



Edison Opto Corporation

2023 Annual Shareholders' Meeting

Meeting Handbook

Date: Tuesday, May 30, 2023, 9:00 a.m.

Location: 6th Floor, No. 800, Zhongzheng Road, Zhonghe District, New Taipei City (the Company's training classroom)

Meeting method: Physical shareholders' meeting

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One. Meeting Agenda

Edison Opto Corp. 2023 Annual Shareholders' Meeting Agenda

Meeting method: Physical shareholders' meeting

Time: May 30, 2023 (Tuesday), 9:00 a.m.

Location: 6th Floor, No. 800, Zhongzheng Road, Zhonghe District, New Taipei City
(the Company's training classroom)

I. Call the Meeting to Order

II. Chairperson's Remarks

III. Management Presentation (Company Reports)

1. The Company's Annual Business Report for 2022.
2. Audit Report of the Audit Committee.
3. The Company's Report on Distribution of Employees' and Directors' Remuneration for 2022.
4. Implementation Report on Repurchasing of the Company's Shares.
5. Implementation Report on the Company's Third Domestic Issuance of Secured Convertible Corporate Bonds.

IV. Recognition items

1. Proposal regarding the Company's Annual Final Accounts for 2022.
2. Proposal regarding the Company's Annual Profit Distribution Plan for 2022.

V. Discussion Items

1. Proposal regarding the Company's Annual Distribution of Cash Dividends from Capital Reserves for 2022.
2. Proposal for Amendments to the Company's Articles of Association
3. Proposal for Amendments to the Company's Rules of Procedures for Shareholders' Meetings.
4. Proposal for Amendments to the Company's Rules of Procedures for Board of Directors' Meetings.

VI. Questions and Motions

VII. Ended

Two. Management Presentation (Company Reports)

Proposal 1

Reason for Proposal: The Company's Annual Business Report for 2022 is proposed for review.

Statement:

1. For the Company's Annual Business Report for 2022, please refer to Annex 1 of the Agenda Manual.
2. Please review the Report.

Proposal 2

Reason for Proposal: The Audit Report of the Audit Committee is proposed for review.

Statement:

1. For the Audit Report of the Audit Committee, please refer to Annex 2 of the Agenda Manual.
2. Please review the Report.

Proposal 3

Reason for Proposal: The Company's Report on Distribution of Employees' and Directors' Remuneration for 2022 is proposed for review.

Statement:

1. The company's net profit after tax in 2022, but after recognizing Losses from the disposal of equity instrument investments measured at fair value through other comprehensive gains and losses, which were included in retained earnings, there are still accumulated losses to be made up, in accordance with the provisions of Article 18 of the company's articles of association , it is not proposed to allocate Employees' and Directors' Remuneration.
2. Please review the Report.

Proposal 4

Reason for Proposal: Implementation Report on Repurchasing of the Company's Shares.

Statement:

Circumstances regarding the Company's repurchasing of treasury shares in the past three years, and cancellations and transfers that have not yet been made currently are listed as follows:

Number of Repurchase times	The fifth time	The sixth time	The seventh time
Repurchase Purpose	To Transfer the shares to employees	To maintain the Company's credit and shareholders' equity	To Transfer the shares to employees
Repurchase period	2018/11/7-2018/12/21	2020/04/13-2020/05/29	2022/9/5-2022/10/4
Interval price of repurchase	NTD 12-19	NTD 7.5 to NTD 15	NTD 13-22
Type and number of shares repurchased	Common stock 3,000 thousand shares	Common stock 1,618 thousand shares	Common stock 1,500 thousand shares
Amount of shares repurchased	NTD 42,337 thousand	NTD 19,832 thousand	NTD 24,847 thousand
Number of shares canceled and transferred	0 shares	1,618 thousand shares	0 shares
Cumulative number of shares held in the Company	3,000 thousand shares	3,000 thousand shares	4,500 thousand shares
Percentage of the cumulative number of shares held in the Company to the total number of issued shares (%)	2.22%	2.22%	3.33%

Proposal 5

Reason for Proposal: Implementation Report on the Company's Third Domestic Issuance of Secured Convertible Corporate Bonds.

Statement:

1. Due to the need for repaying bank loans, the Company issued a three-year (from January 25, 2021 to January 25, 2024) secured convertible corporate bond offering of NTD300,000 thousand on November 10, 2020 by a resolution of the Board of Directors. The fund raising was completed on January 21, 2021.
2. Due to the holding of the 2023 general shareholders' meeting, the conversion of the convertible corporate bonds shall be suspended during the period from April 1, 2023 to May 30, 2023, within which the transfer of shares is suspended, too.

Three. Recognition Items

Proposal 1

(proposed by the Board of Directors)

Reason for Proposal: the Company's balance sheet for 2022 is proposed for recognition.

Statement:

1. The Company's individual financial statements and consolidated financial statements for 2022 were prepared by itself, and then audited by CPAs Heng-Sheng Lin and Bei-Chi Chen of KPMG, who issued an Audit Report. The Audit Report, together with the Business Report, was audited by the Audit Committee and approved by the Board of Directors.
2. For the Business Report, individual financial statements, and consolidated financial statements for 2022, please refer to Annex 1 and Annex 3 of the Agenda Manual, respectively.
3. Please recognize.

Resolution:

Proposal 2

(proposed by the Board of Directors)

Reason for Proposal: The Company's Annual Profit Distribution Plan for 2022 is proposed for recognition.

Statement:

1. The net profit after tax of the Company in 2022 was NTD (the same below) 25,647,817, plus undistributed earnings of 0 at the beginning of the period and the change in actuarial gains and losses of NTD 877,000 during this period, minus the losses of NTD 149,718,800 from the disposal of equity instrument investments measured at fair value through other comprehensive profits and losses, which was included in the retained surplus, and then, the losses to be made up were NTD 123,193,983. It is proposed to use the statutory reserves of NTD 11,068,489 and the special reserves of NTD 112,125,494 to make up the losses in accordance with the provisions in Article 239 of the Company Act, and after making up the losses, the unappropriated retained earnings at the end of the period are NTD 0.
2. The Profit Distribution Table is presented below, please review it.

Resolution:

Edison Opto Corporation
Profit Distribution Table

Unit: NTD \$

Items	Amount	
	Subtotal	Total
Unappropriated retained earnings at the beginning of the period		0
Plus: 2022 net profit after tax	25,647,817	
Changes in actuarial gains and losses during this period	877,000	
Minus: Losses from the disposal of equity instrument investments measured at fair value through other comprehensive gains and losses, which were included in retained earnings	(149,718,800)	(123,193,983)
Losses to be made up		(123,193,983)
Items for making up losses:		
Statutory reserves	11,068,489	
Special reserves	112,125,494	123,193,983
Unappropriated retained earnings at the end of the period		0

Chairperson: Jason Wu

Manager: Jason Wu

Accounting Officer: Aden Hsu

Four. Discussion Items

Proposal 1

(proposed by the Board of Directors)

Reason for Proposal: The Company's Annual Distribution of Cash Dividends from Capital Reserves for 2022 is proposed for discussion.

Statement:

The Company considers the future operation development and the maximum protection of the shareholders' rights and interests at the same time and intends to distribute cash dividends from the capital reserves in accordance with the provisions of Article 241 of the Company Act. The method is shown as follows:

1. It is proposed to distribute cash dividends from capital reserves of NTD (the same below) 40,000,000.
2. Calculated according to the current number of 130,835,326 outstanding shares (the total number of 135,335,326 issued shares minus 4,500,000 treasury shares of the Company) on the day before the meeting of the Board of Directors on March 9, 2023 (March 8, 2023), it is proposed to

distribute cash dividends of NTD 0.30572782 per share from the capital reserves free of charge according to the proportion of shares held in the shareholders' register on the benchmark date of dividend distribution, and the total amount of cash dividends distributed is NTD 40,000,000. The amount of cash dividends distributed shall be calculated to a round number, and the decimal amount shall be rounded off. The amount of fractional cash dividends less than NTD 1 shall be transferred to other income by the Company.

3. The benchmark date of distributing cash dividends from capital reserves and items related to the distribution of dividends are proposed to be submitted to a shareholders' meeting to be authorized by the Board of Directors through a resolution.
4. If the Company subsequently changes the dividend yield for the shareholders due to the repurchase of its shares, transfer of treasury shares, conversion of convertible corporate bonds, etc, which affects the number of outstanding shares, it is proposed that the items shall be submitted to a shareholders' meeting to authorize the Chairperson to handle the issue with full authority.
5. If the items related to the distribution of cash dividends from the capital reserves have been approved to be modified by a competent authority, or are required to be changed due to operational needs in the objective environment, they shall be submitted to a shareholders' meeting to authorize the Chairperson to handle the issue with full authority.
6. Please make a resolution.

Resolution:

Proposal 2

(proposed by the Board of Directors)

Reason for Proposal: The amendments to the Company's Articles of Association are proposed for discussion.

Statement:

1. In response to the Group's operational considerations and in conjunction with amendments to the laws and regulations, it is proposed to amend some articles of the "Articles of Association" of the Company. For the comparison table for the amended articles, please refer to Annex 4 of the Agenda Manual.
2. Please make a resolution.

Resolution:

Proposal 3

(proposed by the Board of Directors)

Reason for Proposal: The amendments to the Company's Rules of Procedures for Shareholders' Meetings are proposed for discussion.**Statement:**

1. In order to improve corporate governance and protect the rights and interests of the shareholders, according to the Announcement of Tai-Zheng-Zhi-Li-Zi No. 11100042501 released by the Taiwan Stock Exchange Corporation on March 8, 2022, it is proposed to amend some articles of the Company's Rules of Procedures for Shareholders' Meetings. For the comparison table for the amended articles, please refer to Annex 5 of the Agenda Manual.
2. Please make a resolution.

Resolution:**Proposal 4**

(proposed by the Board of Directors)

Reason for Proposal: The amendments to the Company's Rules of Procedures for Board of Directors' Meetings were proposed for discussion.**Statement:**

1. In conjunction with the amendments to the laws and regulations, it is proposed to amend some articles of the Company's "Rules of Procedures for Board of Directors' Meetings". For the comparison table for the amended articles, please refer to Annex 6 of the Agenda Manual.
2. Please make a resolution.

Resolution:**Five. Questions and Motions****Six. End of the Meeting**

[Annex 1]

Edison Opto Corp. Annual Business Report for 2022

In 2022, the COVID-19 pandemic broke out domestically, international geopolitical risk increased, the impact of the Russia-Ukraine War led to more serious bottlenecks in the supply chain, the lack of energy supply drove up global inflation, and the strong interest rate rise of the Federal Reserve Board led to a significant increase in exchange rate risk, all of which affected the growth of the global economy. The Group continued to make transformation to develop lighting modules, finished products, and automotive modules, reduce orders of low-margin component products, and increase the sales proportion of high-margin products. Impacted by the above international factors, the consolidated operating revenues of the Group were NTD 1.84 billion, decreased by 13% compared with the previous year. However, the gross profit rate still increased by 1% compared with the previous year through changes to the product portfolio and controlling production costs. With the gradual release of controls due to the pandemic situation in the second half of the year, in order to expand the market, costs of exhibition and business trips increased in the second half of the year, so the operating expenses in the current period increased compared with the previous period. Due to the decrease of operating revenues and the increase of operating expenses, although the gross operating profit rate continued to rise, the net operating profit still decreased, and the net profit after tax also decreased compared with that in the previous year.

Due to intense competition in the LED industry, the Group continued to make developments into fields of high-level commercial lighting, automotive lighting, and special plant lighting, and constructed a differentiated operation mode which was different from other competitors and could be rapidly adjusted with market changes, in order to avoid the hard bargaining and competitive Red Sea market and strive for the best interests for all shareholders. The Business Report for 2022 and the summary for the Business Plan for 2023 are reported as follows:

1. Consolidated Business Report for 2022

(1) Implementation Results of the Business Plan

1. In terms of consolidated operating revenues, the net consolidated operating revenues in 2022 were NTD 1,841,983 thousand (the same below), decreased by NTD 263,881 thousand compared with NTD 2,105,864 thousand in 2021.
2. In terms of consolidated operating profit, the consolidated net operating profit in 2022 was NTD 43,561 thousand, decreased by NTD 106,512 thousand compared with the consolidated net operating profit of NTD 150,073 thousand in 2021.
3. In terms of consolidated net profit after tax, the consolidated net profit after tax (including non-controlling interests) in 2022 was NTD 33,843 thousand, decreased by NTD 93,902 thousand compared with the consolidated net profit after tax of NTD 127,745 thousand in 2021.

(2) Budget Implementation

The Company did not announce its financial forecast for 2022, so its implementation need not be disclosed.

(3) Analysis of Financial Revenues, Expenditures, and Profitability (consolidated companies)

Items			2022	2021
Financial structure	Ratio of liabilities to assets (%)		27.41	31.20
	Ratio of long-term capital to real estate, plants, and equipment (%)		196.78	198.66
Profitability	Return on assets (%)		1.21	3.68
	Return on equity (%)		1.22	4.70
	Proportion in paid-in capital (%)	Net operating profit	3.22	11.65
		Net profit before tax	3.76	11.10
	Net profit margin (%)		1.84	6.07
	Earnings per share (yuan)		0.20	0.95

(4) Research and Development Status

The Consolidated Companies invested NTD 115,059 thousand in research and development in 2022, increased by NTD 13,194 thousand compared with that in 2021, which was mainly due to the continuous investment in product development of automotive lighting and new products, and the increase in expenditures of sample delivery demand in 2022. The proportion of the overall research and development expenses increased to more than 6% of the consolidated revenues. The Company focuses on the research and development of lighting and automotive products and the improvement of packaging technology. The professional research and development team has accumulated rich technical experience, obtained patents for many components and finished products at home and abroad, continued to develop highly cost-effective LED components, intelligent lighting system with AC modules, finished products for long-effective energy-saving street lamps and LED component modules for vehicles, and other products that meet market demand and future orientation.

2. Summary of Annual Business Plan for 2023

With the continuous expansion of LED lighting applications and the continuous participation of competitors, the Company's products have been transformed from LED components to customer demand-oriented modules and finished products services, and the Company will also actively expand the application of other LED plant lighting, medical lighting, interconnection lighting, commercial lighting, automotive lighting, etc. According to the TrendForce report, the scale of the global LED lighting market fell to USD 61.4 billion in 2022, decreased by 5% year-on-year. Looking forward to 2023, with the continuous promotion of energy conservation projects in Europe, the United States, and Japan, the replacement of LEDs will enter a peak period, and users' demand for high-quality lighting and human centric health lighting will enter a rapid development stage, and in conjunction

with the comprehensive opening of the Chinese market, the market demand for global LED lighting is expected to recover. TrendForce estimates that the global LED lighting market will grow by 4% to USD 63.8 billion in 2023. In addition, according to the estimate of Research and Markets, the global automotive lighting market is expected to increase from USD 12.11 billion in 2022 to USD 38.85 billion by 2031, and grow at a compound annual growth rate of 13.83% in the forecast period of 2022-2031. The Company has actively transformed to develop LED automotive lighting and LED special application lighting to avoid excessive price competition in the market.

3. Future Company Development Strategies

Looking forward to 2023, although the COVID-19 pandemic has developed towards influenza, and economic activities of various countries are gradually reopening, it is predicted that the global economy will still tend towards a slow down in 2023 due to the continued interest rate increases of the US Federal Reserve, the ongoing conflict between Russia and Ukraine, supply chain bottlenecks, inflationary pressures, and other factors. At the present stage, the Company is still focusing on maintaining its flexibility as its main operational objective, and meanwhile, paying attention to the continuous transformation of products and the improvement and increasing efficiency of internal processes, enhancing its R&D strength and core technology and moving towards the goal of becoming an international professional optoelectronic manufacturing and service plant.

4. Impact of the External Competitive Environment, Regulatory Environment, and Overall Business Environment

Due to intense market competition, profit has seriously declined due to the low prices in the market. When supply and demand are not balanced, it easily leads to overcapacity and profit decline. In the face of this situation, in addition to prudently evaluating various investments, the Company will continuously launch new products, reduce production costs, improve product quality, shorten lead time for customers, and develop new application markets, such as intelligent applications, etc, for the purpose of promoting the substantial growth of its business. In addition, with the rise of global environmental awareness and the change of laws and regulations, the Company will be committed to re-increasing the efficiency, recycling, and reuse of resources, keeping an eye on changes in domestic and foreign policies and laws from time to time, and timely proposing countermeasures for the purpose of minimizing the adverse impacts of the external competitive environment and regulatory environment on the Company.

Thanks for the support of all shareholders in the past year. Although the market competition is intense, facing successive challenges, all the management teams of the Company, in addition to focusing on the research and development field and maximization of the interests of shareholders, are also committed to improving corporate governance and enhancing the mission of social responsibility.

Chairperson: Jason Wu

Manager: Jason Wu

Accounting Officer: Aden Hsu

[Annex2]

**Edison Opto Corp.
Audit Committee's Report**

The Board of Directors has prepared the 2022 Business Report, financial statements and earnings distribution proposal, where the financial statements have been audited by CPAs Heng-Sheng Lin and Bei-Chi Chen from KPMG Taiwan with the Auditor's Report issued. The above report, statements and proposal have been reviewed by the Audit Committee and found to be in conformity. We hereby present the above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act for your scrutiny.

To The 2023 Regular Shareholders' Meeting of Edison Opto Corporation

Audit Committee
Convener: Wen-Chao Wang

March 9, 2023



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 Edison Opto Corporation:

Opinion

We have audited the financial statements of Edison Opto Corporation, which comprise the statement of financial position as of December 31, 2022 and 2021, and the statements of comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Edison Opto Corporation as of December 31, 2022 and 2021, and its financial performance and its cash flows for the year then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

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

Key Audit Matters

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

Description of key audit matter:

1. Impairment evaluation of accounts receivable

Please refer to Note 4(f) "Financial instruments", Note 5(a) "Significant accounting assumptions and judgments, and major sources of estimation uncertainty", and Note 6(c) "Notes and accounts receivable".

For the year ended December 31, 2022, the accounts receivable accounted for 5% of the total assets are material to the financial statements. In addition, the provision of bad debt allowance is a subject to the management's judgment. Therefore, it has been identified as a key audit matter.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Assess the impairment of accounts receivable and whether the impairment has been modified by policy.
- Examine the aging analysis table, analyze the reason of overdue collection and the situation of subsequent collection.
- Evaluate the adequacy of impairment on the financial report date.

2. Revenue recognition

Please refer to Note 4(m) Revenue from contracts with customers, and Note 6(s) “Revenue”.

Description of key audit matter:

The major business activities of Edison Opto Corporation are manufacturing, selling, research and development of LED components, modules and products. Operating Revenue is the main indicator for the management of Edison Opto Corporation and investor to evaluate the financial and business performance of Edison Opto Company. Therefore, it has been identified as a key audit matter.

How the matter was addressed in our audit:

Our principal audit procedures included:

- Evaluate the Company’s accounting policy of revenue recognition.
- Test the design and implementation of internal controls related with revenue recognition.
- A sample of whole year is selected, and the income transaction records and various vouchers are checked to confirm that the operating income is recognized.
- Analyzing the change in sales revenue from top ten clients and examining significant contracts to assess whether there are significant exceptions.
- Choose the period between the financial reporting, then examine the recognition of income transactions and vouchers cover for the appropriate period.

