Stock Code: 3717

EXCELLENCE OPTO. INC.
EOI Group

Excellence Optoelectronics Holding Co.,Inc.

Handbook for the 2026 Annual Meeting of Shareholders

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

MEETING TIME: 2026, 5, 28

PLACE：No. 2, Kedong 1st Road, Zhunan Town, Miaoli County, Hsinchu Science Park

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I、Meeting procedure

Excellence Optoelectronics Holding Co.,Inc.

Procedure for the 2026 Annual Meeting of Shareholders

1、Call the Meeting to Order

2、Chairperson Takes Chair

3、Management Presentation (Company Reports)

4、Proposals

5、Discussion

6、Electoral matters:

7、Other Proposals

8、Questions and Motions

9、Adjournment

II、Meeting Agenda

Excellence Optoelectronics Inc.

Procedure for the 2026 Annual Meeting of Shareholders

Time：May 28th, 2026(Thursday) at AM:9:00

Place：No. 2, Kedong 1st Road, Zhunan Town, Miaoli County, Hsinchu Science Park

1、**Call the Meeting to Order(Report attending shares)**

2、Chairperson Takes Chair

3、Management Presentation (Company Reports)

1、2025 Business Report.

2、Review Report of the Audit and risk management Committee in 2025.

3、Report on the remuneration distribution of employees and directors in 2025.

4、the Status of Endorsement and Guarantee in 2025

5、Capital Reserve Cash Distribution Report in 2025.

6、Report on the Implementation of the Conversion of Corporate Bonds.

4、Proposals

1、Business Report and Financial Statement Proposal in 2025.

2、The surplus distribution proposal in 2025

5、Discussion

1、 Amendment to the Company's Articles of Association.

2、Private placement of common stock and/or private placement of domestic unsecured convertible corporate bonds

6、Questions and Motions

7、Adjournment

Management Presentation (Company Reports)

Report No. 1 2025 Business Report
Explanation: The 2025 Business Report is attached as attachment 1.

Report No. 2 Review Report of the Audit and risk management Committee in 2025
Explanation: Please refer to attachment 2 for the audit report of the Audit and risk management Committee in 2025.

Report No.3 Report on the remuneration distribution of employees and directors in 2025
Explanation: 1. According to Article 29 of the Company's Articles of Association, "If the company has an annual profit, it shall allocate 5% to 15% as employee remuneration and no more than 3% as director's remuneration.

2. The Company's net profit before individual taxation this year, before employee and director compensation, is NT$18,118,567. It plans to allocate 5% of employee compensation, totaling NT$905,929, of which the Chairman is authorized to make full decisions on manager compensation based on their annual performance, contribution, rank, and years of service. It plans to allocate 3% of director compensation, totaling NT$543,556, all in cash.

Report No. 4 The Status of Endorsement and Guarantee in 2025
Explanation: Please refer to attachment 3 for the endorsement guarantee in 2025.

Report No. 5. The Report on the distribution of cash from capital reserves in 2025
Explanation: 1,This case was approved by the Company's First Board of Directors at its Seventh Meeting on March 5, 2026.

2. In accordance with Article 241 of the Company Act and Article 28 of the Company's Articles of Association, the Board of Directors is authorized to distribute cash from capital reserves, subject to the attendance of more than two-thirds of the directors and a majority vote of the attending directors, and to report to the Shareholders' Meeting. The Company intends to distribute cash to shareholders based on

NT$41,569,089 of capital reserves ("excess of common stock issuance exceeding par value"), at a rate of NT$0.2 per share.

3.. Cash will be distributed in proportion to the shareholdings of shareholders recorded in the shareholder register on the cash distribution date.

4. Cash distribution will be rounded down to the nearest NT$ (less than NT$ will be rounded down). Any fractional amounts less than NT$1 will be included in the Company's other income.

5. The Chairman is authorized to determine the cash distribution date and the distribution date.

6. The Chairman is authorized to adjust the number of outstanding shares should any subsequent changes occur due to the repurchase of the Company's shares or the transfer or cancellation of treasury shares.

Report No. 6 A report on the implementation of the conversion of the company's corporate bonds is submitted for public review.

Explanation: This is the first instance of a guaranteed corporate bond conversion in China; please refer to attachment 4.

