shareholders' meeting, in addition to complying with the preceding paragraph, the meeting minutes shall also specify the alternative measures provided to shareholders who have difficulty participating in the shareholders' meeting by video conference.

Article 16 Public Disclosure:

On the day of a shareholders' meeting, the Company shall prepare, in the prescribed format, a statistical statement showing the

number of shares solicited by proxy solicitors, the number of shares represented by proxy agents, and the number of shares represented by shareholders exercising voting rights in writing or electronically, and shall clearly disclose such information at the shareholders' meeting venue. Where a shareholders' meeting is held by video conference, the Company shall upload the foregoing information to the shareholders' meeting video conference platform at least 30 minutes before the meeting commences and shall continuously disclose such information until the meeting concludes.

Where the Company convenes a shareholders' meeting by video conference, upon calling the meeting to order, the Company shall disclose on the video conference platform the total number of shares represented by the shareholders present. The same shall apply if the total number of shares and voting rights represented by the shareholders present is recalculated during the meeting.

Where any resolution adopted at a shareholders' meeting constitutes material information as prescribed by laws and regulations or by the Taiwan Stock Exchange Corporation (Taipei Exchange), the Company shall transmit the relevant information to the Market Observation Post System (MOPS) within the prescribed time limit.

Article 17 Maintenance of Order at the Meeting Venue:

Personnel handling the administrative affairs of a shareholders' meeting shall wear identification badges or armbands.

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

Where amplification equipment is provided at the meeting venue, the chairperson may stop a shareholder from speaking if the shareholder does not use the equipment provided by the Company. If a shareholder violates the Rules of Procedure, refuses to comply with the chairperson's correction, and thereby obstructs the proceedings of the meeting, and continues to do so after being instructed to stop, the chairperson may direct ushers or security personnel to ask the shareholder to leave the meeting venue.

Article 18 Recess and Resumption of Meetings:

During the meeting, the chairperson may announce a recess at an appropriate time. In the event of force majeure, the chairperson may rule that the meeting be temporarily suspended and, depending on the circumstances, announce the time at which the meeting will resume.

If, before the scheduled agenda of the shareholders' meeting, including extempore motions, has been concluded, the meeting venue becomes unavailable for continued use, the shareholders' meeting may resolve to relocate to another venue and continue the meeting.

Pursuant to Article 182 of the Company Act, the shareholders' meeting may resolve to postpone or resume the meeting within five days.

Article 19 Information Disclosure for Shareholders' Meetings Held by Video Conference:

Where a shareholders' meeting is held by video conference, immediately after voting concludes, the Company shall disclose the voting results for each proposal and the election results on the shareholders' meeting video conference platform in accordance with applicable requirements. Such information shall remain available on the platform for at least 15 minutes after the chairperson announces the adjournment of the meeting.

Article 20 Location of the Chairperson and Minute Taker for a Virtual-Only Shareholders' Meeting:

When the Company convenes a virtual-only shareholders' meeting, the chairperson and the minute taker shall be at the same location within Taiwan, and the chairperson shall announce the address of that location when the meeting is called to order.

Article 21 Handling of Disruptions to Video Conference Connections:

Where a shareholders' meeting is held by video conference, the Company may provide shareholders with a simple connection test before the meeting and provide real-time related services both before and during the meeting to assist in resolving technical communication issues.

Where a shareholders' meeting is held by video conference, when calling the meeting to order, the chairperson shall also announce that, except in circumstances specified in Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies where postponement or resumption of the meeting is not required, if, before the chairperson announces the adjournment of the meeting, participation through the video conference platform or by video conference is disrupted due to a natural disaster, accident, or other force majeure event, and the disruption continues for 30 minutes or more, the meeting shall be postponed or resumed within five days, and Article 182 of the Company Act shall not apply.

