

Stock code : 6588

East-Tender Optoelectronics Corp.

2024 General meeting of the shareholders' Meeting Agenda

Date: May 2, 2024

Meeting method: On-site shareholders meeting

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

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East-Tender Optoelectronics Corp.
Meeting agenda

Date: 9:00 AM on May (Thu), 2023

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

1. Call the Meeting to Order
2. Chairman' s Remarks
3. Matters to be reported
 - (1) 2023 business report
 - (2) 2023 employees' and directors' compensation report
 - (3) Audit Committee' s Review report on the 2023 Financial Statements
4. Matters for Acknowledgment
 - (1) 2023 business report and financial statement report
 - (2) 2023 earnings distribution
5. Discussion Item
 - (1) Revision of Rules of Procedure of Shareholders' Meeting
6. Extraordinary Motions
7. Meeting Adjourned

【Matters to be reported】

1. 2023 business report.

Explanatory Notes: The Company's 2022 business report, please refer to Attachment 1 (pages 4 to 7).

2. 2023 employees' and directors' compensation report.

Explanatory Notes:

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

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

(3) Since the pre-tax loss before allocating employee and director remuneration in 2023 is NT\$81,879,777, no employee and director remuneration will be allocated.

3. Audit Committee's Review report on the 2023 Financial Statements.

Explanatory Notes: The Company's 2023 financial statements have been audited and certified by KPMG, and audited by the Audit Committee. Please refer to Attachment 2 (pages 8).

【Matters for Acknowledgment】

Proposal 1: Proposed by the Board

Proposal: Submit the Company's 2023 business report and financial statements for acceptance.

Explanatory Notes:

1. The company's 2023 business report and financial statements were reviewed and completed by the company's audit committee and an audit report was issued, and passed at the 12th meeting of the ninth board of directors on March 8, 2023. The financial report was approved by Anhou Jianye United Accountants Two accountants from the firm, Tang Jiajian and Chen Yalin, verified that the visa was complete.

2. The business report, Please refer to Attachment 1(pages 4 to 7).

The financial statement, Please refer to Attachment 3(pages 9 to 18).

Resolution:

Proposal 2: Proposed by the Board

Proposal: Submit the Company's 2023 earnings distribution proposal for acceptance.

Explanatory Notes:

1. The company's net loss after tax for 2023 is NT\$81,945,144. In accordance with the provisions of Article 228 of the Company Law, the company has prepared a profit distribution statement for 2023, Please refer to Attachment 4(pages 19).

2. Taking into account the company's profit status, future operating plan

capital needs and changes in the industrial environment, as well as taking into account factors such as long-term shareholders' rights and the company's long-term financial planning, no dividends are planned to be distributed this year.

Resolution:

【Discussion Item】

Proposal 1: Proposed by the Board

Proposal: It is proposed to revise the "Rules of Procedure of Shareholders' Meeting."

The revision is hereby submitted for resolution.

Explanatory Notes: In accordance with the resolution of the 9th meeting of the 9th board of directors of the company on August 7, 2023, the company's "Rules of Procedure for Shareholders' Meetings" were revised, Please refer to Attachment 5(pages 20 to 22).

Resolution:

【Extraordinary Motion】

【Meeting Adjourned】

【Attachment 1】

2023 Business Report

Looking back on 2023, factors such as high interest rates, high inflation, and China's post-epidemic economic performance are not as good as expected, resulting in weak global demand for end products, leading to a slowdown in manufacturing activities in various countries, coupled with the expansion of the U.S.-China chip ban, the Russia-Ukraine war, and the conflict continues to this day, and global geopolitics tends toward group confrontation, which has an impact on global economic development and social stability.

The company's net operating income in 2023 was NT\$108,363 thousand, a decrease of 36.32% from the previous year's net operating income of NT\$170,177 thousand; the net loss after tax was NT\$81,945 thousand, a decrease of NT\$170,177 thousand from the previous year. The net loss after tax was NT\$17,618 thousand, an increase of 365.12%; the after-tax net loss per share was 3.07, an increase of 2.41 from the previous year's after-tax net loss per share of 0.66. This was mainly due to the slowdown in the progress of global network infrastructure that year. Demand for communication passive components and cloud application products continues to be sluggish, leading to a decline in performance. This also affected the speed of inventory removal, resulting in an additional loss of NT\$34,929 thousand from inventory depreciation and sluggishness, and an additional NT\$32,067 thousand loss from idle production capacity due to poor production utilization rates. The combination of these factors resulted in an operating loss.

Looking forward to this year (2023), we need to pay attention to whether the effect of the US\$42.5 billion infrastructure construction plan in the United States can be seen. The company continues to develop optical coating products for application in multiple fields. Recently, automotive electronics, biomedical testing, and satellite communications have been the main focus. As for the main coating development direction, in the future, with the advent of the era of global optical diversification applications, the demand for applications in diverse fields such as automotive electronics, smart medical care, and Internet of Vehicles will increase. The company has a positive attitude towards the mid- to long-term outlook.