Proposals

1. Proposed by the Board

Proposal: Business Report and Financial Statement Proposal in 2025.

Explanation: 1. The company's financial statements and consolidated financial statements for the year 2025 have been audited and certified by CPAs Chen Minghui and Zhang Yayun of Qinye Zhongxin CPAs, and an audit report has been issued. Together with the business report, the audit report of the Audit Committee has been submitted for review and the audit report has been issued for record.

2. For the business report, the audit committee audit report, the financial statements and consolidated financial statements in the preceding paragraph, please refer to attachment 1, attachment 5, and attachment 6.

Resolution:

2. Proposed by the Board

Proposal: The surplus distribution proposal in 2025

Explanation: 1. This proposal has been approved by the Audit Committee and the Board of Directors of the Company.

2. The Company's opening undistributed earnings were NT$51,677,868, The reduction in the share transfer agreement adjustment amount is NT$51,677,868. plus the 2025 year after-tax net profit of NT$16,669,082 and the remeasured amount of the reversal of the defined benefit plan, which were recognized in retained earnings of NT$5,375,399, and 10% of the statutory surplus reserve of NT$673,977 was set aside. The distributable earnings were NT$1,734,306, and no cash dividend was proposed, Please refer to (attachment 7 for the profit allocation table of this proposal.

Resolution:

Discussion

1. Proposed by the Board

Proposal: Modify articles of incorporation

Explanation: In order to comply with the revision of laws and regulations and practical operations, our company intends to revise the "Articles of Association" to add business items. Please refer to attachment 8 for a comparison table of the revised "Articles of Association"..

2. This case has been approved by the Company's First Fourth Audit and Risk Management Committee and the First Seventh Board of Directors.

Resolution:

2. Proposed by the Board

Proposal: private placement of common stock and/or private placement of domestic unsecured convertible corporate bonds

Explanation: 1. In order to cooperate with the development of operations and seek opportunities for industrial cooperation and diversification strategies to expand the market territory and create long-term value for shareholders, the Company intends to request the shareholders' meeting to authorize the board of directors to operate within the limit of no more than 7,000 common shares, depending on the market environment and the needs of the company, in accordance with relevant laws and regulations, the articles of association of the company and other relevant regulations set by the competent authority, and the following fundraising methods at an appropriate time. Choose one or use a matching method. If the domestic unsecured convertible corporate bonds are conducted through a private placement, the number of common shares that can be converted into private placement convertible corporate bonds shall be calculated within the range of the aforementioned 7,000 shares based on the conversion price at the time of the private placement. The Company will meet the market and the specific person in consultation with specific persons once or in installments (up to three times) within one year from the date of the resolution of the regular shareholders' meeting. Please refer to attachment 9 for important information such as the basis and reasonableness of the

price of this private placement, the method of selection by specific persons (the applicant has not yet been negotiated), and the necessary reasons for conducting the private placement.

2. Regulations Governing the Issuance and Conversion of Private Placement Unsecured Convertible Corporate Bonds (tentative), please refer to attachment 10.
3. The main plan for the private placement of common shares and the private placement of domestic unsecured convertible corporate bonds, in addition to the number of private placement prices, includes the actual issue price and actual conversion price per share, the number of shares issued, the number of shares issued, the actual issuance conditions and conversion methods, the amount of the private placement, the record date for the capital increase, the planned items, the expected progress, the progress of the use of funds, the expected possible benefits, and other unfinished matters. If market conditions change and there are amendments, the shareholders' meeting is proposed to authorize the board of directors to handle the matter.
4. In order to cooperate with the handling of the private placement of securities, it is proposed to submit the private placement proposal to the regular meeting of shareholders to approve the private placement, and authorize the chairman or his designee to discuss, sign and deliver all contracts or documents related to the issuance of the private placement securities on behalf of the Company, and handle all matters necessary for the issuance of the private placement securities for the Company. The chairman is authorized to handle the above matters with full authority in accordance with the law.
5. For information on the private placement of securities this time, please refer to the "Private Placement Zone" of the Public Information Observatory (website: https://mops.twse.com.tw/mops/#/web/116sb01, select "Listing" and "Company Code or Abbreviation" under "Market Type" and type "3717" to inquire) or the Company's website (website: www.eoi.com.tw).
6. It was approved by the resolutions of the Fifth Meeting of the First Audit and Risk Management Committee and the Eighth Meeting of the First Board of Directors.