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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Edison Opto Corporation’s financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Edison Opto Corporation's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Edison Opto Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Edison Opto Corporation to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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

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



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

The engagement partners on the audit resulting in this independent auditors' report are HENG-SHEN LIN and PEI-CHI CHEN.

KPMG

Taipei, Taiwan (Republic of China)

March 9, 2023

Notes to Readers

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

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

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)
EDISON OPTO CORPORATION

Balance Sheets

December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollar)

		December 31, 2022		December 31, 2021				December 31, 2022		December 31, 2021	
		Amount	%	Amount	%			Amount	%	Amount	%
Assets		Liabilities and Equity									
Current assets:		Current liabilities:									
11xx			21xx								
1100	Cash and cash equivalents (note 6(a))	\$ 458,222	14	338,165	10	2100	Short-term borrowings (note 6(j) and 8)	\$ 61,420	2	69,200	2
1150	Notes receivable, net (note 6(c))	6,707	-	4,797	-	2150	Notes payable	-	-	17	-
1170	Accounts receivable, net (note 6(c))	152,485	5	145,348	5	2170	Accounts payable	33,929	1	43,938	1
1180	Accounts receivable due from related parties, net (note 6(c) and 7)	13,871	-	9,851	-	2180	Accounts payable to related parties (note 7)	88,153	3	130,408	4
1200	Other receivables, net (note 6(d) and 7)	2,917	-	3,335	-	2200	Other payables (note 6(i))	45,647	1	44,508	1
1310	Inventories (note 6(e))	72,299	2	48,163	1	2280	Current lease liabilities (note 6(m))	1,860	-	3,708	-
1410	Prepayments	12,465	-	20,896	1	2322	Long-term borrowing due within one year (note 6(k))	16,080	1	16,080	1
1220	Current tax asset	3,188	-	3,149	-	2399	Other current liabilities, others	23,105	1	33,955	1
1470	Other current assets (note 8 and 11)	42	-	32,311	1		Total current liabilities	270,194	9	341,814	10
Total current assets		722,196	21	606,015	18		Non-Current liabilities:				
15xx	Non-current assets:					25xx					
1510	Non-current financial assets at fair value through profit or loss (note 6(b))	16	-	574	-	2530	Bonds payable (note 6(l) and 8)	170,262	5	163,588	5
1550	Investments accounted for using equity method, net (note 6(f))	1,612,407	48	1,810,867	52	2540	Long-term borrowing (note 6(k) and 8)	274,700	8	290,780	8
1600	Property, plant and equipment (note 6(h), 7, 8 and 9)	964,974	29	934,220	27	2570	Deferred tax liabilities (note 6(o))	3,008	-	2,460	-
1755	Right-of-use asset (notes 6(i))	2,128	-	4,438	-	2580	Non-current lease liabilities (note 6(m))	435	-	1,099	-
1780	Intangible assets	40	-	88	-	2600	Other non-current liabilities (note 6(n))	11,426	-	11,735	-
1840	Deferred tax assets (note 6(o))	59,430	2	60,488	2		Total non-current liabilities	459,831	13	469,662	13
1915	Prepayments for business facilities	-	-	-	-		Total liabilities	730,025	22	811,476	23
1990	Other non-current assets, others (notes 8 and 9)	5,919	-	35,075	1		Equity (notes 6(g)(p)(q)):				
Total non-current assets		2,644,914	79	2,845,872	82	31xx	Capital stock	1,353,353	40	1,288,617	37
						3100	Capital surplus	1,519,350	45	1,619,038	47
						3200	Legal reserve	16,903	2	4,841	-
						3310	Special reserve	112,126	3	-	-
						3320	Unappropriated retained earnings	(123,194)	(4)	124,188	4
						3350	Exchange differences on translation of foreign financial statements	(155,037)	(5)	(183,608)	(5)
						3410	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	-	-	(152,240)	(4)
						3420					
						3491	Other equity, unearned compensation	-	-	(1,377)	-
						3500	Treasury shares	(86,416)	(3)	(59,048)	(2)
							Total equity	2,637,085	78	2,640,411	77
Total assets		\$ 3,367,110	100	3,451,887	100		Total liabilities and equity	\$ 3,367,110	100	3,451,887	100

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

EDISON OPTO CORPORATION

Statements of Comprehensive Income

For the years ended December 31, 2022 and 2021

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

		2022		2021	
		Amount	%	Amount	%
4000	Operating revenue (note 6(s) and 7)	\$ 908,361	100	959,314	100
5000	Operating costs (note 6(e)(h)(i)(m)(n) and 7)	<u>764,327</u>	<u>84</u>	<u>788,442</u>	<u>82</u>
5900	Gross profit from operations	144,034	16	170,872	18
5910	Unrealized profit (loss) from sales (note 7)	<u>1,863</u>	<u>-</u>	<u>(581)</u>	<u>-</u>
5950	Gross profit from operations, net	<u>145,897</u>	<u>16</u>	<u>170,291</u>	<u>18</u>
	Operating expenses (note 6(h)(i)(m)(n)(q)):				
6100	Selling expenses	66,772	7	48,870	5
6200	Administrative expenses	82,420	9	76,236	8
6300	Research and development expenses	28,100	3	29,227	3
6450	Expected credit loss(reversed) (note 6(c))	<u>907</u>	<u>-</u>	<u>(361)</u>	<u>-</u>
	Total operating expenses	<u>178,199</u>	<u>19</u>	<u>153,972</u>	<u>16</u>
6900	Net operating income (loss)	<u>(32,302)</u>	<u>(3)</u>	<u>16,319</u>	<u>2</u>
	Non-operating income and expenses (note 6(g)(l)(u) and 7):				
7100	Total interest income	748	-	733	-
7010	Other income	14,548	2	20,931	2
7020	Other gains and losses, net	(6,338)	(1)	2,984	-
7050	Finance costs, net	(12,135)	(1)	(13,317)	(1)
7070	Share of profit (loss) of associates and joint ventures accounted for using equity method, net (note 6(f))	<u>62,733</u>	<u>7</u>	<u>94,298</u>	<u>10</u>
	Total non-operating income and expenses	<u>59,556</u>	<u>7</u>	<u>105,629</u>	<u>11</u>
7900	Profit from continuing operations before tax	27,254	4	121,948	13
7950	Less: Income tax expenses (note 6(o))	<u>1,606</u>	<u>-</u>	<u>1,690</u>	<u>-</u>
	Profit	<u>25,648</u>	<u>4</u>	<u>120,258</u>	<u>13</u>
8300	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(n))	877	-	360	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (note 6(p))	2,521	-	(134,814)	(14)
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Components of other comprehensive income that will not be reclassified to profit or loss	<u>3,398</u>	<u>-</u>	<u>(134,454)</u>	<u>(14)</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	28,571	3	(6,583)	(1)
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Components of other comprehensive income that will be reclassified to profit or loss	<u>28,571</u>	<u>3</u>	<u>(6,583)</u>	<u>(1)</u>
8300	Other comprehensive income (loss)	<u>31,969</u>	<u>3</u>	<u>(141,037)</u>	<u>(15)</u>
8500	Total comprehensive income (loss)	<u>\$ 57,617</u>	<u>7</u>	<u>(20,779)</u>	<u>(2)</u>
	Earnings per share (note 6(r))				
9750	Basic earnings per share	<u>\$ 0.20</u>		<u>0.95</u>	
9850	Diluted earnings per share	<u>\$ 0.19</u>		<u>0.91</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

EDISON OPTO CORPORATION

Statements of Changes in Equity

For the years ended December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollar)

	Retained earnings				Total other equity interest					
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Retained earnings (Unappropriated retained earnings)	Exchange differences on translation of foreign financial statements	(losses) on financial assets measured at fair value through other comprehensive income	Employees unrealized reward	Treasury shares	Total equity
\$	1,225,564	1,553,577	-	-	48,411	(177,025)	(17,426)	(6,378)	(61,902)	2,564,821
Balance at January 1, 2021										
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	4,841	-	(4,841)	-	-	-	-	-
Cash dividends of ordinary share	-	-	4,841	-	(40,000)	-	-	-	-	(40,000)
	-	-	-	-	(44,841)	-	-	-	-	(40,000)
Net income	-	-	-	-	120,258	-	-	-	-	120,258
Other comprehensive income	-	-	-	-	360	(6,583)	(134,814)	-	-	(141,037)
Total comprehensive income	-	-	-	-	120,618	(6,583)	(134,814)	-	-	(20,779)
Other changes in capital surplus:										
Due to recognition of equity component of convertible bonds issued	-	31,990	-	-	-	-	-	-	-	31,990
Conversion of convertible bonds										
Acquisition of company's share by subsidiaries recognized as treasury share	63,383	47,381	-	-	-	-	-	-	-	110,764
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	-	-	-	-	-	-	-	2,854	2,854
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	159	-	-	-	-	-	-	-	159
Changes in ownership interests in subsidiaries	-	78	-	-	-	-	-	-	-	78
Share-based payments	(330)	(149)	-	-	-	-	-	-	-	(13,998)
Balance at December 31, 2021	1,288,617	1,619,038	4,841	-	124,188	(183,608)	(152,240)	5,001	(59,048)	2,640,411
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	12,062	-	(12,062)	-	-	-	-	-
Special reserve appropriated	-	-	12,062	112,126	(112,126)	-	-	-	-	-
	-	-	-	112,126	(124,188)	-	-	-	-	-
Net income	-	-	-	-	25,648	-	-	-	-	25,648
Other comprehensive income	-	-	-	-	877	28,571	2,521	-	-	31,969
Total comprehensive income	-	-	-	-	26,525	28,571	2,521	-	-	57,617
Other changes in capital surplus:										
Changes of associates and joint ventures accounted for using the equity method	-	292	-	-	-	-	-	-	-	292
Stocks dividends from surplus	65,000	(65,000)	-	-	-	-	-	-	-	-
Cash dividends from capital surplus	-	(35,000)	-	-	-	-	-	-	-	(35,000)
Purchase of treasury share	-	-	-	-	-	-	-	-	(24,847)	(24,847)
Acquisition of company's share by subsidiaries recognized as treasury share	-	-	-	-	-	-	-	-	(2,521)	(2,521)
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	139	-	-	-	-	-	-	-	139
Share-based payments	-	-	-	-	-	-	-	994	-	994
Expiration of restricted employee stocks	(264)	(119)	-	-	-	-	-	383	-	-
Disposal of equity instruments at fair value through other comprehensive income or loss	-	-	-	-	(149,719)	-	149,719	-	-	-
\$	1,353,353	1,519,350	16,903	112,126	(123,194)	(155,037)	-	-	(86,416)	2,637,085
Balance at December 31, 2022										

See accompanying notes to consolidated financial statements.

EDISON OPTO CORPORATION

Statements of Cash Flows

For the years ended December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollar)

	2022	2021
Cash flows from (used in) operating activities:		
Profit before tax	\$ 27,254	121,948
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	32,032	22,458
Amortization expense	48	169
Expected credit loss (reversal)	907	(361)
Net loss (gain) on financial assets at fair value through profit or loss	558	(1,002)
Interest expense	12,135	13,317
Interest income	(748)	(733)
Share-based payments	994	4,522
Share of profit of subsidiaries, associates and joint ventures accounted for using equity method	(62,733)	(94,298)
Gain on disposal of property, plant and equipment	(3,553)	(7,567)
Gain on disposal of other assets	-	(3)
Unrealized profit from sales	4,350	6,213
Realized profit on from sales	(6,213)	(5,632)
Total adjustments to reconcile profit (loss)	(22,223)	(62,917)
Changes in operating assets and liabilities:		
Notes receivable	(1,910)	(3,738)
Accounts receivable	(8,044)	(18,050)
Accounts receivable due from related parties	(4,020)	39,914
Other receivable	382	1,046
Inventories	(24,136)	(24,141)
Prepayments	8,485	1,069
Other current assets	10	(14,917)
Notes payable	(17)	(652)
Accounts payable	(10,009)	(635)
Accounts payable to related parties	(42,255)	81,269
Other payable	950	10,232
Other current liabilities	(10,850)	10,388
Net defined benefit liability	566	488
Total changes in operating assets and liabilities	(90,848)	82,273
Cash flows from (used in) operations	(85,817)	141,304
Interest received	784	670
Interest paid	(5,272)	(5,025)
Income taxes refund (paid)	(39)	(2,897)
Net cash flows from (used in) operating activities	(90,344)	134,052
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through profit or loss	-	(8,305)
Proceeds from disposal of financial assets at fair value through profit or loss	-	9,307
Acquisition of investments accounted for using equity method	-	(46,600)
Proceeds from capital reduction of investments accounted for using equity method	273,600	-
Acquisition of property, plant and equipment	(29,316)	(434,022)
Proceeds from disposal of property, plant and equipment	10	10
Increase in refundable deposits	(122)	-
Decrease in restricted deposits	32,234	-
Increase in restricted deposits	-	(23)
Increase in other non-current assets	-	(29,302)
Increase in prepayments for business facilities	-	(122)
Dividends received	22,000	22,300
Net cash flows from (used in) investing activities	298,406	(486,757)
Cash flows from (used in) financing activities:		
Increase in short-term loans	154,280	1,038,492
Decrease in short-term loans	(159,355)	(1,312,020)
Proceeds from issuing bonds	-	297,503
Proceeds from long-term debt	-	321,600
Repayments of long-term debt	(16,080)	(14,740)
Increase (decrease) in guarantee deposits received	2	(12)
Payment of lease liabilities	(4,301)	(3,303)
Cash dividends paid	(35,000)	(40,000)
Payments to acquire treasury shares	(24,847)	-
Net cash flows from (used in) financing activities	(85,301)	287,520
Effect of exchange rate changes on cash and cash equivalents	(2,704)	2,228
Net increase (decrease) in cash and cash equivalents	120,057	(62,957)
Cash and cash equivalents at beginning of period	338,165	401,122
Cash and cash equivalents at end of period	\$ 458,222	338,165

Representation Letter

The entities that are required to be included in the combined financial statements of EDISON OPTO CORPORATION as of and for the year ended December 31, 2022 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10 , "Consolidated Financial Statements." endorsed by the Financial Supervisory Commission of the Republic of China. In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, EDISON OPTO CORPORATION and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: EDISON OPTO CORPORATION

Chairman: Jason Wu

Date: March 9, 2023



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 Edison Opto Corporation:

Opinion

We have audited the consolidated financial statements of Edison Opto Corporation and its subsidiaries (“the Edison Group”), which comprise the consolidated statement of financial position as of December 31, 2022 and 2021, and the consolidated statement of comprehensive income, changes in equity and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Edison Opto Corporation and subsidiaries as of December 31, 2022 and 2021, and its consolidated financial performance and its consolidated cash flows for the year ended December 31, 2022 and 2021 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

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

1. Impairment evaluation of accounts receivable

Please refer to Note 4(g) “Financial instruments”, Note 5(b) “Significant accounting assumptions and judgments, and major sources of estimation uncertainty”, and Note 6(c) “Notes and accounts receivable”.

For the year ended December 31, 2022, the accounts receivable accounted for 11% of the total assets are material to the financial statements. In addition, the provision of bad debt allowance is a subject to the management’s judgment. Therefore, it has been identified as a key audit matter.

Our principal audit procedures included:

- Assess the impairment of accounts receivable and whether the impairment has been modified by policy.
- Examine the aging analysis table, analyze the reason of overdue collection and the situation of subsequent collection.
- Evaluate the adequacy of impairment on the financial report date Edison Opto Corporation and subsidiaries.

2.Revenue recognition

Please refer to Note 4(m) Revenue from contracts with customers, and Note 6(u) “Revenue”.

The major business activities of Edison Opto Corporation and subsidiaries are manufacturing, selling, research and development of LED components, modules and products. Operating Revenue is the main indicator for the management of Edison Group and investor to evaluate the financial and business performance of Edison Group. Therefore, it has been identified as a key audit matter.

Our principal audit procedures included:

- Evaluate the Group’s accounting policy of revenue recognition.
- Test the design and implementation of internal controls related with revenue recognition.
- A sample of the whole year is selected, and the income transaction records and various vouchers are checked to confirm that the operating income is recognized.
- Analyzing the change in sales revenue from top ten clients and examining significant contracts to assess whether there are significant exceptions.
- Choose the period between the financial reporting, then examine the recognition of income transactions and vouchers cover for the appropriate period.

Other Matter

Edison Opto Corporation has prepared its parent-company-only financial report for the year 2022 and 2021, on which we have issued an unmodified opinion.



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

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

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

Those charged with governance (including the Audit Committee) are responsible for overseeing the Edison Opto Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Edison Opto Corporation Limited's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Edison Opto Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Edison Opto Corporation and subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Edison Opto Corporation to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit.

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

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

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

The engagement partners on the audit resulting in this independent auditors' report are HENG-SHEN LIN and PEI-CHI CHEN.