The company's 2023 operating results and 2024 operational plan summary are reported separately as follows:

1. Business results in 2023 :

(1) Business plan implementation results:

Amount unit: NT\$1,000

Item	2023	2022	Increase(decrease) Amount	Change ratio
Net operating income	108,363	170,177	(61,814)	(36.32%)
Gross operating profit (loss)	(30,526)	16,347	(46,873)	(286.74%)
Net loss after tax	(81,945)	(17,618)	(64,327)	365.12%

(2) Budget execution status:

The company has not disclosed its financial forecast for 2023, and its overall operations are carried out in accordance with the company's internal business target planning.

(3) Financial revenue and expenditure and profitability analysis:

1. Financial income and expenditure:

The company's net cash outflow from operating activities in 2023 was 46,735 thousand, net cash outflow from investing activities was 6,019 thousand, net cash inflow from financing activities was 6,207 thousand, and the balance of cash and equivalent cash at the end of the period was 158,315 thousand.

2. Profitability analysis:

Item		2023	2022
Financial structure (%)	Debt to assets ratio	21.05	20.05
	Long-term funds account for real estate, Plant and equipment ratio	134.03	142.16
Profitability	Return on assets (%)	(8.52)	(1.62)
	Return on equity (%)	(11.04)	(2.20)
	EPS(NT\$)	(3.07)	(0.66)

(4) Research and development status:

The company is positioned as a professional optical communication filter manufacturer and actively invests in production technology improvement and innovative research and development. In recent years, high-speed wireless networks, 100Gbps & 400Gbps cloud data centers, CATV and next-generation WDM-PON components can be jointly developed with module and system manufacturers in order to maintain a long-term leading position.

Recently, the global economy has gradually recovered after the epidemic, and the equipment expansion of high-speed networks has also begun to gradually resume. In addition to the thin film filters required for 5G networks, our company has also begun to actively develop the next generation of optical filters with the United States,

South Korea, Japan and other countries. Thin film filters for next-generation 6G network equipment.

In addition to the existing optical communications industry, the company has also expanded its optical coating business, actively developing biomedical filters for detection, optical component coating OEM services, and various sensing component coating OEM services, focusing on expanding Coating services in the visible light band meet customers' various coating needs.

2. Summary of business plan for this year:

(1) Operating strategy:

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

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

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

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

Unit: thousand pieces

Product	Estimated production/ purchase quantity	Estimated sales quantity
Optical coating components	4,195	4,318

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

In the future, the company will increase its efforts in high-speed network-related applications and actively develop filter products for biomedical testing. It will continue to pay attention to the development of various industries and expand product competitiveness and production capacity in a timely manner.

Although the Russia-Ukraine war and the Israel-Kazakhstan conflict will not have a direct impact on the company, the turmoil has brought about an increase in international energy and key raw material prices, increasing operational variables, and the subsequent impact needs to be continuously observed.

In terms of the regulatory environment, the company has actively cooperated in adjustments and implementation to comply with the latest regulations of the law, and is always aware of the impact of the law

on the company's operations.

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

Chairman:
Frank Chen

General Manager:
Li-Qun Su

Accounting Officer:
Zhu-Bao Xu

【Attachment 2】

East-Tender Optoelectronics Corp.

Audit Committee' s Review Report

The board of directors hereby authorizes the company to submit the company' s 2024 business report, financial statements and earnings distribution proposal. The financial statements have been reviewed and submitted by accountants Tang Jiajian and Chen Yalin of Anhou Jianye United Accounting Firm entrusted by the board of directors to submit an audit report. The audit committee has reviewed and found that there are no discrepancies in the various forms submitted by the board of directors, and has submitted them for review in accordance with the provisions of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

Sincerely

2024 General shareholders' meeting of the Company

East-Tender Optoelectronics Corp.

Audit Committee Convener: Zhong-Kang Huang

March 8, 2024

【Attachment 3】



安侯建業聯合會計師事務所

KPMG

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Independent Auditors' Report

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

Opinion

The balance sheet of East-Tender Optoelectronics Corp. as of December 31, 2023 and 2022, as well as the comprehensive income statement and changes in equity from January 1 to December 31, 2023 and 2022 The financial statements and cash flow statements, as well as the notes to individual financial reports (including a summary of significant accounting policies), have been reviewed by our accountants.

In the opinion of this accountant, the above individual financial reports have been prepared in all material respects in accordance with the Financial Reporting Standards for Securities Issuers and are sufficient to adequately express the financial statements of East-Tender Optoelectronics Corp. for December 31, 2023 and 2022. financial position, as well as financial performance and cash flow from January 1 to December 31, 2023 and 2022.

Basis for Opinion

This accountant performs the audit work in accordance with the rules and auditing standards for auditing financial statements entrusted by accountants. The accountant's responsibilities under these standards are further described in the section on the accountant's responsibilities for auditing individual financial reports. The personnel of the accounting firm affiliated to the accounting firm who are subject to independence regulations have maintained detached independence from East-Tender Optoelectronics Corp. in accordance with the professional ethics of accountants and fulfilled other responsibilities in the regulations. The accountants believe that sufficient and appropriate audit evidence has been obtained as a basis

for expressing an audit opinion.