Where a meeting is required to be postponed or resumed under the preceding paragraph, shareholders who did not register to participate in the original shareholders' meeting by video

conference may not participate in the postponed or resumed meeting.
Where a meeting is required to be postponed or resumed pursuant to Paragraph 2, shareholders who registered to participate in the original shareholders' meeting by video conference and completed check-in but do not participate in the postponed or resumed meeting shall have the number of shares represented by them at the original shareholders' meeting and the voting rights and election rights exercised by them included in the total number of shares, voting rights, and election rights represented by shareholders attending the postponed or resumed meeting.
Where a shareholders' meeting is postponed or resumed pursuant to Paragraph 2, proposals for which voting and vote counting have been completed and the voting results or the list of elected directors have been announced need not be discussed or resolved upon again.
Where the Company convenes a hybrid shareholders' meeting and the video conference cannot continue due to a circumstance specified in Paragraph 2, if, after deducting the number of shares represented by shareholders attending by video conference, the total number of shares represented at the meeting still meets the statutory quorum for convening the shareholders' meeting, the meeting shall continue and need not be postponed or resumed pursuant to Paragraph 2.
Where the meeting is required to continue under the preceding paragraph, the number of shares represented by shareholders participating by video conference shall be included in the total number of shares represented by shareholders present; however, such shareholders shall be deemed to have abstained from voting on all proposals at that shareholders' meeting.
Where the Company postpones or resumes a meeting pursuant to Paragraph 2, the relevant preparatory procedures shall be handled based on the date of the original shareholders' meeting and in accordance with the provisions set forth in Article 44-20, Paragraph 7 of the Regulations Governing the Administration of Shareholder Services of Public Companies.
With respect to the periods prescribed in the latter part of Article 12 and Article 13, Paragraph 3 of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies, and Article 44-5, Paragraph 2, Article 44-15, and Article 44-17, Paragraph 1 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall handle such matters based on the date of the shareholders' meeting postponed or resumed pursuant to

Paragraph 2.

Article 22 Measures for Addressing the Digital Divide:

When the Company convenes a virtual-only shareholders' meeting, it shall provide appropriate alternative measures for shareholders who have difficulty attending the shareholders' meeting by video conference. Except in the circumstances specified in Article 44-9, Paragraph 6 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the Company shall, at a minimum, provide shareholders with equipment for accessing the meeting and necessary assistance, and shall specify the period during which shareholders may apply to the Company and other relevant matters requiring attention.

Article 23 Supplementary Provisions:

These Rules shall take effect upon approval by the shareholders' meeting. The same shall apply to any amendments thereto.

【Appendix 2】

East-Tender Optoelectronics Corp.
Articles of Incorporation

(This English translation is prepared in accordance with the Chinese version and is for reference purposes only. If there are any inconsistencies between the Chinese version and this translation, the Chinese version shall prevail.)

Chapter I General Provisions

Article 1: The company is organized in accordance with the Company Act and is named EAST-TENDER OPTOELECTRONICS CORPORATION.

Article 2: The business activities of the Company are as follows:

1. CE01030 Optical Instruments Manufacturing.
2. I501010 Product Design.
3. CC01060 Wired Communication Equipment and Apparatus Manufacturing.
4. ZZ99999 All business activities that are not prohibited or restricted by laws and regulations, except those requiring special approval.

Article 2-1: The total amount of the Company's investments in other enterprises shall not be subject to the limitation prescribed in Article 13 of the Company Act. The Board of Directors is fully authorized to handle all matters relating to such investments.

Article 2-2: Where necessary for business purposes, the Company may provide endorsements and guarantees for others. Such endorsements and guarantees shall be handled in accordance with the Company's Procedures for Endorsements and Guarantees.

Article 3: The Company shall have its head office in Yilan County and may, when necessary, establish branch offices within or outside Taiwan upon resolution of the Board of Directors.

Article 4: The method of public notice by the Company shall be handled in accordance with Article 28 of the Company Act.

Chapter II Shares

Article 5: The total authorized capital of the Company shall be NT$1.5 billion, divided into 150 million shares with a par value of NT$10 per share, to be issued in installments. The Board of Directors is authorized to resolve on the issuance of the unissued shares as necessary based on actual needs.

Within the total authorized capital set forth in the preceding paragraph, 5 million shares shall be reserved for the issuance of employee stock options and may be issued in installments upon resolution of the Board of Directors.

If the Company proposes to issue employee stock options with an exercise price lower than the market price, such issuance shall require the attendance of shareholders representing more than

one-half of the total issued shares and the approval of at least two-thirds of the voting rights represented by the shareholders present. The issuance may be filed and processed in installments within one year from the date of the shareholders' meeting resolution.