KPMG

Taipei, Taiwan (Republic of China)
March 9, 2023

Notes to Readers

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

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

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
EDISON OPTO CORPORATION AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

	Assets	December 31, 2022		December 31, 2021		December 31, 2022		December 31, 2021	
		Amount	%	Amount	%	Amount	%	Amount	%
11xx	Current assets:								
1100	Cash and cash equivalents (note 6(a))	\$ 1,154,337	30	1,176,003	29	\$ 92,130	2	214,456	6
1110	Current financial assets at fair value through profit or loss (note 6(b))	4,400	-	1,582	-	240,920	6	315,614	8
1170	Accounts and notes receivable, net (notes 6(e)(v))	431,024	11	444,266	11	127,078	3	111,795	3
1200	Other receivables (notes 6(f) and 9)	1,459	-	6,205	-	16,698	1	14,775	-
1310	Inventories (note 6(g))	297,723	8	316,107	8	12,291	-	16,117	-
1410	Prepayments	65,133	2	83,152	2	16,080	-	16,080	-
1470	Other current assets (note 8)	23,367	-	127,268	3	38,457	1	48,173	1
	Total current assets	<u>1,977,443</u>	<u>51</u>	<u>2,154,583</u>	<u>53</u>	<u>543,654</u>	<u>13</u>	<u>737,010</u>	<u>18</u>
15xx	Non-current assets:								
1510	Non-current financial assets at fair value through profit or loss (notes 6(b)(n))	16	-	574	-	170,262	4	163,588	4
1517	Non-current financial assets at fair value through other comprehensive income (note 6(c))	2,453	-	-	-	274,700	7	290,780	7
1535	Non-current financial assets at amortized cost (note 6(d))	8,711	-	8,720	-	3,008	-	2,460	-
1600	Property, plant and equipment (notes 6(i), 8 and 9)	1,671,722	44	1,666,064	41	17,522	1	25,173	1
1755	Right-of-use assets (note 6(k))	55,496	1	67,117	2	41,611	1	43,679	1
1780	Intangible assets	2,793	-	4,559	-	507,103	13	525,680	13
1840	Deferred tax assets (note 6(r))	59,430	2	60,488	1	1,050,757	26	1,262,690	31
1915	Prepayments for business facilities	29,327	1	22,335	1				
1990	Other non-current assets, others (notes 8 and 9)	25,865	1	62,313	2				
	Total non-current assets	<u>1,855,813</u>	<u>49</u>	<u>1,892,170</u>	<u>47</u>				
	Equity attributable to owners of parent (notes 6(c)(s)(t)):								
	Share capital:								
	Ordinary share					1,353,353	35	1,288,617	32
	Capital surplus					1,519,350	41	1,619,038	40
	Legal reserve					16,903	-	4,841	-
	Special reserve					112,126	3	-	-
	Unappropriated retained earnings					(123,194)	(3)	124,188	3
	Exchange differences on translation of foreign financial statements					(155,037)	(4)	(183,608)	(5)
	Unrealized gains (loss) on financial assets at fair value through other comprehensive income					-	-	(152,240)	(4)
	Other equity, unearned compensation					-	-	(1,377)	-
	Treasury shares					(86,416)	(2)	(59,048)	(1)
	Total equity attributable to owners of parent					<u>2,637,085</u>	<u>70</u>	<u>2,640,411</u>	<u>65</u>
	Non-controlling interests (note 6(i))					145,414	4	143,652	4
	Total equity					<u>2,782,499</u>	<u>74</u>	<u>2,784,063</u>	<u>69</u>
	Total liabilities and equity	<u>\$ 3,833,256</u>	<u>100</u>	<u>\$ 4,046,753</u>	<u>100</u>	<u>\$ 3,833,256</u>	<u>100</u>	<u>\$ 4,046,753</u>	<u>100</u>

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)
EDISON OPTO CORPORATION AND SUBSIDIARIES
Consolidated Statements of Comprehensive Income
For the years ended December 31, 2022 and 2021
(Expressed in Thousands of New Taiwan Dollars Except Earnings Per Share)

		2022		2021	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(g)(j)(k)(r))	\$ 1,841,983	100	2,105,864	100
5000	Operating costs (notes 6(g)(j)(k)(r))	<u>1,379,419</u>	<u>75</u>	<u>1,595,656</u>	<u>76</u>
	Gross profit from operations	<u>462,564</u>	<u>25</u>	<u>510,208</u>	<u>24</u>
	Operating expenses (notes 6(e)(j)(k)(o)(q)(t)(w)):				
6100	Selling expenses	124,876	7	103,834	5
6200	Administrative expenses	173,715	9	160,495	7
6300	Research and development expenses	115,059	6	101,865	5
6450	Expected impairment loss (reversed)	<u>5,353</u>	<u>-</u>	<u>(6,059)</u>	<u>-</u>
	Total operating expenses	<u>419,003</u>	<u>22</u>	<u>360,135</u>	<u>17</u>
6900	Net operating income	<u>43,561</u>	<u>3</u>	<u>150,073</u>	<u>7</u>
	Non-operating income and expenses (notes 6(l)(m)(n)(o)(p)(x)):				
7100	Interest income	15,040	1	14,621	1
7010	Other income	12,881	1	9,535	-
7020	Other gain and losses	(2,774)	(1)	(11,303)	-
7050	Finance costs	(17,183)	(1)	(19,945)	(1)
7060	Share of profit (loss) of associates and joint ventures accounted for using the equity method (note 6(c))	<u>(582)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total non-operating income and expenses	<u>7,382</u>	<u>-</u>	<u>(7,092)</u>	<u>-</u>
7900	Profit from continuing operations before tax	50,943	3	142,981	7
7950	Less: Income tax expenses (note 6(r))	<u>17,100</u>	<u>1</u>	<u>15,236</u>	<u>1</u>
	Profit	<u>33,843</u>	<u>2</u>	<u>127,745</u>	<u>6</u>
8300	Other comprehensive income:				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans	877	-	360	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (note 6(c))	2,521	-	(134,814)	(7)
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>3,398</u>	<u>-</u>	<u>(134,454)</u>	<u>(7)</u>
8360	Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361	Exchange differences on translation of foreign financial statements	33,610	2	(7,841)	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Components of other comprehensive income that will be reclassified to profit or loss	<u>33,610</u>	<u>2</u>	<u>(7,841)</u>	<u>-</u>
8300	Other comprehensive income (loss)	<u>37,008</u>	<u>2</u>	<u>(142,295)</u>	<u>(7)</u>
8500	Total comprehensive income (loss)	<u><u>70,851</u></u>	<u><u>4</u></u>	<u><u>(14,550)</u></u>	<u><u>(1)</u></u>
	Profit (loss), attributable to:				
8610	Attributable to owners of parent	25,648	1	120,258	6
8620	Attributable to non-controlling interests	<u>8,195</u>	<u>1</u>	<u>7,487</u>	<u>-</u>
		<u><u>33,843</u></u>	<u><u>2</u></u>	<u><u>127,745</u></u>	<u><u>6</u></u>
	Comprehensive income (loss) attributable to:				
8710	Attributable to owners of parent	57,617	3	(20,779)	(1)
8720	Attributable to non-controlling interests	<u>13,234</u>	<u>1</u>	<u>6,229</u>	<u>-</u>
		<u><u>\$ 70,851</u></u>	<u><u>4</u></u>	<u><u>(14,550)</u></u>	<u><u>(1)</u></u>
	Earnings per share (note 6(u))				
9750	Basic earnings per share	<u>\$ 0.20</u>		<u>0.95</u>	
9850	Diluted earnings per share	<u>\$ 0.19</u>		<u>0.91</u>	

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

EDISON OPTO CORPORATION AND SUBSIDIARIES

Consolidated Statements of Changes in Equity

For the years ended December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent									
	Retained earnings					Other equity				
	Ordinary shares	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Employees' unrealized reward	Treasury shares	Total equity attributable to owners of parent
Balance at January 1, 2021	\$ 1,225,564	1,553,577	-	-	48,411	(177,025)	(17,426)	(6,378)	(61,902)	2,564,821
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	4,841	-	(4,841)	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(40,000)	-	-	-	-	(40,000)
	-	-	4,841	-	(44,841)	-	-	-	-	(40,000)
	-	-	-	-	120,258	-	-	-	-	120,258
	-	-	-	-	560	(6,583)	(134,814)	-	-	(141,037)
	-	-	-	-	120,618	(6,583)	(134,814)	-	-	(20,779)
Net income	-	31,990	-	-	-	-	-	-	-	31,990
Other comprehensive income	63,383	47,381	-	-	-	-	-	-	-	110,764
Total comprehensive income	-	-	-	-	-	-	-	-	-	2,854
Other changes in capital surplus:										
Due to recognition of equity component of convertible bonds issued	-	159	-	-	-	-	-	-	-	159
Conversion of convertible bonds	-	78	-	-	-	-	-	-	-	78
Acquisition of company's share by subsidiaries recognized as treasury share	-	(13,998)	-	-	-	-	-	-	-	(13,998)
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	(149)	-	-	-	-	-	-	-	4,522
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(13,998)	-	-	-	-	-	-	-	(13,998)
Changes in ownership interests in subsidiaries	-	(13,998)	-	-	-	-	-	-	-	(13,998)
Share-based payments	(330)	1,619,038	4,841	-	124,188	(183,608)	(152,240)	5,001	-	2,640,411
Balance at December 31, 2021	1,288,617	1,619,038	4,841	-	124,188	(183,608)	(152,240)	(1,377)	(59,048)	2,784,063
Appropriation and distribution of retained earnings:										
Legal reserve appropriated	-	-	12,062	-	(12,062)	-	-	-	-	-
Special reserve appropriated	-	-	12,062	-	(12,062)	-	-	-	-	-
	-	-	-	-	25,648	-	-	-	-	25,648
	-	-	-	-	877	28,571	2,521	-	-	31,969
	-	-	-	-	26,525	28,571	2,521	-	-	57,617
Net income	-	292	-	-	-	-	-	-	-	292
Other comprehensive income	65,000	(35,000)	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	-	-	-	-	-	(35,000)
Other changes in capital surplus:										
Changes of associates and joint ventures accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Stock dividends from capital surplus	-	-	-	-	-	-	-	-	-	-
Cash dividends from capital surplus	-	-	-	-	-	-	-	-	-	(24,847)
Purchase of treasury shares	-	-	-	-	-	-	-	-	-	(2,521)
Acquisition of company's share by subsidiaries recognized as treasury share	-	-	-	-	-	-	-	-	-	-
Adjustments of capital surplus for company's cash dividends received by subsidiaries	-	139	-	-	-	-	-	-	-	139
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	(11,472)
Share-based payments	-	-	-	-	-	-	-	-	-	994
Expiration of restricted employee stocks	(264)	(119)	-	-	-	-	-	-	-	-
Disposal of equity instruments at fair value through other comprehensive income or loss	-	-	-	-	(149,719)	-	149,719	-	-	-
Balance at December 31, 2022	\$ 1,353,353	1,519,350	16,903	112,126	(123,194)	(155,037)	-	-	(86,416)	2,637,085
										2,782,499

See accompanying notes to consolidated financial statements.

EDISON OPTO CORPORATION AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2022 and 2021

(Expressed in Thousands of New Taiwan Dollars)

	2022	2021
Cash flows from (used in) operating activities:		
Profit before tax	\$ 50,943	142,981
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	130,170	121,970
Amortization expense	2,150	2,344
Expect impairment loss (reversed)	5,353	(6,059)
Net loss (gain) on financial assets at fair value through profit or loss	2,688	(6,295)
Interest expense	17,183	19,945
Interest income	(15,040)	(14,621)
Share-based payments	994	4,522
Share of loss of associates and joint ventures accounted for using the equity method	582	-
Loss (gain) on disposal of property, plant and equipment	2,406	(2,972)
Gain on disposal of other assets	-	(22)
Loss on disposal of investments	857	-
Total adjustments to reconcile profit	147,343	118,812
Changes in operating assets and liabilities:		
Accounts and notes receivable	3,365	(13,579)
Other receivables	4,554	(4,006)
Inventories	18,384	(50,585)
Prepayments	19,768	(14,161)
Other current assets	(6,571)	61
Other operating assets	427	(37)
Accounts and notes payable	(74,694)	(54,293)
Other payable	15,095	4,685
Other current liabilities	(9,716)	12,650
Net defined benefit liability	566	488
Total changes in operating assets and liabilities	(28,822)	(118,777)
Cash inflow generated from (used in) operations	169,464	143,016
Interest received	15,241	14,226
Interest paid	(10,320)	(11,705)
Income taxes	(11,558)	(18,539)
Net cash flows from operating activities	162,827	126,998
Cash flows from (used in) investing activities:		
Acquisition of financial assets at amortized cost	-	(8,788)
Acquisition of financial assets at fair value through profit or loss	(7,155)	(51,916)
Proceeds from disposal of financial assets at fair value through profit or loss	2,207	56,629
Acquisition of investments accounted for using the equity method	(3,600)	-
Acquisition of property, plant and equipment	(63,759)	(462,728)
Proceeds from disposal of property, plant and equipment	4,062	4,216
Decrease (increase) in refundable deposits	2,031	(1,700)
Acquisition of intangible assets	(294)	(2,372)
Increase in other financial assets	(2,339)	-
Decrease in restricted deposits	117,246	4,342
Decrease (increase) in other non-current assets	4,315	(31,501)
Increase in prepayments for business facilities	(28,077)	(21,938)
Net cash flows from (used in) investing activities	24,637	(515,756)
Cash flows from (used in) financing activities:		
Increase in short-term loans	257,544	1,423,571
Decrease in short-term loans	(384,542)	(1,692,986)
Proceeds from issuing bonds	-	297,503
Proceeds from long-term debt	-	321,600
Repayments of long-term debt	(16,080)	(14,740)
Increase (decrease) in guarantee deposits received	(3,412)	3,402
Payment of lease liabilities	(17,152)	(14,059)
Cash dividends paid	(34,861)	(39,841)
Payments to acquire treasury shares	(24,847)	-
Acquisition of ownership interests in subsidiaries	-	(2,470)
Change in non-controlling interests	(11,472)	34,140
Net cash flows from (used in) financing activities	(234,822)	316,120
Effect of exchange rate changes on cash and cash equivalents	25,692	(1,114)
Net decrease in cash and cash equivalents	(21,666)	(73,752)
Cash and cash equivalents at beginning of period	1,176,003	1,249,755
Cash and cash equivalents at end of period	\$ 1,154,337	1,176,003

[Annex 4]

**Edison Opto Corporation
Comparison Table for the Amended Articles of Association**

Articles	Articles after amendment	Articles before amendment	Amendment description
Article 2	<p>The business carried on by the Company is shown as follows:</p> <ol style="list-style-type: none"> 1. CC01040 Lighting Equipment Manufacturing 2. CC01080 Electronic Components Manufacturing 3. <u>E601010 Electrical Appliance Construction (Grade A)</u> 4. <u>E601020 Electrical Appliance Installation</u> 5. E603080 Traffic Signs installation Engineering 6. <u>E603090 Lighting Equipment Construction</u> 7. <u>E607010 Solar Thermal Energy Equipment Installation Engineering</u> 8. EZ06010 Traffic Marking Engineering 9. F119010 Wholesale of Electronic Materials 10. <u>F113110 Wholesale of Batteries</u> 11. F213090 Retail Sale of Traffic Sign Equipment and Materials 12. <u>F213110 Retail Sale of Batteries</u> 13. F219010 Retail Sale of Electronic Materials 14. F401010 International Trade 15. <u>IG03010 Energy Technology Services</u> 16. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval. 	<p>The business carried on by the Company is shown as follows:</p> <ol style="list-style-type: none"> 1. CC01040 Lighting Equipment Manufacturing 2. CC01080 Electronic Components Manufacturing 3. E603080 Traffic Signs installation Engineering 4. EZ06010 Traffic Marking Engineering 5. F119010 Wholesale of Electronic Materials 6. F213090 Retail Sale of Traffic Sign Equipment and Materials 7. F219010 Retail Sale of Electronic Materials 8. F401010 International Trade 9. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval. 	Amend this Article to coordinate with the actual operational needs of the Company.

Articles	Articles after amendment	Articles before amendment	Amendment description
Article 8.2	<u>A shareholders' meeting of the Company may be held by the method of visual communication or other methods announced by the competent authority. In case a shareholders' meeting is held via a visual communication network, the shareholders taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.</u>	(Newly added)	According to the Letter of Zheng-Jiao-Zi No. 1110133385 released by the Financial Regulatory Commission of the Republic of China on March 7, 2022, a publicly listed company can hold a shareholders' meeting by the method of visual communication in accordance with the Company Act, so the Article is added.
Article 20	These Articles of Association were formulated on September 13, 2001. (Omitted) The 15th amendments were made on July 15, 2021. <u>The 16th amendments were made on XX XX, 2023.</u>	These Articles of Association were formulated on September 13, 2001. (Omitted) The 15th amendments were made on July 15, 2021.	The date of these amendments was added

[Annex 5]

Edison Opto Corporation
Comparison Table for Amended Articles of the Rules of Procedures of
Shareholders' Meetings