Key Audit Matters

The key audit matters refer to the most important matters in the audit of the individual financial report of East-Tender Optoelectronics Corp. for the year 2023 based on the professional judgment of this accountant. These matters have been addressed in the process of reviewing the individual financial reports as a whole and forming audit opinions. The accountant does not express an independent opinion on these matters. The key audit matters that the accountant determines should be communicated in the audit report are as follows:

1. Impairment of long-term non-financial assets

For accounting policies regarding impairment of long-term non-financial assets, please refer to Note 4 (10) Impairment of non-financial assets of individual financial reports; for assumptions and estimation uncertainties, please refer to Note 5; for instructions on the assessment of impairment of long-term non-financial assets, please refer to Note 6 (6) Real estate, plant and equipment.

Description of key inspection items:

East-Tender Optoelectronics Corp. regularly evaluates whether long-term non-financial assets have signs of impairment. When the long-term financial assets of East-Tender Optoelectronics Corp. show signs of impairment, the fair value model is used for subsequent measurement. Since the assessment of fair value involves significant management estimates and judgments, the inclusion of fluctuations in fair value in profit and loss will also have a significant impact. Therefore, the accountant listed the impairment of long-term non-financial assets as one of the important matters in the review of this year's financial statements.

Corresponding verification procedures:

The accountant's main audit procedures for the above key audit matters: assess the professional ability and independence of the independent evaluators used by the management; assess the judgment used by the independent evaluators used by the management in the

evaluation, including the evaluation methods and the Whether the main assumptions used are reasonable; verify the correctness of the information used by the independent evaluators used by management in the evaluation.

2. Evaluation of inventory sluggishness losses

Please refer to Note 4(7) of the individual financial report for the accounting policy of provision for inventory depreciation losses; please refer to Note 5 for the uncertainties of assumptions and estimates; please refer to Note 6(4) for disclosures related to the subsequent measurement of inventories.

Description of key inspection items:

The inventory of East-Tender Optoelectronics Corp. mainly consists of thin film filter components in the optical communication industry. Due to rapid changes in technology and continuous technological upgrading of production, the original products may be outdated or no longer meet market demand, resulting in an increase in inventory and additional inventory. The evaluation of sluggishness involves the subjective judgment of the management, so the accountant listed the evaluation of inventory allowance for depreciation losses as one of the important matters in the review of this year's financial statements.

Corresponding verification procedures:

The accountant's main audit procedures include understanding the inventory sluggishness evaluation policy adopted by management, and comparing the actual status of sluggish inventory in the past to evaluate the accuracy of past management estimates; obtaining inventory age reports, selecting samples, and verifying inventory change documents, test the correctness of the inventory age calculation; evaluate the appropriateness of the management's decision on the inventory slack provision ratio; recalculate the inventory allowance for slack losses based on the slack provision ratio applicable to the inventory age range.

Responsibility of management and governance entities for individual financial reports

The responsibility of the management is to prepare individual financial reports that are adequately expressed in accordance with the financial reporting standards of securities issuers and to maintain necessary internal controls related to the preparation of individual financial reports to ensure that there are no significant consequences of fraud or errors in individual financial reports. False expression.

When preparing individual financial reports, management's responsibilities include assessing East-Tender Optoelectronics Corp.'s ability to continue as a going concern, disclosure of relevant matters, and the adoption of the going concern basis of accounting, unless management intends to liquidate East-Tender Optoelectronics Corp. or cease operations, or there is no practical alternative other than liquidation or suspension of operations.

The governance unit of East-Tender Optoelectronics Corp. (including the audit committee) is responsible for supervising the financial reporting process.

Accountants' responsibilities for reviewing individual financial reports

The purpose of the accountant's audit of individual financial reports is to obtain reasonable confidence as to whether there are any material misrepresentations resulting from fraud or error in the individual financial reports as a whole, and to issue an audit report. Reasonable certainty is a high degree of confidence, but there is no guarantee that the review work performed in accordance with auditing standards will be able to detect material misrepresentations in individual financial reports. Misrepresentation may result from fraud or error.

Misrepresentations of individual amounts or aggregate amounts are considered material if they can reasonably be expected to affect the economic decisions of individual users of financial statements.

Our accountants use professional judgment and professional skepticism when conducting audits in accordance with auditing standards. The accountant also performs the following tasks:

1. Identify and assess the risk of material misrepresentation of individual financial reports due to fraud or error; design and

implement appropriate responses to the assessed risks; and obtain sufficient and appropriate audit evidence as the basis for audit opinions. Because fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls, the risk of not detecting a material misrepresentation resulting from fraud is higher than that resulting from error.