Article 6: All shares of the Company shall be registered shares and shall be issued after being signed or sealed by a director representing the Company and duly certified in accordance with applicable laws and regulations. The Company may, in accordance with applicable laws and regulations, issue shares without printing physical share certificates, provided that such shares shall be registered with a securities depository and clearing institution.

Article 7: Transfers of shares shall be suspended during the 60-day period prior to an annual shareholders' meeting, the 30-day period prior to an extraordinary shareholders' meeting, or the five-day period prior to the record date determined by the Company for the distribution of dividends, bonuses, or other benefits.

Article 7-1: Unless otherwise provided by laws and regulations or the competent securities authority, the Company's shareholder services shall be handled in accordance with the Company Act and the Regulations Governing the Administration of Shareholder Services of Public Companies.

Chapter III Shareholders' Meetings

Article 8: Shareholders' meetings shall be classified into annual shareholders' meetings and extraordinary shareholders' meetings. An annual shareholders' meeting shall be convened once a year by the Board of Directors in accordance with applicable laws within six months after the end of each fiscal year. An extraordinary shareholders' meeting shall be convened in accordance with applicable laws whenever necessary.

Article 9: If a shareholder is unable to attend a shareholders' meeting for any reason, the shareholder may appoint a proxy to attend the meeting by executing a proxy form issued by the Company for each meeting, specifying the scope of authorization, and signing or affixing a seal thereto. In addition to Article 177 of the Company Act, matters concerning attendance by proxy shall be handled in accordance with the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies promulgated by the competent authority.

Article 10: Except as otherwise provided by the Company Act, each share held by a shareholder of the Company shall carry one voting right. Electronic voting shall be one of the methods by which the Company's shareholders may exercise their voting rights at shareholders' meetings. Relevant procedures shall be handled in

accordance with the regulations of the competent authority.

Article 11: Unless otherwise provided by the Company Act, a resolution of a shareholders' meeting shall be adopted by a majority of the voting rights represented by the shareholders present at a meeting attended by shareholders representing more than one-half of the total issued shares.

Article 11-1: Matters resolved at a shareholders' meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the chairperson and distributed to all shareholders within 20 days after the meeting. The meeting minutes may be prepared and distributed electronically.

Article 11-2: The Company's shareholders' meetings may be held by video conference or by other means announced by the central competent authority. With respect to the conditions, operating procedures, and other requirements applicable to shareholders' meetings held by video conference, where the competent authority has otherwise provided, such provisions shall apply.

Chapter IV Directors

Article 12: The Company shall have seven directors, each serving a term of three years. The directors shall be elected by the shareholders' meeting from among persons with legal capacity and may be re-elected for successive terms. The election of directors shall adopt the candidate nomination system pursuant to Article 192-1 of the Company Act.

Among the directors specified in the preceding paragraph, there shall be no fewer than three independent directors, and the number of independent directors shall constitute no less than one-fifth of the total number of directors. The professional qualifications, shareholdings, terms of office, restrictions on concurrent positions, nomination and election methods, and other requirements applicable to independent directors shall be governed by the relevant regulations of the competent securities authority.

Article 12-1: The Company may establish an Audit Committee in accordance with the relevant provisions of the Securities and Exchange Act. The Audit Committee shall exercise the powers and duties of supervisors as prescribed by the Company Act, the Securities and Exchange Act, and other applicable laws and regulations. The Audit Committee shall be composed of all independent directors.

Article 13: The Board of Directors shall be composed of the directors. With at least two-thirds of the directors present and the approval of a majority of the directors present, the directors shall elect from among themselves one Chairman in accordance with law to represent the Company externally, and may elect one Vice Chairman

in the same manner.

Article 13-1: A notice convening a meeting of the Board of Directors shall specify the reasons for convening the meeting and shall be given to each director at least seven days prior to the meeting. In the event of an emergency, however, a meeting may be convened at any time. Notice of a meeting of the Company's Board of Directors may be given in writing, by e-mail, or by facsimile.

Article 14: If the Chairman is on leave or unable to exercise his or her powers and duties for any reason, the appointment of a proxy shall be handled in accordance with the Company Act.

Directors shall attend meetings of the Board of Directors in person. If a director is unable to attend for any reason, the director may appoint another director as proxy for each meeting by issuing a written proxy specifying the scope of authorization with respect to the matters stated in the meeting notice.