Articles	Articles after amendment	Existing articles	Amendment
Article 3	<p>Definition</p> <p>The shareholders referred to in these Rules mean the shareholders, <u>requisitioners, and authorized</u> representatives.</p>	<p>Definition</p> <p>The shareholders referred to in the Rules mean the shareholders themselves <u>and the proxies authorized by the shareholders to attend the meeting.</u></p>	<p>In accordance with the provisions in the Letter of Jin-Guan-Zheng -Jiao-Zi No. 1110133385 released by the Financial Regulatory Commission on March 7, 2022, the reference example in the Rules of Procedures for Shareholders' Meetings was amended, and the definition of shareholders was amended at the same time.</p>
Article 4	<p>Convening and Notice of a Shareholders' Meeting</p> <p>1. A shareholders' meeting of the Company shall be convened by the Board of Directors unless otherwise provided by laws and regulations.</p> <p>2. <u>A change to the method of holding a shareholders' meeting of the Company shall be decided by the</u></p>	<p>Convening and Notice of a Shareholders' Meeting</p> <p>1. A shareholders' meeting of the Company shall be convened by the Board of Directors unless otherwise provided by laws and regulations.</p>	<p>1. In order to inform the shareholders of a change in the method of holding of a shareholders' meeting,</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>Board of Directors, and shall be made at the latest before the notice of the shareholders' meeting is sent.</u></p> <p>3. The Company shall make an electronic file of the notice of a shareholders' meeting, any document of power of attorney, the reason for any proposal, and the statement of information relevant to the proposals concerning the recognition, discussion, election, or removal of directors, and other items, and transmit them to the Market Observation Post system 30 days before a general shareholders' meeting or 15 days before an interim shareholders' meeting. The Company shall also make an electronic file of the Agenda Manual and supplementary meeting documents for a shareholders' meeting and transmit them to the Market Observation Post system 21 days prior to a general shareholders' meeting or 15 days prior to an interim shareholders' meeting. <u>However, if the paid-in capital of the Company at the end of the most recent financial year reaches NTD 10 billion or more, or the total shareholding ratio of foreign capital and mainland capital in the Company, recorded in the shareholders' register, reaches 30% or more when a shareholders'</u></p>	<p>2. The Company shall make an electronic file of the notice of a shareholders' meeting, the document of power of attorney, the reason for a proposal, and the statement of information relevant to the proposals concerning the recognition, discussion, election, or removal of directors, and other items, and transmit them to the Market Observation Post system 30 days before a general shareholders' meeting or 15 days before an interim shareholders' meeting. The Company shall also make an electronic file of the Agenda Manual and supplementary meeting documents for a shareholders' meeting and transmit them to the Market Observation Post system 21 days prior to a general shareholders' meeting or 15 days prior to an interim shareholders' meeting. The Agenda Manual and supplementary meeting documents for a shareholders' meeting shall be prepared for the shareholders to read at any time fifteen days before a shareholders' meeting, and shall be placed in the Company and with a professional stock agency appointed by the Company, <u>and</u></p>	<p>the change shall be resolved by the Board of Directors, and be made at the latest before the notice of the shareholders' meeting is given. Therefore, Paragraph 2 is added.</p> <p>2. Pursuant to Article 6 of the Regulations Governing Items which shall be Recorded and Observed in the Agenda Manual for Shareholders' Meetings of Publicly Listed Companies, as amended and released on</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>meeting is held in the most recent financial year, the transmission of the foregoing electronic files shall be completed 30 days before a general shareholders' meeting.</u></p> <p>The Agenda Manual and supplementary meeting documents for a shareholders' meeting shall be prepared for the shareholders to read at any time fifteen days before the shareholders' meeting, and shall be placed in the Company and with a professional stock affairs agency appointed by the Company.</p> <p>4. <u>The Agenda Manual and supplementary meeting documents referred to in the preceding paragraph shall be provided to shareholders for reference by the Company on the day of a shareholders' meeting in the following ways:</u></p> <p>(1) <u>When a physical shareholders' meeting is held, they shall be distributed at the shareholders' meeting.</u></p> <p>(2) <u>When a visual communication-assisted shareholders' meeting is held, they shall be distributed at the shareholders' meeting, and meanwhile, transmitted to the visual communication meeting platform in electronic files.</u></p> <p>(3) <u>When a visual communication shareholders' meeting is held,</u></p>	<p><u>distributed at the shareholders' meeting.</u></p>	<p>December 16, 2021, if the paid-in capital of listed and OTC companies at the end of the most recent financial year reaches NTD 10 billion or more, or when a general shareholder s' meeting is held in the most recent financial year, if the total shareholdin g ratio of foreign capital and mainland capital recorded in the shareholder s' register reaches 30% or</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>they shall be transmitted to the visual communication meeting platform in electronic files.</u></p> <p>5. The convening reasons shall be specified in the notice and announcement. The notice may be given in an electronic form.</p> <p>6. Appointment or removal of directors, changes to the Articles of Association, capital reduction, application for suspension of a public offering, permit for directors undertaking competitive business activities, conversion of surplus to capital increase, conversion of reserves to capital increase, dissolution, merger, or splitting of the Company, or any of the items set forth in Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, and Articles 56-1 and 60-2 of the Handling Guidelines for Issuers' Offering and Issuing Securities, shall be listed, and their main contents shall be indicated, in the convening reason, and they shall not be proposed in a temporary motion.</p> <p>7. If the re-election of all the directors and the date of their taking office have been specified in the reason for convening a shareholders' meeting, after the re-election at the shareholders' meeting is completed, the date of</p>	<p>3. The convening Reasons shall be specified in the notice and announcement. The notice may be given in an electronic form.</p> <p>4. Appointment or removal of directors, changes to the Articles of Association, capital reduction, application for suspension of a public offering, permit for directors undertaking competitive business activities, conversion of surplus to capital increase, conversion of reserves to capital increase, dissolution, merger, or splitting of the Company, or any of the items set forth in Paragraph 1 of Article 185 of the Company Act, Articles 26-1 and 43-6 of the Securities Exchange Act, and Articles 56-1 and 60-2 of the Handling Guidelines for Issuers' Offering and Issuing Securities, shall be listed, and their main contents shall be indicated, in the convening reason, and they shall not be proposed in a temporary motion.</p> <p>5. If the re-election of all the directors and the date of their taking office have been specified</p>	<p>more, in order to enable foreign and mainland shareholders abroad to read the relevant information of the shareholders' meeting as early as possible, it is regulated that the transmission of electronic files shall be completed 30 days before the general shareholders' meeting, so Paragraph 3 is amended.</p> <p>3. In order to respond to the provision that a publicly listed</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>their taking office shall not be changed at the same meeting by a temporary motion or other means.</p> <p>8. A shareholder who holds more than 1% of the total number of issued shares may submit a proposal to the Company at a general shareholders' meeting, but the number of proposals submitted by him/her is limited to one, and those with more than one proposal shall not be included in the agenda. However, if the purpose of the shareholder's proposal is to urge the Company to promote public interests or fulfill social responsibilities, the Board of Directors may still include it in the agenda. The Board of Directors may not include a proposal submitted by a shareholder if the proposal has any of circumstances specified in Paragraph 4 of Article 172-1 of the Company Act.</p> <p>9. The Company shall declare its acceptance of the shareholder's proposals, the written or electronic acceptance method, the acceptance place, and the acceptance period before the date of suspension of stock transfer before the general shareholders' meeting, and the acceptance period shall not be less than 10 days. The proposals submitted by the shareholders shall be limited to three hundred words, and those</p>	<p>in the reasons for convening a shareholders' meeting, after the re-election at the shareholders' meeting is completed, the date of their taking office shall not be changed at the same meeting by a temporary motion or other means.</p> <p>6. A shareholder who holds more than 1% of the total number of issued shares may submit a proposal to the Company at a general shareholders' meeting, but the number of proposals they submit is limited to one, and those with more than one proposal shall not be included in the agenda. However, if the purpose of the shareholder's proposal is to urge the Company to promote public interests or fulfill social responsibilities, the Board of Directors may still include it in the agenda. The Board of Directors may not include a proposal submitted by a shareholder if the proposal has any of circumstances specified in Paragraph 4 of Article 172-1 of the Company Act.</p> <p>7. The Company shall declare the acceptance of the shareholder's proposals, the written or electronic acceptance method, the acceptance place and the acceptance period before the date of suspension of stock transfer before the general</p>	<p>company can hold a shareholders' meeting by the method of visual communication, the Company has decided that shareholders' meetings can be held by either the physical or visual communication method. In order to facilitate shareholders referring to the Agenda Manual and the supplementary meeting information for a shareholders' meeting on the day of the shareholder</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>exceeding three hundred words shall not be included in the agenda, and the proposing shareholder shall personally attend or authorize a proxy to attend the general shareholders' meeting and participate in the discussion on the proposals.</p> <p>10. The Company shall notify the shareholders of the proposal results before the date of the notice of convening a shareholders' meeting, and list the proposals complying with the provisions of this Article in the notice of the meeting. With regard to the proposals submitted by shareholders but not included in the meeting agenda, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the shareholders' meeting to be convened.</p>	<p>shareholders' meeting, and the acceptance period shall not be less than 10 days. The proposals submitted by the shareholders shall be limited to three hundred words, and those exceeding three hundred words shall not be included in the agenda, and the proposing shareholder shall personally attend or authorize a proxy to attend the general shareholders' meeting and participate in the discussion on the proposals.</p> <p>8. The Company shall notify the shareholders of the proposal results before the date of the notice of convening a shareholders' meeting, and list the proposals complying with the provisions of this Article in the meeting notice. With regard to the proposals submitted by shareholders but not included in the meeting agenda, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the shareholders' meeting to be convened.</p>	<p>s' meeting, whether they participate in a physical shareholder s' meeting or participate in the shareholder s' meeting by the method of visual communication, Paragraph 2 is amended and Paragraph 4 is added accordingly.</p> <p>4. Articles newly Added and Amendments to the number of Articles.</p>
Article 5	<p>Attendance at a Shareholders' Meeting by a Proxy and Authorization</p> <p>Article 1 to 3 (omitted)</p> <p><u>4. After a power of attorney is delivered to the Company, if a shareholder intends to attend a shareholders' meeting by the visual</u></p>	<p>Attendance at a Shareholders' Meeting by a Proxy and Authorization</p> <p>Article 1 to 3 (omitted)</p> <p>(Newly added)</p>	<p>If a shareholder authorizes a proxy to attend a shareholders' meeting, after the power of attorney is delivered to the</p>

Articles	Articles after amendment	Existing articles	Amendment
	<u>communication method, he/she shall send a written notice revoking the authorization to the Company two days before the shareholders' meeting, and in case of a late revocation, the voting rights exercised by the proxy shall prevail.</u>		Company, if the shareholder intends to attend a shareholders' meeting by the visual communication method, he/she shall send a written notice revoking the authorization to the Company two days before the shareholders' meeting, so Paragraph 4 is amended.
Article 6	Principles of Place and Time for Holding a Shareholders' Meeting 1. The place for holding a shareholders' meeting shall be the place where the Company is located or where it is convenient for the shareholders to attend and be suitable for holding a shareholders' meeting. The starting time of the meeting shall not be earlier than 9 am or later than 3 pm. The opinions of the independent directors for the meeting time and place shall be fully considered. 2. <u>The Company shall not be subject to restrictions on the place of</u>	Principles of Place and Time for Holding a Shareholders' Meeting The place for holding a shareholders' meeting shall be the place where the Company is located or where it is convenient for the shareholders to attend and be suitable for holding a shareholders' meeting. The starting time of the meeting shall not be earlier than 9 am or later than 3 pm. The opinions of the independent directors for the meeting time and place shall be fully considered.	1. The existing article is moved to Paragraph 1, and its contents are not amended. 2. Paragraph 2 is newly added, and it specifies that the Company shall not be subject to restrictions

Articles	Articles after amendment	Existing articles	Amendment
	<u>holding a shareholders' meeting by the method of visual communication referred to in the preceding paragraph.</u>		on the place of holding a meeting when it holds a shareholders' meeting by the method of visual communication.
Article 7	<p>Preparation of the Signature Book and Other Documents</p> <p>1. The Company shall specify the registration time and place of the shareholders and other notes in the meeting notice.</p> <p>2. The registration time of the shareholders referred to in the preceding paragraph shall be at least 30 minutes before the start of the meeting. The registration place shall be clearly indicated, and adequate and qualified personnel shall be assigned to handle the registration <u>The registration for a visual communication shareholders' meeting shall be handled on the visual communication meeting platform for the shareholders' meeting 30 minutes before the start of the meeting.</u> <u>Shareholders who have completed the registration shall be deemed as attending the</u></p>	<p>Preparation of the Signature Book and Other Documents</p> <p>1. The Company shall specify the registration time and place of the shareholders and other notes in the meeting notice.</p> <p>2. The registration time of the shareholders referred to in the preceding paragraph shall be at least 30 minutes before the start of the meeting. The registration place shall be clearly indicated, and adequate and qualified personnel shall be assigned to handle the registration.</p>	<p>1. In order to specify the registration time and procedures for the shareholders attending the meeting by the method of visual communication, Paragraph 2 is hereby amended.</p> <p>2. If a shareholder intends to attend the shareholders' meeting by the method of</p>

Articles	Articles after amendment	Existing articles	Amendment
	<u>shareholders' meeting in person.</u>		visual
3.	Shareholders shall attend a shareholders' meeting with their attendance cards, attendance registration cards, or other attendance certificates. The Company shall not arbitrarily add and require other certificates as supporting documents for shareholders attending the meeting. A requisitioner who has a power of attorney for requisition shall bring identification documents for verification.	3. The shareholders <u>or the proxies authorized by the shareholders (hereinafter referred to as the "shareholders")</u> shall attend the shareholders' meeting with their attendance cards, attendance registration cards, or other attendance certificates. The Company shall not arbitrarily add and require other certificates as supporting documents for shareholders attending the meeting. A requisitioner who has a power of attorney for requisition shall bring identification documents for verification.	communication, he/she shall be registered with the Company two days before the shareholders' meeting, so Paragraph 7 is amended.
4.	The Company shall set up a signature book for shareholders attending the meeting to sign in, or the shareholders attending the meeting shall hand in their registration cards in lieu of signing-in.	4. The Company shall set up a signature book for shareholders attending the meeting to sign in, or the shareholders attending the meeting shall hand in their registration cards in lieu of signing-in.	3. In order to enable the shareholders attending the meeting by the method of visual communication to read the relevant documents such as the Agenda Manual and annual report, etc, the Company shall upload them to the visual communication
5.	The Company shall deliver the Agenda Manual, annual report, attendance certificate, speech notes, voting papers and other meeting documents to the shareholders attending the shareholders' meeting, and if directors require being elected, the election votes shall be attached.	5. The Company shall deliver the Agenda Manual, annual report, attendance certificate, speech notes, voting papers and other meeting documents to the shareholders attending the shareholders' meeting, and if directors require being elected, the election votes shall be attached.	
6.	When a government or juristic person is a shareholder, more than one representative can	6. When a government or juristic person is a shareholder, more than one representative can	

Articles	Articles after amendment	Existing articles	Amendment
	<p>attend the shareholders' meeting. When a juristic person is authorized to attend the shareholders' meeting, only one representative may be appointed to attend the shareholders' meeting.</p> <p>7. <u>If the shareholders' meeting is held by the method of visual communication, and the shareholders intend to attend by the method of visual communication, they shall be registered with the Company two days before the shareholders' meeting.</u></p> <p>8. <u>If a shareholders' meeting is held by the method of visual communication, the Company shall upload the Agenda Manual, annual report, and other relevant documents to the visual communication meeting platform for the shareholders' meeting at least 30 minutes before the start of the meeting, and continue to disclose them until the end of the meeting.</u></p>	<p>attend the shareholders' meeting. When a juristic person is authorized to attend the shareholders' meeting, only one representative may be appointed to attend the shareholders' meeting.</p>	<p>meeting platform for the shareholders' meeting, so Paragraph 8 is added.</p>
Article 7-1	<p><u>When holding a shareholders' meeting by the method of visual communication, the items shall be included in the convening notice. The Company shall specify the following items in the notice of convening a shareholders' meeting when holding a shareholders' meeting by the method of visual communication:</u></p>	(Newly added)	<p>1. This Article is newly added.</p> <p>2. In order to inform shareholders of the relevant rights and restrictions</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>1. Methods for the shareholders' participating in the visual communication meeting and exercising their rights.</u></p> <p><u>2. If, due to natural disasters, incidents, or other force majeure events, there are any obstacles to the visual communication meeting platform or participation in the meeting by the method of visual communication, when the obstacles are eliminated, at least the following items shall be included:</u></p> <p><u>(1) The time of a meeting which is postponed or resumed because the foregoing obstacles occur successively, and cannot be eliminated, and the date of the meeting which is postponed or resumed, if necessary.</u></p> <p><u>(2) The shareholders who are registered to participate in the original shareholders' meeting by the method of visual communication shall not participate in the postponed or resumed meeting.</u></p> <p><u>(3) If the visual communication-assisted shareholders' meeting cannot be resumed, and after deducting the number of shares present at the shareholders' meeting by the method of visual</u></p>		<p>for participation in a shareholder s' meeting before the meeting, it is clearly stated that the notice of convening the shareholder s' meeting shall include the methods for the shareholder s' participating in the visual communication meeting and exercising relevant rights, the methods for handling the obstacles to the visual communication meeting platform or participation in the meeting by the method</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>communication, the total number of shares present at the shareholders' meeting reaches the statutory quota of the shareholders' meeting, the shareholders' meeting shall be continued. The number of shares held by the shareholders present at the shareholders' meeting by the method of visual communication shall be counted into the total number of shareholders' shares present, and such shareholders shall be deemed to abstain in all the proposals of the shareholders' meeting.</u></p> <p><u>(4) The handling methods in case the results for all the proposals are declared but no temporary motion is made.</u></p> <p><u>3. If a shareholders' meeting is held by the method of visual communication, appropriate alternative measures shall be specified for the shareholders who have difficulty in participating in the shareholders' meeting by the method of visual communication.</u></p>		<p>of visual communication due to natural disasters, incidents, or other force majeure events, and shall specify the appropriate alternative measures for shareholders who have difficulties in participating in the shareholders' meeting by the method of visual communication.</p>
Article 9	<p>Audio Recording or Videotaping for the Whole Course of a Shareholders' Meetings</p> <p><u>1.</u> The Company shall continuously and unceasingly record and videotape the registration course of a shareholders' meeting, the</p>	<p>Audio Recording or Videotaping for the Whole Course of a Shareholders' Meetings</p> <p>The Company shall continuously and unceasingly record and videotape the registration course of a shareholders' meeting, the course of the meeting,</p>	<p>1. Referring to the provisions of Article 183 of the Company Act and</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>course of the meeting, and the voting and vote counting course after accepting the registration of the shareholders for the shareholders' meeting, and the audio records and videotapes shall be kept for at least one year. However, if a shareholder brings an action pursuant to Article 189 of the Company Act, the audio records and videotapes shall be kept until the end of the action.</p> <p>2. <u>If a shareholders' meeting is held by the method of visual communication, the Company shall record and keep the enrollment, registration, questions, and voting of the shareholders and the vote counting results of the Company, and continuously and unceasingly record and videotape the whole course of the visual communication meeting.</u></p> <p>3. <u>The Company shall properly keep the foregoing information and audio records and videotapes during its existence, and provide the audio records and videotapes to a person authorized to be engaged in the visual communication meeting business for keeping.</u></p> <p>4. <u>If a shareholders' meeting is held by the method of visual communication, the Company shall record and videotape the</u></p>	<p>and the voting and vote counting course after accepting the registration of the shareholders for the shareholders' meeting, and the audio records and videotapes shall be kept for at least one year. However, if a shareholder brings an action pursuant to Article 189 of the Company Act, the audio records and videotapes shall be kept until the end of the action.</p>	<p>Article 18 of the Measures for Procedures for Meetings of the Board of Directors of Publicly Listed Companies, it is expressly specified that the Company shall record and keep the enrollment, registration, questions, and voting of the shareholders and the vote counting results of the Company, etc, and is required to continuously and unceasingly record and</p>

Articles	Articles after amendment	Existing articles	Amendment
	<u>background and operation</u> <u>interface of the visual</u> <u>communication meeting</u> <u>platform.</u>		videotape the whole course of the visual communica tion meeting, and shall properly keep them during the Company's existence, and also provide them to the person entrusted to handle the visual communica tion meeting affairs for keeping, so Paragraphs 2 and 3 are added. 2. For audio recording and videotaping the background and operation interface of the visual

Articles	Articles after amendment	Existing articles	Amendment
			<p> communication meeting platform, because computer software and hardware equipment and information security with certain specificatio ns must be equipped so as to perform synchronou s screen recording, the Company can clearly establish the rules of procedures for its shareholder s' meetings according to the feasibility of its equipment conditions, and </p>

Articles	Articles after amendment	Existing articles	Amendment
			Paragraph 4 is added accordingly.
Article 10	<p>Calculation of the Number of Shares Present at and Opening of a Shareholders' Meeting</p> <p>1. The attendance at a shareholders' meeting shall be calculated on the basis of the number of shares present. The number of shares present shall be calculated according to the number of shares registered in the signature book or the registration cards submitted <u>and the number of shares registered in the visual communication meeting platform</u>, plus the number of shares exercising voting rights in written or electronic form.</p> <p>2. At the time of opening the current meeting, the chairperson shall immediately call the meeting to order, and meanwhile declare all relevant information, such as the number of shares without voting rights and the number of shares present, etc.</p> <p>3. Only when shareholders representing more than half of the total number of issued shares are not present may the chairperson declare the postponement of the meeting. The number of postponements is limited to twice, and the total postponement time shall not</p>	<p>Calculation of the Number of Shares Present at and Opening of a Shareholders' Meeting</p> <p>1. The attendance at a shareholders' meeting shall be calculated on the basis of the number of shares present. The number of shares present shall be calculated according to the number of shares registered in the signature book or the registration card submitted, plus the number of shares exercising voting rights in written or electronic form.</p> <p>2. At the time of opening the current meeting, the chairperson shall immediately call the meeting to order, and meanwhile declare all relevant information, such as the number of shares without voting rights and the number of shares present, etc.</p> <p>3. Only when shareholders representing more than half of the total number of issued shares are not present may the chairperson declare the postponement of the meeting. The number of postponements is limited to twice, and the total postponement time shall not</p>	<p>1. In order to clearly specify that when the shareholders' meeting of the Company is held as a visual communication meeting, upon the calculation of the total number of shares present, the number of shares held by the shareholders handling the registration by the method of visual communication shall be added, so the Paragraph 1 is amended.</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>exceed one hour. If shareholders representing more than one-third of the total number of issued shares are still not present after the second postponement, the chairperson shall declare the adjournment of the meeting <u>and if the shareholders' meeting is held as a visual communication meeting, the Company shall also announce the adjournment of the meeting on the visual communication meeting platform for the shareholders' meeting.</u></p> <p>4. If the number of shares in the preceding paragraph is still insufficient after the second postponement, but shareholders representing more than one-third of the total number of issued shares are present, they may adopt a temporary resolution pursuant to Paragraph 1 of Article 175 of the Company Act, and notify each shareholder of the temporary resolution to convene a shareholders' meeting within one month again <u>If the shareholders' meeting is held as the visual communication meeting, and the shareholders intend to attend by visual communication, they shall be re-registered with the Company pursuant to Article 6..</u></p> <p>5. Before the end of the current meeting, if the number of shares represented by the shareholders</p>	<p>exceed one hour. If shareholders representing more than one-third of the total number of issued shares are still not present after the second postponement, the chairperson shall declare the adjournment of the meeting.</p> <p>4. If the number of shares in the preceding paragraph is still insufficient after the second postponement, but shareholders representing more than one-third of the total number of issued shares are present, they may adopt a temporary resolution pursuant to Paragraph 1 of Article 175 of the Company Act, and notify each shareholder of the temporary resolution to convene a shareholders' meeting within one month again.</p> <p>5. Before the end of the current meeting, if the number of shares represented by the shareholders</p>	<p>2. When a shareholder's meeting of the Company is held as a visual communication conference, if the chairperson declares the adjournment of the meeting, the Company shall announce the adjournment of the meeting on the visual communication meeting platform for the shareholder's meeting to timely inform the shareholders, so Paragraph 3 is amended.</p>