2. Obtain the necessary understanding of the internal controls related to the audit in order to design appropriate audit procedures under the circumstances, but the purpose is not to express opinions on the effectiveness of the internal controls of East-Tender Optoelectronics Corp.
3. Evaluate the appropriateness of accounting policies adopted by management and the reasonableness of accounting estimates and related disclosures made by management.
4. Based on the audit evidence obtained, make a conclusion on the appropriateness of management's adoption of the going concern accounting basis and whether there are significant uncertainties in events or circumstances that may cast significant doubt on East-Tender Optoelectronics Corp.'s ability to continue operating. If the accountant believes that there are significant uncertainties in such events or circumstances, he or she must remind individual financial report users in the audit report to pay attention to the relevant disclosures in individual financial reports, or revise the audit opinion when such disclosures are inappropriate. The accountant's conclusion is based on the audit evidence obtained as of the date of the audit report. However, future events or circumstances may cause East-Tender Optoelectronics Corp. to no longer have the ability to continue operating.
5. Evaluate the overall presentation, structure and content of individual financial reports (including relevant notes), and whether individual financial reports adequately represent relevant transactions and events.

The matters that the accountant communicates with the governance unit include the planned scope and time of the audit, as well as significant audit findings (including significant deficiencies in internal control identified during the audit process).

The accountant also provides the governance unit with a statement that

the personnel of the firm to which the accountant is affiliated who are subject to independence regulations have complied with the independence-related statements in the professional ethics for accountants, and communicates with the governance unit all relationships and other matters that may be considered to affect the accountant's independence. matters (including relevant protective measures).

The accountant decided on the key audit matters for the 2023 individual financial report review of East-Tender Optoelectronics Corp. from the matters communicated with the governance unit. The accountant will describe these matters in the audit report, unless the law does not allow public disclosure of specific matters, or in extremely rare circumstances, the accountant decides not to communicate specific matters in the audit report because the negative consequences of such communication can be reasonably expected. The impact outweighs the public interest it enhances.

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

KPMG

Taipei, Taiwan (Republic of China)

Notes to Readers

The accompanying parent company only financial statements are intended only to present the statement of financial position, financial performance and its cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China. The auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language auditors' report and parent company only financial statements, the Chinese version shall prevail.

East-Tender Optoelectronics Corp.
Balance Sheets
December 31, 2023 and 2022

Expressed in Thousands of New Taiwan Dollars

Assets	2023. 12. 31		2022. 12. 31			Liabilities and Equity	2023. 12. 31		2022. 12. 31	
	Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Current liabilities :				
1100 Cash and cash equivalents (note 6(1))	\$158,315	18	204,862	21	2100	Short-term borrowings (notes 6(9))	\$40,000	5	20,000	2
1150 Notes receivable, net (note 6(3))	256	-	-	-	2170	Accounts payable	8,279	1	13,037	2
1170 Accounts receivable, net (note 6(3))	17,687	2	18,794	2	2209	Other payables (note 6(11))	13,702	2	19,819	2
1200 Income tax assets	281	-	41	-	2280	Lease liabilities-current (note 6(10))	432	-	1,460	-
					2322	Long-term loans due within one year(note 6(6) \ (9)&8)	12,318	1	11,500	1
130X Inventories (note 6(4))	72,046	8	78,952	8		Other current liabilities	3,101	-	2,825	-
1476 Other current financial assets	259	-	93	-	2399	Total current liabilities	77,832	9	68,641	7
1479 Other current assets	3,312	-	3,934	-		Non-Current liabilities :				
Total current assets	252,156	28	306,676	31	2540	Long term loan (note 6(6) \ (9)&8)	107,970	12	121,106	12
Non-current assets :										
1517 Non-current financial assets at fair value through other comprehensive income (note 6(2))	11,738	1	8,515	1	2570	Deferred tax liabilities (note 6(12))	318	-	-	-
1600 Property, plant and equipment (notes 6(6) \ 8 & 9)	607,050	69	639,204	66	2580	Lease liabilities-non-current (note 6(10))	638	-	551	-
					2640	Net defined benefit liabilities - non-curren(note 6(11))	928	-	5,665	1
1755 Right-of-use assets (note 6(7))	1,047	-	1,849	-		Total non-current liabilities	109,854	12	127,322	13
1840 Deferred tax assets (note 6(12))	19,023	2	19,591	2		Total liabilities	187,686	21	195,963	20
1900 Other non-current assets(notes 6(8) \ 9)	465	-	1,506	-		Equity (notes 6(11) \ (12)&(13)) :				
Total non-current assets	639,323	72	670,665	69	3100	Common stock	267,008	30	267,008	27
					3200	Capital surplus	300,739	34	300,739	31
					3300	Retained earnings :				
					3310	Legal reserve	64,379	7	64,379	7
					3320	Special reserve	1,907	-	225	-
					3350	Unappropriated retained earnings	68,925	8	150,934	15
							135,211	15	215,538	22
					3400	Other equity interest :				
					3420	Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	835	-	(1,907)	-
						Total equity	703,793	79	781,378	80
Total assets	\$891,479	100	977,341	100		Total liabilities and equity	\$891,479	100	977,341	100

East-Tender Optoelectronics Corp.
Statements of Comprehensive Income
For the years ended December 31, 2023 and 2022