Resolution:

Questions and Motions

Adjournment

Attachment

Attachment 1

1、Business Report for 2025

Excellence Optoelectronics Holding Co.,Inc.

Business Report for 2025

The operating results for 2025 and the operating plan for 2026 are reported as follows:

I. The company's business results for 2025 are as follows:

The global economy gradually recovered this year, and the global automotive market saw a slight increase in sales compared to the previous year as the shortage of IC-electronic components eased and customers gradually built up healthy inventory levels. Thanks to the efforts of the company's management team and all employees, the company's revenue in 2015 still showed a slight increase compared to the previous year, and the company remained profitable. 2015 revenue was NT$5,738,712,000, an increase of 3.55% over the previous year; net profit after tax was NT$16,640,000, a decrease of 80.53%, mainly due to reduced profits caused by financial costs and exchange losses in non-operating income and expenses.

1-1 Operating Performance Unit: NT$, in thousand

Item \ Year	2025	2024	Difference	Change in Percentage (%)
Operating Revenue	5,738,712	5,541,763	196,949	3.55%
Cost of Revenue	4,856,101	4,742,319	113,782	2.40%
Gross Profit	882,611	799,444	83,167	10.40%
Operating Expenses	782,556	794,574	(12,018)	(1.51%)
Income from Operations	100,055	4,870	95,185	1954.52%
Non-operating Income and Expenses	(79,119)	88,746	(167,865)	(189.15%)
Income before Income Tax	20,936	93,616	(72,680)	(77.64%)
Income Tax Expense	4,296	8,136	(3,840)	(47.20%)
Net Income	16,640	85,480	(68,840)	(80.53%)

1-2 Budget implementation: The financial forecast for 2025 was not disclosed, so there was no budget achievement.

1-3 Financial income and expenditure status Unit: NT$, in thousand

Item \ Year	2025	2024	Difference
Cash Generated by (Used in) Operating Activities	363,884	(406,705)	770,589
Cash Generated by (Used in) Investing Activities	(464,640)	(511,934)	47,294
Cash Generated by (Used in) Financing Activities	365,102	807,045	(441,943)

1. Increased net cash inflow from operating activities: primarily due to increased revenue and accounts payable this year.

2. Decreased net cash outflow from investing activities: primarily due to reduced purchases of real estate, plant and equipment.

3. Decreased net cash inflow from financing activities: primarily due to repayment of corporate bonds.

1-4 Analysis of Profitability

Item \ Year	2025	2024
Return on Total Assets (%)	0.97%	1.95%
Return on Total Equity (%)	0.51%	2.77%
Pre-tax Income to Paid-in Capital Ratio (%)	4.81%	0.23%
Net Margin (%)	0.29%	1.54%
Earnings Per Share	0.08	0.42

1. Decrease in return on assets and return on equity: primarily due to a decrease in net profit after tax this year.

2. Increase in the ratio of operating profit to paid-in capital: primarily due to an increase in operating profit.

3. Decrease in net profit margin and earnings per share: primarily due to a decrease in net profit after tax this year.

1-5The research and development status of the Company (including consolidated subsidiaries).

Continuously using innovative technology to benefit society is the company's long-standing

operational goal. In the environment of the gradual recovery of the automobile industry in 2025, the company's R&D expenses were approximately NT$237,777 thousand, an increase of 10.67% from NT$214,856 thousand in the previous year External information display module and automotive interior light module. The company continues to invest R&D resources in integrating core technologies in the seven major fields of LED components, light, mechanical, electrical, thermal, software and firmware, and testing and verification to develop LED die structures, LED light sources, LED modules and lamp modules for forward-looking automotive innovations, and has obtained patents in many countries, and end customers include Ford,Stellantis、Tesla、BMW、TOYOTA、GM、Porsche、Volvo、Daimler… and other well-known car manufacturers. Among them, UniFlex and UniFlex Linear series have been introduced into mass production, bringing more revenue and profits to the company.