Articles	Articles after amendment	Existing articles	Amendment
	present reaches more than half of the total number of issued shares, the chairperson may re-submit the fake resolution made to the shareholders' meeting for voting in accordance with the provisions in Article 174 of the Company Act.	present reaches more than half of the total number of issued shares, the chairperson may re-submit the temporary resolution made to the shareholders' meeting for voting in accordance with the provisions in Article 174 of the Company Act.	3. If the Company separately convenes another shareholders' meeting for adopting the temporary resolution, the shareholders who intend to attend the meeting by the method of visual communication shall be registered with the Company, so Paragraph 4 is amended.
Article 12	Shareholders' Speech Article 1 to 6 (omitted) 7. <u>If a shareholders' meeting is held as a visual communication meeting, the shareholders present by the method of visual communication may ask questions in writing on the visual communication meeting platform for the shareholders'</u>	Shareholders' Speech Article 1 to 6 (omitted) (Newly added)	1. In order to clearly specify the method, procedures, and restrictions for questions raised by

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>meeting after the chairperson calls the meeting to order and before he/she declares the end of the meeting. The number of questions for each proposal shall not exceed twice, and each question shall be limited to 200 words. The provisions of Paragraphs 1 to 5 shall not apply.</u></p> <p>8. <u>If the question referred to in the preceding paragraph does not violate the provisions or does not exceed the scope of the proposals, it is advisable to disclose the question on the visual communication meeting platform for the shareholders' meeting so that it is well known.</u></p>		<p>the shareholder s present at the shareholder s' meeting by the method of visual communication, Paragraph 7 is added accordingly.</p> <p>2. In order to facilitate other shareholder s understanding the content of the shareholder s' questions, the Company may screen out questions that are irrelevant to the various items of the shareholder s' meeting, and disclose</p>

Articles	Articles after amendment	Existing articles	Amendment
			other questions of the shareholders on the visual communication platform, so Paragraph 8 is added.
Article 14	<p>Method of Voting for Proposals, Vote Scrutinizing, and Counting</p> <p>Article 1 to 3 (omitted)</p> <p>4. After exercising their voting rights in written or electronic form, if the shareholders intend to attend the shareholders' meeting in person <u>or by the method of visual communication</u>, they shall revoke their intention to exercise their voting rights as specified in the previous paragraph in the same way as exercise of their voting rights no later than two days before the shareholders' meeting, and in case of late revocation, the voting rights exercised in written or electronic form shall prevail. If the voting rights are exercised in written or electronic form, and a proxy is authorized to attend the shareholders' meeting by a power of attorney, the voting rights exercised by the proxy present shall prevail.</p> <p>5. Unless otherwise specified in the</p>	<p>Method of Voting for Proposals, Vote Scrutinizing, and Counting</p> <p>Article 1 to 3 (omitted)</p> <p>4. After exercising their voting rights in written or electronic form, if the shareholders intend to attend the shareholders' meeting in person, they shall revoke their intention to exercise their voting rights as specified in the preceding paragraph in the same way as the exercise of their voting rights no later than two days before the shareholders' meeting, and in case of overdue revocation, the voting rights exercised in the written or electronic form shall prevail. If the voting rights are exercised in written or electronic form, and a proxy is authorized to attend the shareholders' meeting by a power of attorney, the voting rights exercised by the proxy present shall prevail.</p> <p>5. Unless otherwise specified in the</p>	<p>1. In order to clearly specify that after the shareholders exercise their voting rights in written or electronic form, if they intend to attend a shareholders' meeting by the method of visual communication, they shall first revoke their voting rights in the same way as exercising</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>Company Act and the Articles of Association, the proposals submitted for voting shall be adopted with the consent of more than half of the voting rights of the shareholders present. Upon voting, after the chairperson or his/her designee declares the total number of voting rights of the shareholders present on the proposals on a case-by-case basis, <u>the shareholders shall cast their votes on a case-by-case basis, and the results of the shareholders' consent, objection, and abstention shall be entered into the Market Observation Post System on the day after the shareholders' meeting.</u></p> <p>6. If there are amendment or substitution proposals for the same proposal, the chairperson shall determine the order of voting for those proposals together with the original proposal. If one of the proposals has been adopted, the other proposals will be deemed to be rejected, and there is no need to vote on them again.</p> <p>7. The scrutineers and counters for voting on the proposals shall be appointed by the chairperson, but the scrutineers shall have a shareholder's identity.</p>	<p>Company Act and the Articles of Association, the proposals submitted for voting shall be adopted with the consent of more than half of the voting rights of the shareholders present. <u>If the votes are cast on the proposals on a case-by-case basis,</u> upon voting, the chairperson or his/her designee shall declare the total number of voting rights of the shareholders present on the proposals on a case-by-case basis.</p> <p>6. <u>The proposals shall be deemed to have been adopted if the chairperson has consulted all the shareholders present, and they have no objection, and its effect shall be the same as that of voting, and if there is any objection, the voting shall be conducted by ballot in accordance with the provisions of the preceding paragraph.</u></p> <p>7. If there are amendment or substitution proposals for the same proposal, the chairperson shall determine the order of voting for those proposals together with the original proposal. If one of the proposals</p>	<p>their voting rights, so Paragraph 4 is amended.</p> <p>2. If a shareholder's meeting is held by the method of visual communication, in order to provide sufficient voting time for the shareholders attending by the method of visual communication, they can vote for all the original proposals from the time when the chairperson calls the meeting to order to the time when he/she declares the</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>8. The vote counting for the voting or election proposals at the shareholders' meeting shall be conducted in public at the shareholders' meeting place. After the vote counting is completed, the voting results shall be declared on the spot, including the weight of statistics, and a record shall be made.</p> <p>9. <u>If the Company holds a shareholders' meeting by the method of visual communication, after the chairperson calls the meeting to order, the shareholders present by the method of visual communication shall vote on various proposals and election proposals through the visual communication meeting platform, and complete the voting before the chairperson declares the end of the voting. If any shareholders delay voting, they shall be deemed as abstaining from their voting rights.</u></p> <p>10. <u>If the shareholders' meeting is held as a visual communication meeting, all the votes shall be counted at once after the chairperson declares the end of voting, and the voting and election results shall be declared.</u></p>	<p>has been adopted, the other proposals will be deemed to be rejected, and there is no need to vote on them again.</p> <p>8. The scrutineers and counters for voting on the proposals shall be appointed by the chairperson, but the scrutineers shall have a shareholder's identity.</p> <p>9. The vote counting for the voting or election proposals at the shareholders' meeting shall be conducted in public at the shareholders' meeting place. After the vote counting is completed, the voting results shall be declared on the spot, including the weight of statistics, and a record shall be made.</p>	<p>end of the voting. All the counting of votes must be completed at once so as to comply with the voting time of the shareholders attending by the method of visual communication, so Paragraphs 9 and 10 are added.</p> <p>3. If the shareholders intend to attend a visual communication-assisted shareholders' meeting, and have completed the registration of attending the</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>11. <u>When the Company holds a visual communication-assisted shareholders' meeting, if the shareholders, who have been registered to attend the shareholders' meeting by the method of visual communication pursuant to Article 6, intend to attend the physical shareholders' meeting in person, they shall revoke their registration in the same way as making the registration two days before the shareholders' meeting, but if the revocation is late, they can only attend the shareholders' meeting by the method of visual communication.</u></p> <p>12. <u>If the shareholders have exercised their voting rights in written or electronic form, not withdrawn their intention, and attended the shareholders' meeting by the method of visual communication, they shall not exercise their voting rights on the original proposals, or propose amendments to the original proposals, or exercise their voting rights on amendments to the original proposals except for temporary motions.</u></p>		<p>shareholder s' meeting by visual communica tion, but they intend to attend the physical shareholder s' meeting in person instead, they shall revoke their registration in the same way as making the registration two days before the shareholder s' meeting. If the revocation is late, they can only attend the shareholder s' meeting by the method of visual communica tion, so Paragraph 11 is added.</p> <p>1. Considering</p>

Articles	Articles after amendment	Existing articles	Amendment
			that either written or electronic voting is one of the ways for the shareholders to exercise their rights, under the principle of fair treatment, written voting shall also have a normative spirit the same as electronic voting to protect the shareholders' rights and interests, which is clearly specified in paragraph 12.
Article 16	Meeting Minutes and Signing Matters Article 1 to 3 (omitted) 4. <u>If a shareholders' meeting is held by the method of visual communication, the minutes shall, in addition to the items required to be recorded in</u>	Meeting Minutes and Signing Matters Article 1 to 3 (omitted)	1. In order to facilitate the shareholders understanding of the results of

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>accordance with the provisions of the preceding paragraph, include the opening and end date of the shareholders' meeting, the method of holding the meeting, the name of the chairperson and the recorder, and the handling method and situation for the obstacles to the visual communication meeting platform or participation by the method of visual communication due to natural disasters, incidents, or other force majeure events.</u></p> <p>5. <u>If the Company intends to hold the shareholders' meeting by the method of visual communication, in addition to handling the items in compliance with the provisions of the preceding paragraph, the Company shall also indicate in the minutes the alternative measures provided to the shareholders who have difficulty in attending the shareholders' meeting by the method of visual communication.</u></p>		<p>the visual communication meeting, the alternative measures for the shareholders with a digital divide, and the handling method and situation for the interruption of the communication, when preparing the minutes of the shareholders' meeting, in addition to being required to record the items pursuant to Paragraph 3, the Company is required to newly add Paragraph</p>

Articles	Articles after amendment	Existing articles	Amendment
			<p>4.</p> <p>2. If a shareholder's meeting is held by the method of visual communication, the alternative measures provided to the shareholders with a digital divide shall be clearly stated in the minutes of the meeting, so Paragraph 5 is added.</p>
Article 17	<p><u>Announcement</u></p> <p>1. <u>The number of shares acquired by the requisitioner, the number of shares represented by the proxy, and the number of shares held by the shareholders attending in written or electronic form shall be clearly indicated according to the statistical table compiled in the prescribed format in the shareholders' meeting place on the day of the shareholders' meeting. If the shareholders' meeting is held by</u></p>	(Newly added)	<p>1. This Article is newly added.</p> <p>2. If the Company holds a visual communication meeting, it shall upload the contents to the visual</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>the method of visual communication, the Company shall upload the above information to the visual communication meeting platform for the shareholders' meeting at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.</u></p> <p>2. <u>If the Company intends to hold the shareholders' meeting by the method of visual communication, when calling the meeting to order, the Company shall disclose the total number of shares held by the shareholders present on the visual communication meeting platform. The same provision shall apply if the total number of shares and voting rights of the shareholders attending the meeting are separately counted during the meeting.</u></p> <p>3. <u>If the items to be resolved by the shareholders' meeting are of material information as specified by laws and regulations and as specified by the Taiwan Stock Exchange Corporation (or the GreTai Securities Market), the Company shall transmit the contents to the Market Observation Post System within the time specified.</u></p>		<p>communication meeting platform for the shareholders' meeting. In order to enable the shareholders attending the shareholders' meeting by the method of visual communication to synchronously know whether the number of voting rights held by the shareholders attending the shareholders' meeting meets a quorum for holding a shareholders' meeting, it is clearly stated that</p>

Articles	Articles after amendment	Existing articles	Amendment
			<p>the Company shall disclose the total number of shares of shareholders attending the meeting on the visual communication meeting platform when calling the meeting to order, and if there is any subsequent statistics of the total number of shares and voting rights of shareholders attending the meeting, it shall also be disclosed on the visual communication</p>

Articles	Articles after amendment	Existing articles	Amendment
			meeting platform, so this Article is added.
Article 18	Maintenance of Order In the Venue Article 1 to 4 (omitted)	Maintenance of Order In the Venue Article 1 to 4 (omitted)	The original Article 17 is moved to Article 18, and the content of this Article is not amended.
Article 19	Rest and Meeting Resumption 1. When the meeting is convened, the chairperson may declare a break at their discretion. If a force majeure event occurs, the chairperson may decide to suspend the meeting temporarily, and declare the time for resuming the meeting as the case may be. 2. If the agenda arranged by the shareholders' meeting is not finished, but the venue for the meeting is not available at that time, the shareholders' meeting may decide to find another venue to continue the meeting. 3. The shareholders' meeting may decide to postpone or resume the meeting within five days pursuant to Article 182 of the Company Act.	Rest and Meeting Resumption 1. When the meeting is convened, the chairperson may declare a break at their discretion. If a force majeure event occurs, the chairperson may decide to suspend the meeting temporarily, and declare the time for resuming the meeting as the case may be. 2. If the agenda arranged by the shareholders' meeting is not finished, but the venue for the meeting is not available at that time, the shareholders' meeting may decide to find another venue to continue the meeting. 3. The shareholders' meeting may decide to postpone or resume the meeting within five days pursuant to Article 182 of the Company Act. 4. <u>After the end of the shareholders' meeting, the shareholders shall not elect another chairperson to resume the meeting at the original address or another place.</u>	The original Article 18 is moved to Article 19, and Paragraph 4 is deleted.

Articles	Articles after amendment	Existing articles	Amendment
Article 20	<u>Information Disclosure for Visual Communication Meetings</u> <u>If a shareholders' meeting is held by the method of visual communication, the Company shall immediately disclose the voting results for the various proposals and election results on the visual communication meeting platform for the shareholders' meeting as specified after the voting is over, and shall continuously disclose them for at least 15 minutes after the chairperson declares the end of the meeting.</u>	(Newly added)	1. This Article is newly added. 2. In order to enable the shareholders attending the shareholders' meeting by the method of visual communication to timely know the voting status for the various proposals and election results, and specify sufficient time for information disclosure, this Article is hereby added.
Article 21	<u>Location of the chairperson and Recorder of a Shareholders' Meeting by the Method of Visual Communication</u> <u>When the Company holds a shareholders' meeting by the</u>	(Newly added)	1. This Article is newly added. 2. When a shareholders' meeting

Articles	Articles after amendment	Existing articles	Amendment
	<u>method of visual communication, the chairperson and recorder shall be at the same place within the country, and the chairperson shall declare the address of the place at the time of the meeting.</u>		<p>is held by the method of visual communication, and there is no physical meeting place, the chairperson and recorder shall be at the same place within the country. In addition, in order to inform shareholders of the location of the chairperson, the chairperson shall declare the address of his/her location at the time of the meeting, so this Article is added.</p>
Article 22	<u>Handling of Communication</u> <u>Disconnection</u>	(Newly added)	1. This Article is newly

Articles	Articles after amendment	Existing articles	Amendment
	<p>1. <u>If a shareholders' meeting is held by the method of visual communication, the Company may make a simple connection test for the shareholders before the meeting, and timely provide relevant services before and during the meeting to assist in dealing with technical problems of communication.</u></p> <p>2. <u>If a shareholders' meeting is held by the method of visual communication, when calling the meeting to order, the chairperson shall separately declare that, in addition to the situation that the meeting need not be postponed or resumed as specified in Paragraph 4 of Article 44-20 of the Rules Governing Handling of Stock Affairs of Publicly Listed Companies, before the chairperson declares the end of the meeting, if, due to natural disasters, incidents or other force majeure events, there is an obstacle to the visual communication meeting platform or participation in the meeting by the method of visual communication for more than 30 continuous minutes, the meeting shall be postponed or resumed within five days, and the provisions of Article 182 of the Company Act shall not apply.</u></p> <p>3. <u>If the meeting is postponed or resumed as specified in the</u></p>		<p>added.</p> <p>2. In order to reduce communication problems from a visual communication meeting, and handle any communication disconnection during a shareholders' meeting held by the Company by the method of visual communication, the Article is hereby added.</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>preceding paragraph, the shareholders, who are not registered to attend the original shareholders' meeting by the method of visual communication, shall not attend the postponed or resumed meeting.</u></p> <p>4. <u>If the meeting shall be postponed or resumed as specified in the Paragraph 2, and shareholders have been registered to attend the original shareholders' meeting by the method of visual communication and have completed the registration, but have not attended the postponed or resumed meeting, the number of shares present at the original shareholders' meeting, and the voting rights and election rights exercised shall be included in the total number of shares, voting rights, and election rights of the shareholders present at the postponed or resumed meeting.</u></p> <p>5. <u>When the shareholders' meeting is postponed or resumed in accordance with the provisions of Paragraph 2, if the voting and counting have been completed, and the voting results or the list of elected directors and supervisors have been declared for the proposals, they are not required to be discussed and resolved again.</u></p> <p>6. <u>When the Company holds a visual communication-assisted</u></p>		

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>shareholders' meeting, and the visual communication meeting cannot be resumed as specified in Paragraph 2, if the total number of shares present at the shareholders' meeting after deducting the number of shares present at the shareholders' meeting by the method of visual communication still reaches the statutory quota for holding the shareholders' meeting, the shareholders' meeting shall be continuously held, and shall not be postponed or resumed as specified in Paragraph 2.</u></p> <p>7. <u>If the meeting referred to in the preceding paragraph shall be continuously held, the number of shares held by the shareholders attending the shareholders' meeting by the method of visual communication shall be included in the total number of shares held by the shareholders attending the meeting, but they shall be deemed as abstaining from all the proposals of the shareholders' meeting.</u></p> <p>8. <u>If the Company intends to postpone or resume the meeting in accordance with the provisions of Paragraph 2, it shall handle the relevant preparatory operations in accordance with the provisions set forth in Paragraph 7 of Article 44-20 of the Rules Governing Handling of Stock Affairs of</u></p>		

Articles	Articles after amendment	Existing articles	Amendment
	<p><u>Publicly Listed Companies and according to the original date of the shareholders' meeting and the provisions thereof.</u></p> <p>9. <u>The Company shall decide the period as specified in the last Paragraph of Article 12 and Paragraph 3 of Article 13 of the Rules Governing Attending Shareholders' Meetings of Publicly Listed Companies by Power of Attorney, Paragraph 2 of Article 44-5, Paragraph 1 of Article 44-15, and Paragraph 1 of Article 44-17 of the Rules Governing Handling of Stock Affairs of Publicly Listed Companies according to the date of the shareholders' meeting postponed or resumed as specified in Paragraph 2.</u></p>		
Article 23	<p><u>Processing of a Digital Divide</u></p> <p><u>When the Company holds a shareholders' meeting by the method of visual communication, it shall provide appropriate alternative measures to the shareholders who have difficulty in attending the shareholders' meeting by the method of visual communication.</u></p>	(Newly added)	<p>1. This Article is newly added.</p> <p>2. When the Company holds a shareholders' meeting by the method of visual communication, considering that there may be obstacles to</p>

Articles	Articles after amendment	Existing articles	Amendment
			several shareholders with a digital divide to attend the shareholders' meeting by the method of visual communication, it shall provide appropriate alternative measures to such shareholders, so this Article is added.
Article 24	Implementation The Rules shall be implemented after being approved by a shareholders' meeting, and the same shall apply to any amendments hereto.	Implementation The Rules shall be implemented after being approved by a shareholders' meeting, and the same shall apply to any amendments hereto.	The original Article 19 is moved to Article 24, and the content is not amended.
Article 25	Date of Formulation and Amendments The Rules were formulated on June 1, 2007. The first amendments were made on June 22, 2017. The second amendments were made on July 15, 2021. <u>The third amendments were made on xx, 2023.</u>	Date of Formulation and Amendments The Rules were formulated on June 1, 2007. The first amendments were made on June 22, 2017. The second amendments were made on July 15, 2021.	The original Article 20 is moved to Article 25 and the date of these amendments is newly added.