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

	2023		2022	
	Amount	%	Amount	%
4111 sales revenue(note 6(15))	\$108,363	100	170,177	100
5111 sales cost (notes 6(4)、(6)、(7)、(10)、(1)&12)				
	138,889	128	153,830	90
5900 Gross profit from operations	(30,526)	(28)	16,347	10
6000 Operating expenses (notes 6(3)、(6)、(7)、(10)、(11)&12) :				
6100 Selling expenses	6,056	6	7,239	4
6200 Administrative expenses	26,304	24	31,642	19
6300 Research expenses	22,098	20	18,544	11
6450 Expected credit loss	564	1	(3,184)	(2)
Total operating expenses	55,022	51	54,241	32
6900 Net operating income	(85,548)	(79)	(37,894)	(22)
7000 Non-operating income and expenses(notes 6(6)、(10)&(17)) :				
7100 Interest income	2,725	3	500	-
7010 Other income	330	-	337	-
7020 Other gains and losses	3,522	3	16,084	9
7050 Finance costs	(2,909)	(3)	(1,638)	(1)
Total non-operating income and expenses	3,668	3	15,283	8
7900 Income before tax	(81,880)	(76)	(22,611)	(14)
7951 Less: Income tax expenses (note 6(12))	65	-	(4,993)	(3)
Net income	(81,945)	(76)	(17,618)	(11)
8300 Other comprehensive income (notes 6(11)、(12)&(13))				
8310 Components of other comprehensive income that will not be reclassified to profit or loss				
8311 Remeasurements of defined benefit plans	2,023	2	1,318	1
8316 Unrealized gains or losses from financial assets measured at fair value through other comprehensive income	3,223	3	(1,845)	(1)
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(886)	(1)	(101)	-
8300 Other comprehensive income	4,360	4	(628)	-
8500 Total comprehensive income	(\$77,585)	(72)	(18,246)	(11)
Loss per share(notes 6(14))(expressed in New Taiwan Dollars)				
9750 Basic earnings per share		(\$3.07)		(0.66)
9850 Diluted earnings per share		(\$3.07)		(0.66)

East-Tender Optoelectronics Corp.
 Statements of Changes in Equity
 For the years ended December 31, 2023 and 2022

Expressed in Thousands of New Taiwan Dollars

	Retained earnings					Total other equity		Total equity
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Unrealized gains or losses on financial assets measured at fair value through other comprehensive income		
Balance at January 1, 2022	\$ 267,008	300,739	63,064	315	188,749	(225)		819,650
Appropriation and distribution of retained earnings:								
Legal reserve	-	-	1,315	-	(1,315)	-		-
Cash dividends	-	-	-	-	(20,026)	-		(20,026)
Reversal of special reserve	-	-	-	(90)	90	-		-
Net income	-	-	-	-	(17,618)	-		(17,618)
Other comprehensive income	-	-	-	-	1,054	(1,682)		(628)
Total comprehensive income	-	-	-	-	(16,564)	(1,682)		(18,246)
Balance at December 31, 2022	267,008	300,739	64,379	225	150,934	(1,907)		781,378
Appropriation and distribution of retained earnings:								
Reversal of special reserve	-	-	-	1,682	(1,682)	-		-
Net income	-	-	-	-	(81,945)	-		(81,945)
Other comprehensive income	-	-	-	-	1,618	2,742		4,360
Total comprehensive income	-	-	-	-	(80,327)	2,742		(77,585)
Balance at December 31, 2023	\$ 267,008	300,739	64,379	1,907	68,925	835		703,793

East-Tender Optoelectronics Corp.
Statements of Cash Flows
For the years ended December 31, 2023 and 2022

Expressed in Thousands of New Taiwan Dollars

	2023	2022
Cash flows from operating activities:		
Profit before tax	(\$81,880)	(22,611)
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	44,741	46,249
Expected credit loss	564	(3,184)
Interest expense	2,909	1,638
Interest income	(2,725)	(500)
Dividend income	(330)	(337)
Gain on disposal of property, plant and equipment	(4,909)	389
Property, plant and equipment transferred to expenses	63	82
Lease modification losses	4	21
Others	-	(24)
Total adjustments to reconcile profit (loss)	40,317	44,334
Changes in operating assets and liabilities:		
Net changes in assets related to operating activities:		
Decrease (increase) in notes receivable	(256)	3
Decrease in accounts receivable	543	41,662
Inventory reduction	6,906	4,587
Decrease (increase) in other financial assets	55	(55)
Decrease in other current assets	622	6,658
Total net changes in assets related to operating activities	7,870	52,855
Net change in liabilities related to operating activities:		
Accounts payable (decrease) increased	(4,758)	1,724
Reduction in other payables	(5,129)	(3,153)
Increase in other current liabilities	275	1,875
Net defined benefit liabilities decreased	(2,714)	(263)
Total net changes in liabilities related to operating activities	(12,326)	183
Total changes in operating assets and liabilities	(4,456)	53,038
Total adjustment items	35,861	97,372
Cash flow (outflow) from operations	(46,019)	74,761
Interest received	2,504	462
Interest paid	(2,915)	(1,590)
(pay) refund of income tax	(305)	2,164
Net cash (outflow) inflow from operating activities	(46,735)	75,797
Cash flows from investing activities:		
Acquisition of property, plant and equipment	(12,299)	(161,289)
Disposal of price of real estate, plant and equipment	4,909	228
Margin deposit reduced	1,506	454
Dividends received	330	337
Increase in prepaid equipment payment	(465)	-
Net cash outflow from investing activities	(6,019)	(160,270)
Cash flow from financing activities:		
Increase in short-term loans	120,000	20,000
Decrease in short-term loans	(100,000)	(20,000)
long-term borrowing	-	50,000
repay long-term borrowings	(12,318)	(11,485)
Lease principal repayment	(1,475)	(2,405)
Pay cash dividends	-	(20,026)
Net cash inflow from financing activities	6,207	16,084
Decreases in cash and cash equivalents for the period	(46,547)	(68,389)
Cash and cash equivalents at beginning of period	204,862	273,251
Cash and cash equivalents at end of period	\$158,315	204,862