In response to changes in automotive environmental regulations in various countries, the coexistence of fuel vehicles, hybrid vehicles, and pure electric vehicles in the market will generate different new business opportunities and demands. Lianjia Optoelectronics has accumulated Tesla Model 3 shipments over the past few years and has a patented innovative light source, which will help seize business opportunities for various new cars in the future. In particular, the Mini LED in-car in-car information display module will be used in electric vehicles/autonomous vehicles, and this product platform not only has self-illumination and high brightness to read information without being affected by sunlight, but also has a larger module bend than LCD display modules. Electric vehicles/self-driving cars are easy to design and flexibly utilize. In the future, it can be used in autonomous vehicles (Level 3 and above) and pedestrians or vehicles outside the vehicle (Communication), which can be clearer and easier. The rear combination lamp (RCL) of electric vehicles is also developing towards Mini LED digital displays.

1-6 Important marketing reports

According to statistics, the production and sales of light vehicles in North America increased from 15.96 million units in 2024 to about 16.2 million units in 2025, a slight increase of about 1.1%. This is due to the stable supply of automotive chips and electronic components in the global automotive supply chain and the steady recovery of market sales. According to the statistics for 2025, about one in every 6.7 new cars in the U.S. automobile market used the company's LED light source products, compared with the statistics of the 113th year of the Republic of China, about 7.8 new cars in the U.S. automobile market, which shows that the group has been deeply involved in North American automotive strategic partners for many years and its market share has continued to expand steadily.

2. Summary of the Company's (including consolidated subsidiaries) operating plan for the 115th fiscal year of the Republic of China

2-1 Vision:

Becoming one of the world's leading manufacturers of innovative automotive light source modules.

Establish an excellent and happy enterprise group with energy conservation, environmental protection and sustainable operation.

Through diversified operations, we hope to bring innovation and contribution to society in the automotive industry, AI industry, energy conservation and environmental protection industry, and immersive creative catering industry in the future.

2-2 Business policy

The Group adheres to internationalization, globalization, future operations need to consider geopolitical risks, and in line with the "China + N" strategy, the Group has established a new Mexican company. Lianjia Mexico Plant has completed the construction of the factory owner structure at the end of the 114th year of the Republic of China, and introduced the automotive industry quality system certification, and is expected to start mass production in the third quarter of 2026. According to the original plan, the factory has the opportunity to become the largest source of revenue and profit for Lianjia Holding Group within five years.

The pursuit of sustainable development is the Group's goal. The Group has completed its diversification into a holding group: including the introduction of AI strategic partners; continue to be a leading manufacturer of innovative light sources in the global automotive industry with the vision of continuing to deploy globally; And use patented Mini-LED technology to expand the territory of the first immersive restaurant in Taiwan.

Continue to cultivate and establish world-class optoelectronic technology talents, lean production experts and management teams. Continuous innovation and breakthroughs, research and development of forward-looking technologies, and emphasis on intellectual property rights and domestic and foreign patent rights.

Introduce intelligence and AI, implement lean production to improve manufacturing performance and reduce costs, and supervise R&D and technological upgrades, committed to pursuing zero quality defects, and surpassing the production goals of the same industry with innovative technology.

Actively respond to global carbon reduction goals, promote a sustainable supply chain, build a carbon reduction system for Lianjia Group, and achieve the net-zero goal by 2050 in accordance with international trends.

2-3 Important production and marketing policies:

Promote innovative LED light sources in the global automotive market, actively participate in the design-in of new client products, and become a leading manufacturer of automotive light sources with innovative automotive light source components and modules.

Promote intelligent operational processes, accelerate innovation, intelligence (AI), automation, and carbon reduction to improve competitiveness and profitability.

Implement procurement cost reduction plans according to the characteristics of different suppliers. Implement lean production, take ESG as the core spirit, and create maximum output value with limited resources.

The Mini LED Display is used to cut into the forward-looking lamp matrix light source, and the Mini LED direct display module is introduced into the automotive market, and the Mini LED large display market increases revenue by setting up a creative catering business.