[Annex 6]

Edison Opto Corporation

Comparison Table for Amended Articles of the Rules of Procedures for Board of Directors' Meetings

Articles	Articles after amendment	Existing articles	Amendment
Article 3	<p>A Board of Directors' meeting of the Company shall be held at least once quarterly.</p> <p>The convening notice of a Board of Directors' meeting shall specify the reasons for convening the meeting and be given to all directors and supervisors seven days in advance. However, in case of an emergency, a meeting may be convened at any time.</p> <p>The convening notice referred to in the preceding paragraph may be sent electronically if the counterparty agrees.</p> <p>The items as specified in the subparagraphs of Paragraph 1 of Article 6 shall be set forth in the reasons for convening the meeting, and shall not be submitted in a temporary motion.</p>	<p>A Board of Directors' meeting of the Company shall be held at least once quarterly.</p> <p>The convening notice of a Board of Directors' meeting shall specify the reasons for convening the meeting and be given to all directors and supervisors seven days in advance. However, in case of an emergency, a meeting may be convened at any time.</p> <p>The convening notice referred to in the preceding paragraph may be sent electronically if the counterparty agrees.</p> <p>The items as specified in the subparagraphs of Paragraph 1 of Article 6 shall be set forth in the reasons for convening the meeting, <u>and shall not be submitted in a temporary motion, except for emergencies or due reasons.</u></p>	<p>The Measures for the Procedures of the Board of Directors' Meetings of Publicly Listed Companies were revised in accordance with the Letter of JIN-GUAN-ZH ENG-FA-ZI No. 11103832635 released by the Financial Supervisory Commission on August 5, 2022.</p> <p>Because the subparagraphs of Paragraph 1 of Article 6 set forth important items related to the Company's operation, they shall be specified in the reasons</p>

Articles	Articles after amendment	Existing articles	Amendment
			for convening the meeting to enable the directors to know sufficient information and have sufficient time to evaluate the proposals before making decisions. Therefore, the exclusion provision in Paragraph 4 shall be deleted, and it is clearly specified that the items in the subparagraphs of Paragraph 1 of Article 6 shall be set forth in the reason for convening the meeting, and shall not be proposed in a temporary motion.
Article 6	The Company shall submit the following items to a Board of	The Company shall submit the following items to a Board of	By reference to the

Articles	Articles after amendment	Existing articles	Amendment
	<p>Directors' meeting for discussion:</p> <ol style="list-style-type: none"> 1. The Company's operation plan. 2. Annual financial statements and semi-annual financial statements. However, if the semi-annual financial statements are not required to be audited and verified by an accountant in accordance with the provisions of laws and regulations, the provision for the semi-annual financial statements in the preceding subparagraph shall not apply. 3. To formulate or amend the internal control systems, and evaluate the effectiveness of the internal control systems. 4. To formulate or amend the procedures for handling major financial and business activities, such as acquiring or disposing of assets, engaging in derivatives trading, lending funds to others, endorsing or providing guarantees for others, etc. 5. To raise, issue, or make private placement of equity securities. 6. <u>If the Board of Directors does not have a managing director, election or dismissal of the chairperson.</u> 7. Appointment and removal of the person-in-charge of finance, accounting, or internal audits. 8. Donations to related parties or major donations to non-related parties. However, public welfare 	<p>Directors' meeting for discussion:</p> <ol style="list-style-type: none"> 1. The Company's operation plan. 2. Annual financial statements and semi-annual financial statements. However, if the semi-annual financial statements are not required to be audited and verified by an accountant in accordance with the provisions of laws and regulations, the provision for the semi-annual financial statements in the preceding subparagraph shall not apply. 3. To formulate or amend the internal control systems, and evaluate the effectiveness of the internal control systems. 4. To formulate or amend the procedures for handling major financial and business activities, such as acquiring or disposing of assets, engaging in derivatives trading, lending funds to others, endorsing or providing guarantees for others, etc. 5. To raise, issue, or make private placement of equity securities. 6. Appointment and removal of the person-in-charge of finance, accounting, or internal audits. 7. Donations to related parties or major donations to non-related parties. However, public welfare donations for emergency relief due to major natural disasters may be submitted to the next 	<p>Company Act and the Interpretations in the letter of the Ministry of Economic Affairs, the removal and election of the chairperson are both important items for the Company, so Subparagraph 6 is newly added. It is clearly specified that if the Board of Directors does not have a managing director, election or dismissal of the chairperson shall be submitted to a Board of Directors' meeting for discussion, so the current Subparagraph</p>

Articles	Articles after amendment	Existing articles	Amendment
	<p>donations for emergency relief due to major natural disasters may be submitted to the next meeting of the Board of Directors for subsequent ratification.</p> <p>9. Pursuant to Article 14-3 of the Securities Exchange Act, other items that shall be resolved by a shareholders' meeting or a Board of Directors' meeting, or major items specified by a competent authority, in accordance with the provisions in the laws and regulations or the Articles of Association.</p> <p>The term "related parties" referred to in <u>Subparagraph 8</u> of the preceding paragraph means the related parties regulated by the Standards for Preparation of Financial Statements of Securities Issuers. The term "major donation to non-related parties" means the amount of each donation or the cumulative amount of donations to the same entity within one year reaching NTD 100 million or more, or reaching 1% of the net operating revenues or 5% or more of the paid-in capital in the financial statements verified by an accountant for the most recent year.</p> <p>The term "within one year" referred to in the preceding subparagraph, means the period ended on the date of the current meeting of the Board of Directors, and calculated retrospectively as one year, and parts of any proposals that have been</p>	<p>meeting of the Board of Directors for subsequent ratification.</p> <p>8. Pursuant to Article 14-3 of the Securities Exchange Act, other items that shall be resolved by a shareholders' meeting or a Board of Directors' meeting, or major items specified by a competent authority in accordance with the provisions in the laws and regulations or the Articles of Association.</p> <p>The term "related parties" referred to in <u>Subparagraph 7</u> of the preceding paragraph, means the related parties regulated by the Standards for Preparation of Financial Statements of Securities Issuers. The term "major donation to non-related parties" means the amount of each donation or the cumulative amount of donations to the same entity within one year reaching NTD 100 million or more, or reaching 1% of the net operating revenues or 5% or more of the paid-in capital in the financial statements verified by an accountant for the most recent year.</p> <p>The term "within one year" referred to in the preceding subparagraph, means the period ended on the date of the current meeting of the Board of Directors, and calculated retrospectively as one year, and parts of any proposals that have been submitted to and resolved and adopted by the Board of Directors shall not be included again.</p>	<p>s 6 to 8 are moved to Subparagraphs 7 to 9.</p>

Articles	Articles after amendment	Existing articles	Amendment
	submitted to and resolved and adopted by the Board of Directors shall not be included again.		
Article 9	<p>The chairperson shall convene and hold the position of chairperson of a Board of Directors' meeting of the Company. However, the first session of each Board of Directors' meeting shall be convened by a director representing the most voting rights according to the votes received at a shareholders' meeting, and the chairperson of the meeting shall be held by the person having the right to convene the meeting. If there are two or more persons having the right to convene the meeting, they shall elect one of them to hold the position.</p> <p><u>Pursuant to Paragraph 4 of Article 203 or Paragraph 3 of Article 203-1 of the Company Act, if a Board of Directors' meeting is convened by more than half of the directors themselves, the directors shall elect one of them to serve as the chairperson.</u></p> <p>When the chairperson asks for leave or is unable to exercise his/her powers for any reason, the deputy chairperson shall act on his/her behalf. If there is no deputy chairperson, or the deputy chairperson also asks for leave or is unable to exercise his/her powers for any reason, the chairperson shall appoint a director to act on his/her behalf. If the chairperson does not appoint a proxy, the directors shall</p>	<p>The chairperson shall convene and hold the position of chairperson of a Board of Directors' meeting of the Company. However, the first session of each Board of Directors' meeting shall be convened by a director representing the most voting rights according to the votes received at a shareholders' meeting, and the chairperson of the meeting shall be held by the person having the right to convene the meeting. If there are two or more persons having the right to convene the meeting, they shall elect one of them to hold the position.</p> <p>When the chairperson asks for leave or is unable to exercise his/her powers for any reason, the deputy chairperson shall act on his/her behalf. If there is no deputy chairperson, or the deputy chairperson also asks for leave or is unable to exercise his/her powers for any reason, the chairperson shall appoint a director to act on his/her behalf. If the chairperson does not appoint a proxy, the directors shall</p>	<p>To be amended pursuant to Paragraph 4 of Article 203 and Article 203-1 of the Company Act, and Paragraph 2 is adjusted and added.</p>

Articles	Articles after amendment	Existing articles	Amendment
	elect one of them to act as his/her proxy.	elect one of them to act as his/her proxy.	
Article 17	<p>The directors shall adhere to a high degree of self-discipline. If the proposals discussed by the Board of Directors involve any directors' own interests or interests of juristic persons represented by them, they shall state the important contents of their interests at the current Board of Directors' meeting. If it is harmful to the interests of the Company, such proposals shall not be included in the items under discussion and voting, and the directors shall avoid the discussion and voting, and shall not exercise the voting rights on behalf of other directors.</p> <p><u>Where the spouse, a blood relative within the second degree of kinship of a director, or any Company which has a controlling or subordinate relation with a director has interests in the items under discussion in the meeting of the preceding paragraph, such director shall be deemed to have a personal interest in the matter.</u></p> <p>Paragraph 4 of Article 206 of the Company Act shall apply and the provisions in Paragraph 2 of Article 180 of the Company Act shall apply mutatis mutandis to the handling of the resolution of the Board of Directors on which the directors are not allowed to exercise voting rights in accordance with the provisions of the preceding paragraph.</p>	<p>The directors shall adhere to a high degree of self-discipline. If the proposals discussed by the Board of Directors involve any directors' own interests or interests of juristic persons represented by them, they shall state the important contents of their interests at the current Board of Directors' meeting. If it is harmful to the interests of the Company, such proposals shall not be included in the items under discussion and voting, and the directors shall avoid the discussion and voting, and shall not exercise the voting rights on behalf of other directors.</p> <p>Paragraph 3 of Article 206 of the Company Act shall apply and the provisions in Paragraph 2 of Article 180 of the Company Act shall apply mutatis mutandis to the handling of the resolution of the Board of Directors on which the directors are not allowed to exercise voting rights in accordance with the provisions of the preceding paragraph.</p>	Pursuant to Paragraph 3 of Article 206 of the Company Act, Paragraph 2 is added, and the original Paragraph 2 is adjusted to Paragraph 3.

[Annex 7]

Edison Opto Corporation **Articles of Incorporation(full text before amendment)**

Chapter 1 General Provisions

Article 1: The Company is organized in accordance with the provisions of the Company Act and is named Edison Opto Corporation.

Article 2: The business of the Company is as follows:

1. CC01040 Lighting Equipment Manufacturing
2. CC01080 Electronic Parts and Components Manufacturing
3. E603080 Traffic Signs Installation Engineering
4. EZ06010 Traffic Marking Engineering
5. F119010 Wholesale of Electronic Materials
6. F213090 Retail Sale of Traffic Sign Equipment and Materials
7. F219010 Retail Sale of Electronic Materials
8. F401010 International Trade
9. ZZ99999 All business items that are not prohibited or restricted by law

Article 3: The Company shall have its head office in New Taipei City, Taiwan, and may establish branch companies, representative offices or liaison offices in Taiwan and abroad if necessary by resolution of the Board of Directors.

Article 4: The total amount of the Company's investment may not be limited by Article 13 of the Company Act with respect to the limit of the proportion of investment
The Company may endorse or guarantee external parties when necessary for its business.

Article 4-1: The method of announcement of the Company shall be in accordance with Article 28 of the Company Act.

Chapter 2 Shares

Article 5: The total capital of the Company is set at NT\$2,000,000,000 divided into 200,000,000 shares of NT\$10 each, of which unissued shares shall be authorized to be issued by the Board of Directors in installments.

NT\$200,000,000 of the aforementioned capital is reserved for the issuance of employee stock options or the exercise of stock options by a corporate bond with warrant, with a total of 20,000,000 shares of NT\$10 each, to be issued in installments

as resolved by the Board of Directors.

Article 6: The shares of the Company shall be affixed with the signatures or seals of the directors representing the Company and shall be duly certified or authenticated by the bank, which is competent to certify shares under the laws before issuance thereof. The Company shall be exempted from printing its share certificate and shall register the issued shares with a centralized securities depository institution and follow the regulations of that institution.

Article 7: The transfer and change of the name of the owner of the shares shall be in accordance with Article 165 of the Company Act.

The handling of the Company's stock affairs shall be in accordance with the “Regulations Governing the Administration of Shareholder Services of Public Companies” promulgated by the competent authority.

Chapter 3 Shareholders’ Meeting

Article 8: There shall be two types of shareholders' meetings: regular meetings shall be held once a year, within six months after the end of each fiscal year, convened by the Board of Directors in accordance with the law, and extraordinary meetings shall be convened when necessary in accordance with the law. . Unless otherwise provided in the Company Act and other relevant laws and regulations, the shareholders' meeting should be convened by the Board of Directors in accordance with the law. Shareholders shall be notified 30 days in advance of the convening of a regular shareholders’ meeting and 15 days in advance of the convening of an extraordinary shareholders’ meeting; But the shareholders holding less than 1,000 shares may be notified by public announcement. The notice and announcement of the shareholders’ meeting should specify the causes and subjects for convening the meeting; with the consent of the corresponding party, the notice of meeting may be given in an electronic form.

Article 8-1: If a shareholders' meeting is convened by the Board of Directors, the Chairperson of the board shall chair the meeting. When the Chairperson is on leave or for any reason unable to exercise the powers of office, the Vice Chairperson shall act in place of the Chairperson; if there is no Vice Chairperson or the Vice Chairperson also is on leave or for any reason unable to exercise the powers of office, the Chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the Chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair. If a shareholders' meeting is

convened by someone with the convening right but other than the Board of Directors, the convening person shall chair the meeting and if there are more than two such persons, one of them shall be elected as the chair of the meeting.

Article 9: If a shareholder is unable to attend a shareholders' meeting for any reason, he or she may appoint a proxy to attend the meeting with the signature or seal of the shareholder in the proxy form issued by the Company stating the scope of authority in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meetings of Public Companies" issued by the competent authority, in addition to the provisions of Articles 177, 177-1 and 177-2 of the Company Act and Article 25-1 of the Securities and Exchange Act.

Article 9-1: When the Company convenes a shareholders' meeting, shareholders may exercise their voting rights in writing or electronically. Shareholders who exercise their voting rights in writing or electronically shall be deemed to be present in person at the shareholders' meeting, but shall be deemed to have abstained from voting on the extempore motions and amendments to the original motions of the shareholders' meeting. The declaration of intent is governed by Article 177-2 of the Company Act.

Article 10: Each shareholder of the Company shall have one voting right per share, except in the case of shares without voting rights as provided in Article 179 of the Company Act.

Article 11: Unless otherwise provided in the relevant laws and regulations, the resolution of the shareholders' meeting shall be made with the attendance of shareholders representing more than half of the total number of issued shares in person or by proxy, with the consent of more than half of the voting rights of the shareholders present.

Article 11-1: Resolutions of the shareholders' meeting shall be recorded in the minutes of the meeting. The minutes of the shareholders' meeting shall be signed or sealed by the chair of the shareholders' meeting, and distributed to the shareholders within 20 days after the meeting. The foregoing meeting minutes may be prepared and distributed electronically.

Article 11-2: If the Company has a motion to cancel the public offering in the future, it shall be proposed as a motion to be resolved at the shareholders' meeting, and this Article shall remain unchanged during the listing period in the future.

Chapter 4 Directors and Audit Committee

Article 12: The Company shall have seven to eleven directors for a term of three years, who shall be elected by the shareholders' meeting based on the candidate nomination system

from among persons who have good standing and shall be eligible for re-election. The total number of shares of registered stock held by all directors shall not be less than a certain percentage of the total number of shares required by the competent authority.

The Company shall have independent directors within the above total number of directors. The number of independent directors shall not be less than two and not less than one-fifth of the total number of directors, and shall be elected by the shareholders from the list of independent director candidates. The professional qualifications, shareholdings, restrictions on concurrent employment, nominations and other matters to be followed by the independent directors shall be in accordance with the relevant regulations of the competent securities authorities. If the Company's Audit Committee is established, the Audit Committee shall consist of all independent directors, and the number of independent directors shall not be less than three, one of whom shall be the convener and at least one of whom shall have accounting or financial expertise.

The Company does not need to have a supervisor by law because of the establishment of the Audit Committee.

The Company's Board of Directors may establish other functional specialty committees, the charters of which shall be approved by the Board of Directors. The resolution of the Audit Committee shall be made with at least one-half of all members of the Audit Committee. The first term Audit Committee shall be established on the date of the first election of the independent directors elected in accordance with the preceding Paragraph. The Audit Committee shall be responsible for carrying out the duties and responsibilities of the supervisors under the Company Act, the Securities and Exchange Act and other laws and regulations from the date the Audit Committee is established.

Article 12-1: The Company may authorize the Board of Directors to purchase liability insurance for all directors during their term of office in respect of their liability under the law for the scope of business they perform.

After the Company has purchased or renewed liability insurance for the directors, the Company shall report the amount of liability insurance, coverage and premium rate to the coming Board of Directors' meeting.

Article 12-2: The Company adopts the single registered cumulative voting system for the election of directors. Each share shall have the same number of voting rights as the number of directors to be elected, which may be cast collectively for a single

candidate or split among several candidates, and the persons who receive the greater number of voting rights shall be elected as directors. If there is a need to amend the method, it shall be listed and described in the causes and subjects of the meeting, in addition to being in compliance with the provisions of Article 172 of the Company Act, etc.