A director may act as proxy for only one other director under the preceding paragraph. If a meeting of the Board of Directors is held by video conference, a director participating in the meeting by video shall be deemed to have attended the meeting in person.

Article 15: The remuneration and attendance fees of the Company's directors 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, with reference to industry standards. The Company may provide independent directors with reasonable remuneration different from that of other directors.

Article 15-1: The Company may purchase liability insurance for its directors and key officers to cover their legal liability for damages arising from the performance of their duties during their terms of office. The amount of insurance coverage and matters relating to such insurance shall be determined by the Board of Directors.

Chapter V Managers

Article 16: The Company may appoint one General Manager and several Deputy General Managers and Managers. Their appointment, dismissal, and remuneration shall be handled in accordance with the Company Act.

Chapter VI Accounting

Article 17: At the end of each fiscal year, the Board of Directors shall prepare the following documents: (1) business report; (2) financial statements; and (3) proposal for distribution of earnings or offsetting of losses, together with other relevant statements and records, and shall submit them to the annual shareholders' meeting for ratification in accordance with statutory procedures.

Article 18: The Company shall allocate 7% of its profit for the current

year as employee compensation and no more than 5% of its profit for the current year as directors' compensation; provided, however, that if the Company has accumulated losses, such losses shall first be offset.

The term "profit for the current year" as referred to in the preceding paragraph means the profit before tax for the current year before deducting employee compensation and directors' compensation.

The distribution of employee compensation and directors' compensation shall be resolved by the Board of Directors with at least two-thirds of the directors present and the approval of a majority of the directors present, and shall be reported to the shareholders' meeting.

Employee compensation may be distributed in the form of shares or cash, and the recipients may include employees of subsidiaries who meet certain eligibility requirements.

Article 18-1: If the Company's annual final accounts show a profit, the Company shall first pay taxes and offset accumulated losses from prior years, and then set aside 10% of the remaining profit as legal reserve; provided, however, that this requirement shall not apply when the legal reserve has reached the Company's paid-in capital. The Company shall also set aside or reverse special reserve in accordance with applicable laws and regulations or the requirements of the competent authority. If any profit remains, the balance, together with accumulated undistributed earnings from prior years, shall be subject to a distribution proposal prepared by the Board of Directors and distributed upon approval by resolution of the shareholders' meeting.

Article 18-2: In consideration of the Company's long-term development, capital structure, and long-term financial planning, the Company's dividend policy shall reflect its operating performance and adhere to the principle of balanced dividend distribution. However, the total amount of dividends distributed from annual earnings shall be no less than 10% of the distributable earnings for the current year, and cash dividends shall account for no less than 10% of the total dividends distributed.

Chapter VII Supplementary Provisions

Article 19: Any matters not provided for in these Articles of Incorporation shall be handled in accordance with the Company Act and other applicable laws and regulations.

Article 20: These Articles of Incorporation were established on May 8, 2000; amended for the first time on June 9, 2000; for the second time on July 31, 2000; for the third time on January 18, 2001; for the

fourth time on September 12, 2001; for the fifth time on June 18, 2003; for the sixth time on June 20, 2005; for the seventh time on May 14, 2008; for the eighth time on May 10, 2010; for the ninth time on May 11, 2012; for the tenth time on May 17, 2013; for the eleventh time on December 29, 2014; for the twelfth time on May 13, 2015; for the thirteenth time on April 13, 2016; for the fourteenth time on November 23, 2016; for the fifteenth time on June 15, 2018; for the sixteenth time on June 9, 2020; for the seventeenth time on May 27, 2022; and for the nineteenth time on May 20, 2026.

【Appendix 3】

East-Tender Optoelectronics Corp.
Schedule of director shareholding

Base date: September 30, 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	1,500,000	4.32%	
Director	Sesoda Corporation Representative: Frank Chen			4,661,297	13.43%		3,470,297	10.00%	
	Shengfeng No.1 Investment Co., Ltd. Representative: SHEN,HUI-CHENG			1,350,000	3.89%		1,323,000	3.81%	
	Shengfeng No.1 Investment Co., Ltd. Representative: YANG,TSUNG-HAN								
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			6,293,297		

Note: 1. The total number of shares issued by the company as of Sep 30, 2026:34,700,825

2. The legal number of shares that all directors of the company should hold：3,600,000, Held as of Sep 30, 2026:6,293,297.

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.