【Attachment 4】

East-Tender Optoelectronics Corp.

Earnings Distribution Table

2023

Unit: New Taiwan Dollar

Undistributed surplus earnings, beginning of period		149,251,708
Add (subtract):		
Determine the remeasurement of the benefit plan	1,617,965	
Current year net profit after tax	(81,945,144)	
Reversal of special surplus reserve	1,906,651	
Amount available for distribution		70,831,180
Undistributed surplus earnings, end of period		70,831,180

Chairman:
Frank Chen

General Manager:
Li-Qun Su

Accounting Officer:
Zhu-Bao Xu

【Attachment 5】

East-Tender Optoelectronics Corp.

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

May 2, 2024

Articles	After	Before	Explanation
3	<p>Shareholders' meeting convening and meeting notice: Unless otherwise provided by law, the company's shareholders' meeting shall be convened by the board of directors.</p> <p><u>When a company convenes a video meeting of shareholders, unless otherwise specified in the stock affairs handling standards for companies that issue shares to the public, it should be stated in the articles of association and approved by the board of directors. The video conference of shareholders should be approved by the board of directors with more than two-thirds of the directors present and The resolution shall be passed with the approval of more than half of the directors present.</u></p> <p>Changes in the method of convening the company's</p>	<p>Shareholders' meeting convening and meeting notice: Unless otherwise provided by law, the company's shareholders' meeting shall be convened by the board of directors.</p> <p>Changes in the method of convening the company's</p>	Adjust according to regulations

Articles	After	Before	Explanation
	shareholders' meeting shall be subject to resolution by the board of directors, and shall be made no later than before the notice of the shareholders' meeting is sent.....	shareholders' meeting shall be subject to resolution by the board of directors, and shall be made no later than before the notice of the shareholders' meeting is sent.....	
6-1	<p>When convening a video conference of shareholders, the convening notice should contain the following matters:</p> <p>3. Convene a video conference of shareholders and specify appropriate alternative measures for shareholders who would have difficulty participating via video conference. <u>Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, shareholders should at least be provided with connection equipment and necessary assistance, and the</u></p>	<p>When convening a video conference of shareholders, the convening notice should contain the following matters:</p> <p>3. Convene a video conference of shareholders and specify appropriate alternative measures for shareholders who would have difficulty participating via video conference. <u>Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, shareholders should at least be provided with connection equipment and necessary assistance, and the</u></p>	Same as above.

Articles	After	Before	Explanation
	<u>period during which shareholders can apply to the company and other relevant matters should be noted. matter.</u>	<u>period during which shareholders can apply to the company and other relevant matters should be noted. matter.</u>	
22	<p>Dealing with digital gaps: When the company convenes a video conference of shareholders, it should provide appropriate alternative measures for shareholders who would have difficulty attending the meeting via video conference.</p> <p><u>Except for the circumstances stipulated in Paragraph 6 of Article 44-9 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, shareholders should at least be provided with connection equipment and necessary assistance, and the period during which shareholders can apply to the company and other relevant matters should be noted. matter.</u></p>	<p>Dealing with digital gaps: When the company convenes a video conference of shareholders, it should provide appropriate alternative measures for shareholders who would have difficulty attending the meeting via video conference.</p>	Same as above.

【Attachment 6】

East-Tender Optoelectronics Corp.

Rules of Procedure for Shareholders Meetings

May 27, 2022

Article 1 Legal basis:

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

Article 2 Scope of application:

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

Article 3 Shareholders' meeting convening and meeting notice:

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

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

The company shall, thirty days before the regular shareholders' meeting or fifteen days before the extraordinary shareholders' meeting, submit the notice of the shareholders' meeting, the form of proxy, the reasons for each proposal including the recognition proposal, discussion proposal, election or removal of directors, etc. The explanatory information is made into an electronic file and sent to the Public Information Observatory. And twenty-one days before the shareholders' regular meeting or fifteen days before the shareholders' extraordinary meeting, prepare the shareholders' meeting manual and meeting supplementary materials, prepare electronic files and send them to the public information observation station, but the company's paid-in capital on the end of the most recent fiscal year If the amount reaches more than NT\$10 billion or the shareholders' register of the most recent shareholders' meeting held in the most recent fiscal year has a total shareholding ratio of foreign capital and mainland capital exceeding 30%, an electronic document shall be opened 30 days before the completion of the shareholders' meeting. Transfer of files. Fifteen days before the shareholders' meeting, the

proceedings manual and meeting supplementary information for the current shareholders' meeting shall be prepared for shareholders to request at any time and displayed at the company and the professional stock agency appointed by the company.