Article 13: The Board of Directors shall be organized by the directors and shall elect one person as the Chairperson of the Board of Directors from among themselves with the presence of at least two-thirds of the directors and the consent of a majority of the directors present, and may elect one person as the Vice Chairperson from among themselves in the same manner as provided in the Articles of Incorporation. The Chairperson of the Board of Directors shall represent the Company externally. If the Chairperson of the Board of Directors is absent from office or is unable to exercise his or her duties for any reason, the appointment of his or her acting person shall be in accordance with Article 208 of the Company Act.

Article 13-1: The directors shall attend the meetings of the Board of Directors in person. When a director is unable to attend a meeting of the Board of Directors for any reason, he or she shall appoint another director to attend the meeting as his or her acting person, and shall issue a proxy form each time and state the scope of authority with respect to the causes and subjects of the meeting, but each director can only be appointed by one person. In case a meeting of the Board of Directors is proceeded via a visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 14: In calling a meeting of the board of directors the reasons for convening the meeting shall be stated in the notice of the meeting to directors in writing, email or fax seven days in advance. The Board of Directors' meeting may be convened at any time in case of emergency with the notice of the meeting by writing, Email or fax. Unless otherwise provided in the Company Act, the Board of Directors' meeting shall be convened by the Chairperson of the Board of Directors, who shall serve as the meeting chair. Except as otherwise provided in the Company Act and the Articles of Incorporation, a resolution of the Board of Directors shall be made with the attendance of a majority of the directors and the approval of a majority of the directors present.

Article 15: The remuneration of all directors is 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 the usual standards in the industry taken into

account.

Chapter 5 Managerial Officer

Article 16: The Company may have a president and several vice presidents, whose appointment, dismissal and remuneration shall be in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 17: At the end of each fiscal year, the Board of Directors of the Company shall prepare the reports listed here and submit them to the Audit Committee for review, and the Audit Committee shall issue a report to the shareholders' meeting for adoption at least thirty days prior to the regular shareholders' meeting.

1. Business Report
2. Financial Statements
3. Earnings distribution or losses make-up proposal

Article 17-1: Earnings distribution or losses make-up may be made after the end of each semi-annual fiscal year, provided that the resolution on the earnings distribution or losses make-up for the preceding semi-annual fiscal year shall be submitted to the Audit Committee for review and to the Board of Directors for resolution together with the business report and financial statements.

The Company when distributing surplus earnings in accordance with the provision of the preceding Paragraph, shall estimate and reserve the taxes and dues to be paid, the losses to be covered and the legal reserve to be set aside. Where such legal reserve amounts to the total paid-in capital, this provision shall not apply. If the Company distributes earnings in accordance with the second Paragraph of this Article by issuing new shares, the Company shall comply with the provisions of Article 240 of the Company Act; if cash is to be distributed, the Board of Directors shall approve the distribution.

For a company with a public offering of shares, the earnings distribution or losses make-up in accordance with the preceding three provisions shall be made in accordance with the financial statements audited or reviewed by CPAs.

Article 18: If the Company has any surplus in the net profit for the year as concluded by the annual accounting book close, the Company shall set aside 5% to 15% of the current year's net profit as profit sharing remuneration for employees, which shall be distributed in stock or cash by resolution of the Board of Directors, and the recipients of which include the employees of the subordinate companies who meet certain

criteria, where the profit sharing remuneration for managerial officers shall be based on the Company's business strategy, profitability, their performance and contributions, and other factors, and with reference to the market level of salaries, with reference to the recommendation of the Remuneration Committee and approval of the Board of Directors; the Company may set aside not more than 3% of the above-mentioned profit as profit sharing remuneration for directors by resolution of the Board of Directors. The profit sharing remuneration for employees and directors shall be reported to the shareholders' meeting.

However, if the Company has accumulated losses, the amount of losses make-up shall be reserved in advance and then the employees and directors' profit sharing remuneration shall be appropriated in accordance with the aforementioned percentages.

Article 18-1: If the Company has any surplus in the earnings as concluded by the annual accounting book close, the Company shall pay tax and make up for the accumulated losses first, and then set aside 10% as legal reserve, but if the legal reserve has reached the amount of the Company's paid-in capital, no further provision shall be made, and the remainder shall be set aside or reversed as special reserve in accordance with the Securities and Exchange Act; if there is any remaining balance, the Board of Directors shall, together with the accumulated undistributed earnings, prepare an earnings distribution proposal and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders.

The Company's dividend policy is to distribute dividends to shareholders at a rate of not less than 60% of the available-for-distribution earnings each year, with the capital, financial structure, operating conditions, future development plans, capital requirements, domestic and international competition taken into account, as well as the interests of shareholders. If the accumulated available-for-distribution earnings are less than 20% of the paid-in capital, no earnings distribution should be made. Dividends may be distributed to shareholders in cash or in stock, with cash dividends not less than 10% of the total dividends.

Article 18-2: The Company's employee' treasury stock, employee stock options, employee profit sharing, new shares subscribed by employees, and new shares with employee restricted stock may be granted to employees of the controlling company or subordinate companies who meet certain criteria.

Article 7 Supplementary Provisions

Article 19: Matters not provided for in the Articles of Incorporation shall be governed by the provisions of the Company Act and related laws and regulations.

Article 20: The Articles of Incorporation were established on September 13, 2001.

The 1st amendment was made on November 5, 2002.

The 2nd amendment was made on September 10, 2004.

The 3rd amendment was made on May 5, 2005.

The 4th amendment was made on May 5, 2005.

The 5th amendment was made on June 27, 2006.

The 6th amendment was made on June 27, 2006.

The 7th amendment was made on June 21, 2007.

The 8th amendment was made on June 16, 2008.

The 9th amendment was made on April 27, 2010.

The 10th amendment was made on June 19, 2012.

The 11th amendment was made on June 13, 2013.

The 12th amendment was made on June 15, 2016.

The 13th amendment was made on June 22, 2017.

The 14th amendment was made on June 18, 2019.

The 15th amendment was made on July 15, 2021.

Edison Opto Corp.

Chairperson: Jason Wu

[Annex 8]

Edison Opto Corporation

Rules of Procedure for Shareholders' Meeting(Full text before amendment)

Article 1 Basis and Purpose

In order to establish a good governance system for the shareholders' meeting, improve the supervision function and strengthen the management function, the Rules have been established in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Article 2 Scope

Unless otherwise provided by law or the Articles of Incorporation, the rules of procedure for shareholders' meeting of the company shall be governed by the Rules.

Article Definition

The term "shareholders" as used herein shall mean the shareholders themselves and the proxies appointed by the shareholders to attend the meeting.

Article 4 Convening of Shareholders' Meeting and Notice of Meeting

- I. Unless otherwise provided by law, the Company's shareholders' meeting shall be convened by the Board of Directors.
- II. The Company shall send to the Market Observation Post System (MOPS) the notice of the shareholders' meeting, the proxy form, and the agenda and explanatory materials for each motion for adoption, discussion, and election or dismissal of directors 30 days prior to the regular shareholders' meeting or 15 days prior to the extraordinary shareholders' meeting. The Company shall send the shareholders' meeting handbook and supplementary information to the Market Observation Post System (MOPS) as electronic files no later than 21 days before the regular shareholders' meeting or 15 days before the extraordinary shareholders' meeting. 15 days prior to the shareholders' meeting, the shareholders' meeting handbook and supplementary information shall be made available to the shareholders at any time and shall be displayed at the Company and the professional stock affairs agency appointed by the Company, and shall be distributed at the shareholders' meeting.
- III. The causes or subjects of a shareholders' meeting to be convened shall be indicated in the individual notice to be given to shareholders and public announcement. The notice of meeting may be given by means of electronic transmission.

- IV. Matters pertaining to election or discharge of directors and alteration of the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of competing with the Company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Article 185-1 of the Company Act, Article 26-1, Article 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as extempore motions.
- V. The causes and subjects of the shareholders' meeting has stated the full re-election of directors and the date of their appointment. After the completion of the re-election at such shareholders' meeting, the date of their appointment shall not be changed by way of an extempore motion or otherwise at the same meeting.
- VI. Shareholders holding at least one percent of the total number of issued shares may propose a motion to the Company for a regular shareholders' meeting. Any proposal with more than one motion shall not be included in the agenda. However, if the shareholder's proposal is to urge the Company to promote public interests or fulfill its social responsibilities. The Board of Directors may include it in the meeting agenda. In addition, the Board of Directors must not include the motion proposed by the shareholder under any of the circumstances set forth in Article 172-1-4 of the Company Act.
- VII. Prior to the date on which share transfer registration is suspended before the convention of a regular shareholders' meeting, the Company shall give a public notice announcing acceptance of the proposal in writing or by way of electronic transmission, the place and the period for shareholders to submit proposals to be discussed at the meeting; and the period for accepting such proposals shall not be less than ten days. A shareholder proposal is limited to 300 words. If it exceeds 300 words, the proposal shall not be included in the meeting agenda; the proposing shareholder should attend the shareholders' meeting in person or entrust others to attend and participate in the discussion of the proposal.
- VIII. Prior to the date for issuance of notice of shareholders' meeting, the Company should inform the proposing shareholder of the proposal screening results, and

shall list the proposals that conform to the provisions of this regulation in the notice of meeting. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the shareholders' meeting to be convened.

Article 5 Proxy to attend shareholders' meetings and authorization

- I. A shareholder may appoint a proxy printed and issued by the Company to attend a shareholders' meeting on his or her behalf by executing a power of attorney stating therein the scope of power authorized to the proxy.
- II. A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such written proxy to the Company no later than 5 days prior to the meeting date of the shareholders' meeting. In case two or more written proxies are received from one shareholder, the first one received by the Company shall prevail; unless an explicit statement to revoke the previously written proxy is made in the proxy, which comes later.
- III. After the service of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person, a proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting as scheduled in the notice of shareholders' meeting so as to rescind the proxy at issue. Otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 6 Principles for the location and time of shareholders' meetings

Shareholders' meetings should be held at the location of the Company or the place convenient for the shareholders and suitable for the meeting occasion. The meeting should not be earlier than 9 a.m. or later than 3 p.m. Independent directors' opinions on the meeting place and time shall also be fully considered.

Article 7 Preparation of signature books and other documents

- I. The Company should specify in its notice of shareholders' meeting the time during which shareholder attendance registrations will be accepted, the place to register for attendance, and other matters for attention.
- II. The time during which shareholder attendance registrations will be accepted should be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted should be clearly marked and a sufficient number of suitable personnel should be assigned to handle the registrations.

- III. Shareholders or their proxies (hereinafter referred to as the shareholders) should present attendance cards, sign-in cards, or other attendance certificates to attend a shareholders' meeting. The Company must not arbitrarily add requirements for other documents from the shareholders in support of their eligibility to attend. Solicitors seeking proxy forms should also bring identification documents for verification.
- IV. The Company shall furnish a signature book for the attending shareholders to sign in, or the attending shareholders shall submit a sign-in card to sign in on their behalf.
- V. The Company should furnish attending shareholders with the meeting handbook, annual report, attendance card, speaker slips, voting ballots, and other meeting materials. Where there is an election of directors, election ballots should also be furnished.
- VI. When a shareholder is a government or a corporation, the number of representatives to attend the shareholders' meeting is not limited to one. When a juristic person is entrusted to attend a shareholders' meeting, only one representative can be appointed to attend.

Article 8 Chair and attendees at shareholders' meetings

- I. If a shareholders' meeting is convened by the Board of Directors, the Chairperson of the board shall chair the meeting. When the Chairperson is on leave or for any reason unable to exercise the powers of office, the Vice Chairperson shall act in place of the Chairperson; if there is no Vice Chairperson or the Vice Chairperson also is on leave or for any reason unable to exercise the powers of office, the Chairperson shall appoint one of the managing directors to act as chair, or, if there are no managing directors, one of the directors shall be appointed to act as chair. Where the Chairperson does not make such a designation, the managing directors or the directors shall select from among themselves one person to serve as chair.
- II. When a managing director or a director serves as chair, as referred to in the preceding Paragraph, the managing director or director shall be one who has held that position for six months or more and who understands the financial and business conditions of the Company. The same shall be true for a representative of a juristic-person director that serves as chair. The same shall be true for a representative of a corporate director that serves as chair.
- III. For the shareholders' meeting convened by the Board of Directors, the

Chairperson of the board should preside in person, and a majority of the directors (including at least one independent director) and at least one representative of various functional committees should attend, and the attendance should be recorded in the shareholders' meeting minutes.

- IV. If a shareholders' meeting is convened by someone with the convening right but other than the Board of Directors, the convening person shall chair the meeting and if there are more than two such persons, one of them shall be elected as the chair of the meeting.
- V. The Company may appoint lawyers, CPA, or related personnel to attend the shareholders' meeting.

Article 9 Audio or video recordings of shareholders' meetings as evidence

The Company, beginning from the time it accepts shareholder attendance registrations, should make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders' meeting, and the voting and vote counting processes. The recorded materials should be kept for at least one year. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 10 Calculation of the number of shares attending and convening the shareholders' meeting

- I. Attendance in a shareholders' meeting should be calculated based on numbers of shares. The number of shares in attendance shall be calculated based on the shares indicated by the signature book or sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.
- II. The chair should call the meeting to order at the scheduled meeting time, and at the same time, announce relevant information such as the number of shares with no voting rights and the number of shares present, etc. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement. No more than two such postponements, for a combined total of no more than one hour may be made. When there are still insufficiently attending shareholders representing more than one-third of the total issued shares after two postponements, the chair shall announce the meeting to be aborted.
- III. When there are still insufficiently attending shareholders representing more than

one-third of the total issued shares after two postponements, a tentative resolution may be adopted in accordance with Article 175-1 of the Company Act and all shareholders shall be notified of the tentative resolution and another shareholders' meeting shall be convened within one month.

- IV. Before the conclusion of the meeting, if the attending shareholders represent a majority of the total number of issued shares, the chair may submit a tentative resolution for voting by the shareholders' meeting in accordance with Article 174 of the Company Act.

Article 11 Motion discussion

- I. If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals of that meeting). The meeting should proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders' meeting.
- II. If a shareholders' meeting is convened by someone with the convening right but other than the Board of Directors, the provisions of the preceding Paragraph shall apply *mutatis mutandis*.
- III. The chair must not declare the meeting adjourned before the conclusion of the meeting agenda of the preceding two Paragraphs (including extempore motions), except by a resolution of the shareholders' meeting. However, if the chair violates the rules of procedure and adjourns the meeting, a majority of the shareholders present may vote to elect a chair to continue the meeting.
- IV. The chair shall give sufficient explanation and opportunity to discuss the proposals and any amendments or extempore motions proposed by the shareholders, and when he/she is of the opinion that the motion is ready to be voted on, he or she may declare that the discussion is closed, put to vote and arrange adequate time for voting.

Article 12 Shareholders' Speech

- I. Before speaking, an attending shareholder must specify the subject of the speech on a speaker slip, his or her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.
- II. An attending shareholder who has submitted a speaker slip but does not actually speak shall be deemed to have not spoken. When the content of the

speech does not correspond to the subject given on the speaker slip, the spoken content shall prevail.

- III. Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes. If the shareholder's speech violates the rules or exceeds the scope of the topic, the chair may terminate the speech.
- IV. When an attending shareholder is speaking, other shareholders must not speak or interrupt unless they have sought and obtained the consent of the chair and the speaking shareholder and the chair should stop any violation.
- V. When a corporate shareholder appoints two or more representatives to attend a shareholders' meeting, only one person may speak on the same proposal.
- VI. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 13: Calculation of voting shares and recusal system

- I. Voting in a shareholders' meeting should be calculated based on numbers of shares.
- II. With respect to resolutions of a shareholders' meeting, the number of shares held by a shareholder with no voting right shall not be calculated as part of the total number of issued shares.
- III. When a shareholder has a personal interest in relation to an agenda item that would compromise the interests of the Company, that shareholder must not vote on that item, and must not exercise voting right as a proxy for any other shareholder.
- IV. The number of shares for which voting rights are not allowed to be exercised in the preceding Paragraph shall not be calculated as part of the voting rights represented by attending shareholders.
- V. Except for a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights of that proxy must not exceed 3% of the voting rights of the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

Article 14 Voting on Motions, Vote Monitoring and Counting

- I. A shareholder shall have one voting right per share, except when the shares are restricted shares or have no voting rights under Article 179, Paragraph 2 of the

Company Act.

- II. When the Company holds a shareholders' meeting, it shall allow the exercise of voting rights by electronic means or by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise should be specified in the notice of shareholders' meeting. A shareholder exercising voting rights by correspondence or electronic means shall be deemed to have attended the meeting in person. But his or her rights shall be considered abstained with respect to the extraordinary motions and amendments to original proposals of that meeting; so the Company should avoid submitting extraordinary motions and amendments to original proposals.
- III. A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding Paragraph should deliver a written declaration of intent to the Company 2 days before the shareholders' meeting. In the event of duplicate declarations of intent, the one received earliest shall prevail. Except when a declaration is made to cancel the earlier declaration of intent.
- IV. After a shareholder has exercised voting rights by correspondence or electronic means, if the shareholder intends to attend the shareholders' meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding Paragraph should be made to the Company, by the same means by which the voting rights were exercised, 2 days before the shareholders' meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights by correspondence or electronic means and also appointed a proxy to attend the shareholders' meeting, the voting rights exercised by the proxy in the meeting shall prevail.
- V. Unless otherwise required by the Company Act and by the Company's Article of Incorporation, the approval of a proposal shall require an affirmative vote of a majority of the voting rights of the attending shareholders. If the motions are voted on a case-by-case basis, the chair or his or her designed personnel shall announce the total number of voting rights of shareholders present on a case-by-case basis.
- VI. If no objection is raised as the chair consulting all shareholders present, the motion shall be deemed to be passed and shall have the same effect as voting. In case of any objection, voting should be taken in accordance with the preceding Paragraph.

- VII. When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to vote. When any one among them is approved, the other proposals will then be deemed rejected, and no further voting shall be required.
- VIII. Monitoring and counting personnel for voting on a motion shall be appointed by the chair, but all monitoring personnel should be shareholders.
- IX. Vote counting for shareholders' meeting motions or elections should be conducted in a public place during the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistics of the number of rights, shall be announced on the spot in the meeting, and recorded

Article 15 Election

- I. In the event of an election of directors at a shareholders' meeting, the election results, including the list of elected directors and the number of their elected rights, should be announced on the spot in accordance with the relevant rules established by the Company.
- II. The ballots for the election mentioned in the preceding Paragraph should be properly kept for at least one year after being sealed and signed by the vote monitoring personnel. However, if a lawsuit has been instituted by any shareholder in accordance with the provisions of Article 189 of the Company Act, the minutes of the shareholders' meeting involved shall be kept by the Company until the legal proceedings of the foregoing lawsuit have been concluded.

Article 16: Meeting minutes and Signatures

- I. Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.
- II. The Company may distribute the meeting minutes in the preceding Paragraph by a public announcement through the Market Observation Post System
- III. The meeting minutes should accurately record the year, month, day, and place of the meeting, the chair's name, the methods of ratification, and a summary of the discussions and voting results (including statistics on voting rights), and disclose the number of voting rights won by each candidate in the event of an election of

directors. The meeting minutes should be kept for the duration of the existence of the Company.