2-4 Future company development strategy

The company will continue to improve its seven core technical capabilities, including optics, mechanisms, electronics, thermal, LED packaging technology, software and firmware, and testing and certification, to provide forward-looking, cost-effective, energy-saving and environmentally friendly LED automotive light sources, automotive displays, and automotive lighting products as its main revenue items. The R&D center also provides technical design services to assist customers in accelerating the product development process as the foundation for the company's long-term stable growth, and continues to strengthen diversified operations through the holding group:

Lianjia Optoelectronics Co., Ltd.: Continue to focus on automotive LED application products and LED panels, and add energy-saving and environmentally friendly products, smart light poles, energy storage projects...and other business items

US subsidiary EXCELLENCE OPTO. INC.: Focuses on providing automotive LED and electronic component modules for North America.

Jiayuan Company: Introduce AI strategy team and smart engineering and facilities.

Ultimate Catering Company: Gradually expanding its locations with Taiwan's first LED immersive virtual restaurant as its marketing feature.

2-5Affected by the external competitive environment, regulatory environment, and overall operating environment

The company is recognized as one of the leading manufacturers of innovative light sources by well-known car manufacturers and lamp manufacturers in North America, and continues to be certified by major global key light suppliers, including the United States, Taiwan, China, Japan, Germany, etc. etc. have partners.

The company has design and development technical capabilities such as optics, heat dissipation, mechanism, circuit, LED packaging, software and firmware, etc., and can differentiate and customize products during design, and quickly solve the pain points of Tier-1 lighting customers, and is now a preferred supplier of Tier-2 (modules) and Tier-3 (components).

For the Company, the geopolitical impact is becoming more and more pronounced. In order to cooperate with end customers to pay more attention to the autonomy, safety and controllability of the supply chain, the company has strengthened the implementation of "production localization".

In addition, in the face of the significant impact of the Trump administration's tariff policy in the United States, the company actively negotiated that customers would absorb 100% of the increased tariffs, reorganize global production capacity, and strengthen cost control. The newly established Mexico factory is only 30 minutes to 4 hours away from six of the world's leading Tier-1 manufacturers of automotive lights, and is not affected by President Trump's tariff hikes. The Michigan plant has become a living chess that can be flexibly applied due to the protection policy after President Trump took office.

Looking forward to the 115th year of the Republic of China, it is expected that the US dollar will continue to be weak, and the US dollar index will be weak in a range. US President Trump's policies and the Federal Reserve's interest rate cuts are expected to bring more uncertainty to the US dollar in the international foreign exchange market. In addition, geopolitical wars are frequent, and the company will carefully plan and implement hedging strategies to reduce exchange rate fluctuations, energy shortages and high freight costs caused by warand other risks on the Company's profits.

Looking forward to the 115th year of the Republic of China, the company has existing orders in the North American market, because the Trump administration is expected to drastically change the electric vehicle policy plan and cancel subsidies to develop the automobile industry in the Chinese supply chain, which is conducive to the company's focus on shipments in the

European and American automobile markets.
In terms of the impact of regulations and the environment, the Company will formulate relevant operating procedures and management measures in accordance with various policies and measures and in accordance with relevant laws and regulations to comply with the compliance and application of various laws and regulations, continuously train employees, strengthen various management, and keep an eye on market dynamics to cope with operational risks brought about by future changes in the industry and the overall economic environment.

Attachment 2

2、Audit Report of the Audit and risk management Committee in 2025

Audit and risk management Committee's Review Report

The Board of Directors has prepared the company’s 2025 Business Report, Financial Statements (including the unconsolidated financial statements), and Proposal for the earnings distribution plan. The CPA firm of Deloitte & Touche was retained to audit the company’s Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and the earnings distribution plan Proposal have been reviewed and determined to be correct and accurate by the Audit and risk management Committee members. According to Article 14-4, 14-5 of the Securities and Exchange Act and Article 219 of the Company Law, we hereby submit this report.