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

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

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

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

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

Shareholders holding more than 1% of the total number of issued shares may submit a resolution to the company's shareholders' general meeting. Only one proposal is allowed. Any proposal that contains more than one proposal will not be included in the proposal. In addition, if the proposal proposed by the shareholder falls under any of the conditions specified in Article 172-1, Paragraph 4 of the Company Law, the board of directors may not list it as a proposal. Shareholders may submit proposals to urge the company to enhance public interests or

fulfill social responsibilities. The procedure shall be limited to one proposal in accordance with the relevant provisions of Article 172-1 of the Company Law. If there is more than one proposal, all proposals shall be rejected. Not included in the bill.

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

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

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

Article 4 Authorization to attend shareholders' meeting and authorization:

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

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

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

After the power of attorney is delivered to the company, shareholders who wish to attend the shareholders' meeting via video conference should provide the company with a written notice of revocation of the power of attorney two days before the shareholders' meeting. If the power of attorney is revoked within

the time limit, the voting rights exercised by the proxy present shall prevail.

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

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

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

Article 6 Preparation of signature book and other documents:

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

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

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

The company should set up a signature book for shareholders to sign in, or have shareholders present to sign in on their behalf by handing in a sign-in card.

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

When the government or legal entity is a shareholder, the number of representatives attending the shareholders' meeting is

not limited to one person. When a legal person is entrusted to attend a shareholders' meeting, only one representative may be appointed to attend.

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

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

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

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

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

have been announced but no provisional motions have been made.

3. Convene a video conference of shareholders and specify appropriate alternative measures for shareholders who would have difficulty participating via video conference.

Article 7 Chairman of the shareholders' meeting and attendees:

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

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

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

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

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

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

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

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

If the shareholders' meeting is held by video conference, the

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

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

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

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

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

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

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

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

Before the end of the current meeting, if the number of shares

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

Article 10 Motion discussion:

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

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

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

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

Article 11 Shareholders spoke:

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

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

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

chairman may stop him or her from speaking.

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

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

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

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

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

Article 12 Calculation and avoidance system of voting shares:

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

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

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

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

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

Article 13 Methods of voting, scrutinizing and counting votes:

Each shareholder has one voting right per share; however, this does not apply to those who are subject to restrictions or

have no voting rights as listed in Paragraph 2 of Article 179 of the Company Law.

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

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

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

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

When there are amendments or substitutions to the same motion, the chairman shall determine the order of voting based on the original motion. If one of the motions has been passed, the other

motions will be deemed to have been rejected and will not need to be voted on again.

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

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

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

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

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

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

Article 14 Election matters:

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

The electoral votes for the election matters mentioned in the

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

Article 15 Meeting minutes and signature matters:

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

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

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

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

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

Article 16 External announcement:

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

shareholders' meeting video conference platform at least thirty minutes before the start of the meeting, and continue to disclose it until the end of the meeting.

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

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

Article 17 Maintenance of venue order:

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

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

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

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

Article 18 Rest and continuation meetings:

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

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

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

Article 19 Video conference information disclosure:

If the shareholders' meeting is held by video conference, the

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

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

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

Article 21 Handling of disconnection:

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

If the shareholders' meeting is convened by video conference, the chairman shall separately announce when announcing the opening of the meeting, except for the circumstances that do not require the postponement or continuation of the meeting as stipulated in Article 44-24 of the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks. Before the meeting is adjourned, if there is any obstacle to the video conferencing platform or participation in the video conference due to natural disasters, accidents or other force majeure, which lasts for more than thirty minutes, the date of the meeting shall be postponed or rescheduled within five days. The first requirement of the Company Law shall not apply. The provisions of Article 182.

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

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

and electoral rights of shareholders present at the postponed or continued meeting.

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

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

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

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

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

Article 22 Dealing with digital gaps:

When the company convenes a video conference of shareholders, it should provide appropriate alternative measures for shareholders who would have difficulty attending the meeting via video conference.

Article 23 Additional provisions:

These rules shall come into effect after being approved by

the shareholders' meeting, and the same shall apply when amended.

【Attachment 7】

East-Tender Optoelectronics Corp.

Incorporation

Chapter 1 General Provisions

Article 1 The company is organized in accordance with the provisions of the Company Law and named 東典光電科技股份有限公司.

The English name is EAST-TENDER OPTOELECTRONICS CORPORATION.