Article 17: Maintenance of the order of the meeting

- I. The personnel administering the shareholders' meeting should wear identification cards or armbands.
- II. The chair may direct proctors or security personnel to help maintain order in the meeting place. Proctors or security officers, when helping maintain order at the scene, should wear armbands or identification cards with the word "Proctor".
- III. If the meeting place is equipped with sound amplifying equipment, the chair may stop any shareholders from speaking unless they are using the equipment set up by the Company.
- IV. When a shareholder violates the rules of procedure, disobeys the chair's correction, or obstructs the proceedings and refuses to follow the call to stop, the chair may direct proctors or security personnel to escort the shareholder out of the meeting.

Article 18: Meeting break, resumption

- I. When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.
- II. If the meeting place cannot be further used and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders' meeting may ratify a resolution to resume the meeting at another place.
- III. The shareholders' meeting may, in accordance with the provisions of Article 182 of the Company Act, be resolved to be postponed or resumed within five days.
- IV. After the meeting is adjourned by resolution, the shareholders shall not elect another chair for the meeting to be held at the same place or another venue.

Article 19 Implementation

The Rules shall come into effect upon the approval of the shareholders' meeting and the same applies to amendments.

Article 20 Date of Establishment and Amendment

The Rules were established on June 1, 2007.

The 1st amendment was made on June 22, 2017.

The 2nd amendment was made on May 25, 2021.

[Annex 9]

Edison Opto Corporation

Rules of Procedures for Board of Directors' Meetings (full text before amendment)

Article 1: In order to improve the operational efficiency of a Board of Directors' meeting, strengthen the management function, and establish a good governance system for Board of Directors' meetings, the Rules are hereby formulated and shall be complied with.

Article 2: The Regulations of Procedures for Board of Directors' Meetings of the Company shall be handled in accordance with the provisions of the Rules, unless otherwise provided by laws or regulations or the Articles of Association.

Article 3: A Board of Directors' meeting of the Company shall be convened at least once quarterly.

The convening notice of a Board of Directors' meeting shall specify the reasons for convening the meeting and be given to all directors and supervisors seven days in advance. However, in case of an emergency, a meeting may be convened at any time.

The convening notice referred to in the preceding paragraph may be sent electronically if the counterparty agrees.

The items as specified in the subparagraphs of Paragraph 1 of Article 6 shall be set forth in the reasons for convening the meeting, and shall not be submitted in a temporary motion, except for emergencies or due reasons.

Article 4: The Company shall convene a Board of Directors' meeting in due time according to the business needs. The Board of Directors of the Company shall designate the general management office as a unit handling the agenda affairs. The unit handling the agenda affairs, designated by the Board of Directors, shall consult with the relevant units of the Company in advance to plan and draft the topics and agenda of the meeting, notify all directors within the time specified in the preceding article, and provide sufficient meeting documents before the meeting, so that the directors can understand the contents of the relevant topics.

If the directors think that the meeting documents are insufficient, they may request the unit handling the agenda affairs to supplement them. If the directors consider that the documents for the proposals are insufficient, they may postpone the review for the proposals after the resolution of the Board of Directors.

Article 5: The agenda contents of the regular Board of Directors' meeting shall at least include the following items:

1. Management Presentation (Company Reports):

- (1) Minutes and implementation of the last meeting.
- (2) Important financial and business reports.
- (3) Internal audit business report.
- (4) Other important reporting matters.

2. Discussion items:

- (1) Discussion items reserved at the last meeting.
- (2) Discussion items at this meeting.

3. Temporary motion.

Article 6: The Company shall submit the following items to a Board of Directors' meeting for discussion:

1. The Company's operation plan.
2. Annual financial statements and semi-annual financial statements. However, if the semi-annual financial statements are not required to be audited and verified by an accountant in accordance with the provisions of laws and regulations, the provision for the semi-annual financial statements in the preceding subparagraph shall not apply.
3. To formulate or amend the internal control systems, and evaluate the effectiveness of the internal control systems.
4. To formulate or amend the procedures for handling major financial and business activities, such as acquiring or disposing of assets, engaging in derivatives trading, lending funds to others, endorsing or providing guarantees for others, etc.
5. To raise, issue, or make private placement of equity securities.
6. Appointment and removal of the person-in-charge of finance, accounting, or internal audits.
7. Donations to related parties or major donations to non-related parties. However, public welfare donations for emergency relief due to major natural disasters may be submitted to the next meeting of the Board of Directors for subsequent ratification.
8. Pursuant to Article 14-3 of the Securities Exchange Act, other items that shall be resolved by a shareholders' meeting or a Board of Directors' meeting, or major items specified by a competent authority in accordance with the provisions in the laws and regulations or the Articles of Association.

The term "related parties" referred to in Subparagraph 7 of the preceding paragraph means the related parties regulated by the Standards for Preparation of Financial Statements of Securities Issuers. The term "major donation to non-related parties" means the amount of each donation or the cumulative amount of donations to the same entity within one year reaching NTD 100 million or more, or reaching 1% of the net operating revenues or 5% or more of

the paid-in capital in the financial statements verified by an accountant for the most recent year.

The term “within one year” referred to in the preceding subparagraph, means the period ended on the date of the current meeting of the Board of Directors, and calculated retrospectively as one year, and parts of any proposals that have been submitted to and resolved and adopted by the Board of Directors shall not be included again.

If shares of a foreign Company have no par value, or the par value of each share is not NTD 10, the amount of 5% of the paid-in capital referred to in Paragraph 2 shall be calculated as 2.5% of the shareholders’ equity.

If the Company has independent directors, at least one independent director shall attend each Board of Directors’ meeting in person. For the items which shall be submitted to a Board of Directors’ meeting for resolution in Paragraph 1, all independent directors shall attend the Board of Directors’ meeting. If the independent directors cannot attend in person, they shall appoint other independent directors to attend on their behalf. If the independent directors have any objection or reservation, it shall be recorded in the minutes of the Board of Directors’ meeting. If the independent directors are unable to attend a Board of Directors’ meeting in person to express their objection or reservation, they shall issue a written opinion in advance, which shall be recorded in the minutes of the board meeting, except for due reasons.

Article 7: When the meeting of the Board of Directors is held, a signature book shall be prepared for the directors present to sign in. Those who attend the meeting by the method of visual communication shall be deemed to attend the meeting in person, but shall fax their sign-in card to replace the sign-in in person.

If a director is unable to attend a Board of Directors’ meeting for any reason, he/she shall issue a power of attorney each time, listing the scope of authorization according to the convening reasons, and authorize another director to attend the Board of Directors’ meeting on his/her behalf, provided that the proxy is only authorized by one director.

Article 8: The place and time of a Board of Directors’ meeting of the Company shall be the location and office time of the Company or the place and time convenient for the directors to attend and be suitable for holding a Board of Directors’ meeting.

Article 9: If a Board of Directors’ meeting of the Company is convened by the chairperson, the chairperson shall serve as the chairperson. However, the first session of each Board of Directors’ meeting shall be convened by a director representing the most voting rights according to the votes received at a shareholders’ meeting, and the chairperson of the meeting shall be held by the person having the right to convene the meeting. If there are two or more persons having the right to convene the

meeting, they shall elect one of them to hold the position.

When the chairperson asks for leave or is unable to exercise his/her powers for any reason, the deputy chairperson shall act on his/her behalf. If there is no deputy chairperson, or the deputy chairperson also asks for leave or is unable to exercise his/her powers for any reason, the chairperson shall appoint a director to act on his/her behalf. If the chairperson does not appoint a proxy, the directors shall elect one of them to act as his/her proxy.

Article 10: When a Board of Directors' meeting is held, the unit responsible for handling the agenda affairs of the Board of Directors' meeting shall prepare all relevant documents for the directors attending the meeting to check at any time.

When a Board of Directors' meeting is held, personnel from the relevant departments or subsidiaries may be notified to attend the meeting as nonvoting delegates according to the contents of the proposals, report the current business situation of the Company, and answer the questions of the directors, so as to help the directors understand the current situation of the Company and make appropriate resolutions. When necessary, accountants, lawyers, or other professionals may also be invited to attend the meeting and make explanations. However, they shall leave the meeting during discussion and voting.

Article 11: The whole course of a Board of Directors' meeting shall be recorded or videotaped, and the record or videotapes of the meeting shall be kept for at least five years, and can be kept in an electronic form.

Before the expiration of the keeping period referred to in the preceding paragraph, if a lawsuit in connection with the resolutions of the Board of Directors is brought, the relevant audio records or videotapes shall be kept as evidence until the end of the lawsuit.

If a Board of Directors' meeting is held by the method of visual communication, the audio records or videotapes shall be part of the minutes of the meeting, and be properly kept during the Company's existence.

Article 12: The chairperson of the Board of Directors shall immediately call the meeting to order when the meeting time is reached and more than half of the directors are present at the time of the current meeting. However, if half of all directors are not present, the chairperson may declare the postponement of the meeting, and the number of postponements is limited to twice. If the number of directors present is still less than the quorum for the meeting after the second postponement, the chairperson may reconvene the meeting in accordance with the procedures as specified in Paragraph 2 of Article 3, and then the meeting can be held again.

In the course of the Board of Director's meeting, if the number of directors at the current meeting is less than half of the directors present, after a proposal by the directors at the current meeting, the chairperson shall suspend the meeting, and

the provisions of the preceding paragraph shall apply mutatis mutandis.

All directors referred to in Paragraph 1 and Subparagraph 2 of Paragraph 2 of Article 19 shall be counted according to the actual incumbents.

Article 13: A Board of Directors' meeting shall be convened according to the procedures arranged in the notice of the meeting, but may be changed with the consent of a majority of the directors present.

The chairperson shall not declare the end of the meeting without the consent of more than half of the directors present.

Article 14: After the attending directors make speeches, the chairperson may personally reply or designate relevant personnel to reply, or designate professional personnel attending as nonvoting delegates to provide relevant necessary information.

If the directors have repeatedly made speeches on the same proposals, or their speeches exceed the scope of topics, which affects the speeches of other directors or hinders the proceedings of the meeting, the chairperson may stop their speeches.

Article 15: When the chairperson considers that after the discussion, a proposal can be put into voting, he/she may declare to stop the discussion, and then put it into voting.

When voting on the proposal submitted to a Board of Directors' meeting of the Company, if all the directors present have no objection after the chairperson's inquiry, it shall be deemed as adopted. If any directors have any objection after the inquiry of the chairperson, it shall be put into voting.

The method of voting shall be decided by the chairperson in accordance with one of the following provisions, but if any attendees have any objection, opinions from a majority of the directors shall be sought to make the decision:

1. Voting by a show of hands or with a voting machine.
2. Voting by roll-call.
3. Voting by ballot.
4. Voting selected by the Company at its own discretion.

The term "all directors present" referred to in this Article does not include directors who are not allowed to exercise their voting rights pursuant to Paragraph 1 of Article 17.

Article 16: Except as otherwise provided by the Company Act, relevant regulations and the Articles of Association, when voting on the proposals submitted to the Board of Directors' meeting, more than half of the directors shall attend the meeting, and the proposals can be adopted only with the consent of more than half of the directors present.

If there are amendment or substitution proposals for the same proposal, the chairperson shall determine the order of voting for those proposals together with the original proposal. However, if one of the proposals has been adopted, the other proposals will be deemed to be rejected, and there is no need to vote for them

again.

If it is necessary to set up scrutineers and counters for voting on the proposals, they shall be appointed by the chairperson, but the scrutineers shall have a director's identity.

The voting results shall be reported on the spot, and recorded.

If a director makes an objection to the voting results of the meeting, he/she may submit a written statement, and their objection and statement shall be recorded in the minutes.

The independent directors of the Company shall give their opinions in the form of "approval", "objection and its reasons", or "no opinion or waiver and its reasons" for the items as specified in the scope of their duties.

Article 17: The directors shall adhere to a high degree of self-discipline. If the proposals discussed by the Board of Directors involve any directors' own interests or interests of juristic persons represented by them, they shall state the important contents of their interests at the current Board of Directors' meeting. If it is harmful to the interests of the Company such proposals shall not be included in the items under discussion and voting, and the directors shall avoid the discussion and voting, and shall not exercise the voting rights on behalf of other directors.

Paragraph 3 of Article 206 of the Company Act shall apply and the provisions in Paragraph 2 of Article 180 of the Company Act shall apply mutatis mutandis to the handling of the resolution of the Board of Directors on which the directors are not allowed to exercise voting rights in accordance with the provisions of the preceding paragraph.

Article 18: The Board of Directors of the Company may establish various functional committees (hereinafter referred to as the Committees). If the Board of Directors of the Company has established the Committees, each Committee shall be responsible to the Board of Directors and submit the proposals made by it to the Board of Directors for resolution.

Article 19: The Board of Directors shall make minutes of the items resolved, and the minutes shall contain the following items in detail:

1. Session (or year), time, and place of the meeting
2. Name of the chairperson
3. Attendance of directors, including names and number of directors attending, asking for leave and absent
4. Names and titles of attendees as nonvoting delegates
5. Name of the recorder
6. Management Presentation (Company Reports)
7. Discussion Items: the resolution method and results of each proposal, the summary of the speeches of directors, supervisors, experts and other

personnel, the names of directors involved in the interests in accordance with the provisions in Paragraph 1 of the preceding article, the description for the important contents of the interests, the reasons for their avoidance or non-avoidance, the avoidance situation, the objection or reservation opinions with records or written statements, and the written opinions issued by the independent directors in accordance with the provisions of Paragraph 5 of Article 6.

8. Questions and Motions: the name of the proposer, the resolution method, and results of the motion, the summary of the speeches of the directors, supervisors, experts and other personnel, the name of the directors involved in the interest in accordance with the provisions of Paragraph 1 of the preceding article, the description for the important contents of the interest, the reasons their avoidance or non-avoidance, the avoidance situation, and the objection or reservation opinions with records or written statements.

9. Other items to be Recorded

In case of any of the following circumstances, in addition to being recorded in the minutes of the meeting, the items resolved by the Board of Directors shall be announced and reported on the information reporting website designated by the competent authority within two days from the date of a Board of Directors' meeting:

1. The independent directors have objections or reservations with records or written statements.
2. If the Company has set up an audit committee, the items which have been adopted with the consent of more than two-thirds of all directors but without the approval of the audit committee.

The sign-in book of a Board of Directors' meeting is a part of the minutes, and shall be properly kept during the Company's existence.

The minutes shall be signed or stamped by the chairperson of the meeting and the recorder, distributed to all the directors within 20 days after the meeting, and shall be included in the important files of the Company and properly kept during the Company's existence.

The minutes referred to in Paragraph 1 may be prepared and distributed in an electronic form.

Article 20: In addition to the items to be discussed by the Board of Directors in Paragraph 1 of Article 6, the level and content of implementation authorized to the Board of Directors in accordance with laws and regulations or the Articles of Association shall be clearly specified.

Article 21: Any items not specified in the Rules shall be handled in accordance with the Articles of Association, the Company Act, and relevant laws and regulations.

Article 22: The Rules of Procedures shall be implemented after being approved by the Board of Directors, and submitted and reported to a shareholders' meeting. The same shall apply to amendments hereto.

[Annex 10]

Effect of the proposed stock dividends at the shareholders' meeting on the Company's operating results, earnings per share and shareholders' return on equity.

Unit: NT \$

Year			2023 (Estimated)
Item			
Paid-in capital at the beginning of the period			1,353,353,260
Distribution of stock and cash dividend for the year	Cash dividends per share (NT\$)		0.00000000
	Cash dividends per share from capital surplus (NT\$)		0.30572782
	Stock dividends per share from capitalization of capital surplus (NT\$)		0.00000000
Changes in operating results	Operating profit		Not applicable (Note)
	Percentage of increase (decrease) in operating profit over the same period last year		
	Net profit after tax		
	Percentage of increase (decrease) in net profit after tax over the same period last year		
	Earnings per share		
	Percentage of increase (decrease) in earnings per share over the same period last year		
	Annual average return on investment (inverse of average price-earning ratio)		
Proforma earnings per share and price-earning ratio	In case of capitalization of earnings, all will be distributed in cash dividends.	Proforma earnings per share (NT\$)	Not applicable (Note)
		Proforma annual average return on investment	
	If the capitalization of capital surplus is not carried out	Proforma earnings per share (NT\$)	
		Proforma annual average return on investment	
	If the capitalization of capital surplus is not carried out and capitalization of earnings, cash dividends are distributed instead	Proforma earnings per share (NT\$)	
		Proforma annual average return on investment	

- (Note) 1. The estimated dividend distribution for 2023 is based on the resolution of the Board of Directors' meeting held on March 9, 2023, and will be processed in accordance with the relevant regulations after the approval of this year's regular shareholders' meeting.
2. The financial forecast for 2023 was not published. Therefore, there is no need to disclose the estimate information.

Chairperson: Jason Wu

Managerial Officer: Jason Wu

Accounting Officer: Aden Hsu

[Annex 11]

**Edison Opto Corporation
Shareholdings by all directors**

- I. The number of issued shares of the Company was 137,715,192 shares.
- II. The minimum number of shares legally required to be held by all directors is 8,262,911 shares.
- III. The Company has an audit committee, so there are no supervisors holding shares.
- IV. The shareholdings by individual and all directors as of the date of stock transfer suspension of the shareholders' meeting (April 1, 2023) are as follows:

Date of stock transfer suspension: April 1, 2023

Title	Name	Date elected	Term of office (Year)	Number of shares registered on the shareholder roster (shares)	Shareholding percentage (%)
Chairperson	Jason Wu	2022.6.22	3	3,494,107	2.54
Director	Representative of YOUNGTEK ELECTRONICS CORP.: June Wung	2022.6.22	3	2,549,367	1.85
Director	Weixin Investment Limited Representative: Po-Chung Wang	2022.6.22	3	4,827,428	3.51
Director	Wen-Ruei Cheng	2022.6.22	3	1,163,596	0.84
Director	Nan-Yang Wu	2022.6.22	3	0	0.00
Independent director	Wen-Chao Wang	2022.6.22	3	0	0.00
Independent director	Tung-Hsiung Hung	2022.6.22	3	0	0.00
Independent director	Yin-Fei Liu	2022.6.22	3	0	0.00
Independent director	Tsung-Nan Chou	2022.6.22	3	0	0.00
Total number and percentage of shareholdings by all directors				12,034,498	8.74

Note: The number of shares held by all directors of the Company has met the criteria of the percentage stipulated in Article 26 of the Securities and Exchange Act.

[Annex 12]

Edison Opto Corporation Other Explanations

For this regular shareholders' meeting, the following is a description of the handling of shareholders' proposals:

- I. In accordance with the provisions of Article 172-1 of the Company Act, shareholders holding more than 1% of the total number of issued shares may submit a proposal to the Company for a regular shareholders' meeting. However, the number of items in the proposal is limited to one containing up to 300 words (including punctuation marks).
- II. The Company accepted applications for shareholders' proposals at this year's regular shareholders' meeting for the period from March 28, 2023 to April 6, 2023, and has made the announcement on the Market Observation Post System in accordance with the law.
- III. The Company did not receive any shareholder's proposals.