Article 2 The company's business operations are as follows:

1. CE01030 Optical instrument manufacturing.
2. I501010 Product design industry.
3. CC01060 Wired communication machinery and equipment manufacturing industry.
4. ZZ99999 In addition to permitted businesses, you may operate businesses that are not prohibited or restricted by laws and regulations.

Article 2-1 The total amount of the company's reinvestment is not subject to the restrictions of Article 13 of the Company Law, and the board of directors is authorized to handle matters related to external investment with full authority.

Article 2-2 The company may endorse and guarantee externally for business needs, and its operations shall be handled in accordance with the company's endorsement and guarantee operating procedures.

Article 3 The company has its head office in Yilan County. If necessary, it may establish branches at home and abroad with the resolution of the board of directors.

Article 4 The company's announcement method shall be handled in accordance with Article 28 of the Company Law.

Chapter 2 Shares

Article 5 The total capital of the company is set at NT\$500 million, divided into 50 million shares. The amount is NT\$10 per share and is issued in installments. The unissued shares are authorized to be issued by the board of directors according to actual needs.

Two million shares shall be reserved within the total capital stated in the preceding paragraph for the issuance of employee stock option certificates, which may be issued in installments by resolution of the board of directors.

If the employee stock option certificates issued by the company are intended to be issued at a subscription price lower than the market price, more than half of the total number of issued shares must be present, and more than two-thirds of the voting rights of the shareholders present must agree to it, and it can be implemented at the shareholders' meeting. Applications must be

made in installments within one year from the date of resolution.

Article 6 The company's stock certificates are all in registered form, signed or stamped by directors representing the company, and are issued after being authenticated in accordance with the law. The company is exempted from printing stock certificates in accordance with relevant laws and regulations, but should contact the securities centralized custody institution for registration.

Article 7 The name change and transfer of stocks shall be stopped within 60 days before the regular meeting of shareholders, within 30 days before the extraordinary meeting of shareholders, or within the five days before the base date when the company decides to distribute dividends, bonuses or other benefits.

Article 7-1 The Company handles shareholders' stock affairs-related operations in accordance with the Company Law and the Standards for Handling Stock Affairs of Companies with Public Issuance of Stocks, unless otherwise provided by laws and securities regulatory authorities.

Chapter 3 Shareholders' Meeting

Article 8 There are two types of shareholders' meetings: regular meetings and extraordinary meetings. Regular meetings are held once a year and are convened by the board of directors in accordance with the law within six months after the end of each fiscal year. Extraordinary meetings shall be convened in accordance with the law when necessary.

Article 9 If a shareholder is unable to attend the shareholders' meeting for any reason, he or she may issue a power of attorney issued by the company each time, specifying the scope of authorization, and authorize a proxy to attend the shareholders' meeting with his or her signature or seal. In addition to the provisions of Article 177 of the Company Law, the method for shareholders to attend by proxy shall also be handled in accordance with the "Rules for the Use of Proxy Letters for Publicly Offered Companies to Attend Shareholders' Meetings" promulgated by the competent authority.

Article 10 The shareholders of the Company shall have one vote per share, unless otherwise provided by the Company Law.
Electronic voting is adopted at the shareholders' meeting as one of the channels for the company's shareholders to exercise their voting rights, and the relevant operations are handled in accordance with the regulations of the competent authority.

Article 11 Unless otherwise provided by the company law, resolutions of the shareholders' meeting must be attended by shareholders representing more than half of the total number of issued shares and must be approved by more than half of the voting rights of

the shareholders present.

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

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

Chapter 4 Directors and Audit Committee

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

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

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

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

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

Article 14 When the chairman takes leave or is unable to exercise his powers for any reason, his representation shall be handled in accordance with the provisions of the Company Law.

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

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

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

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

Chapter 5 Managers

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

Chapter 6 Accounting

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

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

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

directors' remuneration.

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

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

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

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

Chapter 7 Supplementary Provisions

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

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

seventeenth revision was on May 27, 2022.

【Attachment 8】

East-Tender Optoelectronics Corp.
Schedule of director shareholding

Base date: March 4, 2024

Title	Name	Appointment date	Number of shares held at the time of appointment			Number of shares currently held			Note				
			Type	Number of share	held as of that time %	Type	Number of share	held as of that time %					
Chairman	Sesoda Corporation Representative: Frank Chen	2022/5/27	Common stock	9,316,297	34.89%	Common stock	9,316,297	34.89%					
Director	Sesoda Corporation Representative: Zhi-Cheng Huang												
	Shen-Yi Li								10,000	0.04%	10,000	0.04%	
	Jia-Dian Tan								0	0.00%	0	0.00%	
Independent Director	Zhong-Kang Huang								0	0.00%	0	0.00%	
	Yi-Dun Chen								0	0.00%	0	0.00%	
	Leo Ho								0	0.00%	0	0.00%	
Total				9,326,297			9,326,297						

- Note: 1. The total number of shares issued by the company as of March 4, 2024:26,700,825
 2. The legal number of shares that all directors of the company should hold : 3,204,099, Held as of March 4, 2024:9,326,297.
 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.