Audit and Risk Management Committee

Convenor: Lu Tingjie

March 5, 2026

Attachment 3

3、Circumstances of Endorsement and Guarantee in 2025

EOI Investment Holding Co., Inc. and its subsidiaries

ENDORSEMENTS/GUARANTEES PROVIDED

FOR THE YEAR ENDED DECEMBER 31, 2025

(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

No.	Endorser/Guarantor	Endorsee/Guarantee		Limits on Endorsement/ Guarantee Given on Behalf of Each Party (Notes 3 and 8)	Maximum Amount Endorsed/ Guaranteed During the Period (Note 4)	Outstanding Endorsement / Guarantee at the End of the Period (Note 5)	Actual Borrowing Amount (Note 6)	Amount Endorsed / Guaranteed by Collaterals	Ratio of Accumulated Endorsement/ Guarantee to Net Equity In Latest Financial Statements (%)	Aggregate Endorsement / Guarantee Limit (Notes 3 and 9)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries (Note 7)	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China (Note 7)	No.	Endorser/Guarantor
		Name	Relationship (Note 2)											
1	EOI	DG EOI	(2)	$ 1,607,060	$ 441,660 (RMB 100,000 thousand dollars)	$ 219,430 (RMB 50,000 thousand dollars)	$ 78,230 (RMB 17,400 thousand dollars)	$ -	6.83	$ 1,607,060	N	N	Y	—

No.	Endorser/Guarantor	Endorsee/Guarantee		Limits on Endorsement/ Guarantee Given on Behalf of Each Party (Notes 3 and 8)	Maximum Amount Endorsed/ Guaranteed During the Period (Note 4)	Outstanding Endorsement / Guarantee at the End of the Period (Note 5)	Actual Borrowing Amount (Note 6)	Amount Endorsed / Guaranteed by Collaterals	Ratio of Accumulated Endorsement/ Guarantee to Net Equity In Latest Financial Statements (%)	Aggregate Endorsement / Guarantee Limit (Notes 3 and 9)	Endorsement/ Guarantee Given by Parent on Behalf of Subsidiaries (Note 7)	Endorsement/ Guarantee Given on Behalf of Companies in Mainland China (Note 7)	No.	Endorser/Guarantor
		Name	Relationship (Note 2)											
		Jiayuan Co., Ltd.	(2)	1,607,060	1,097,000	1,037,000	326,833	-	32.26	1,607,060	N	N	N	—
		Ultimate Catering Co., Ltd.	(2)	1,607,060	60,000	60,000	42,000	-	1.87	1,607,060	N	N	N	—

Note 1: The description of the numbered column is as follows:

(1) Fill in 0 for the issuer.

(2) The investee companies are numbered by company in order starting from the Arabic numeral 1.

Note 2: There are the following six types of relationships between the endorsing guarantor and the endorsed guarantor and the endorsed guarantor can be marked:

(1) A company with a business relationship.

(2) Subsidiaries that directly hold more than 50% of the common shares.

(3) An investee company in which the parent company and its subsidiaries hold more than 50% of the common shares.

(4) For parent companies that directly or indirectly hold more than 50% of the common shares through subsidiaries.

(5) A company that mutually guarantees each other in accordance with the contract based on the needs of the contracted project.

(6) A company whose shareholders endorse and guarantee each shareholder in accordance with their shareholding ratio due to a joint investment relationship.

Note 3: The company shall fill in the limit of endorsement and guarantee for individual parties and the maximum limit of endorsement and guarantee set by the company in accordance with the operating procedures for endorsement and guarantee for others, and explain the calculation method of endorsement and guarantee for individual parties and the total limit in the remarks column.

Note 4: The maximum balance of endorsements and guarantees for others in the current year.

Note 5: As of the end of the year, if the company signs an endorsement guarantee contract or a bill with the bank and the amount is approved, it assumes the responsibility of endorsement or guarantee. In addition, any other relevant endorsements and guarantees shall be included in the endorsement and guarantee balance.

Note 6: The actual amount of expenditure of the endorsed guarantor company within the range of the endorsement guarantee balance should be entered.

Note 7: If it is an endorsement and guarantee by the parent company of the listed company to the subsidiary, a subsidiary endorses and guarantees the parent company of the listed company, and if it is an endorsement certificate from the mainland area, it is necessary to fill in Y.

Note 8: The Company's endorsement and guarantee limit for a single enterprise shall not exceed 20% of the net worth stated in the most recent financial statements reviewed or audited by a certified public accountant; The limit of endorsement and guarantee of the Company to subsidiaries that directly or indirectly hold 100% of the common shares or voting shares shall not exceed 50% of the net worth as stated in the most recent financial statements reviewed or audited by a certified public accountant.

Note 9: The maximum limit of the Company's endorsement and guarantee shall not exceed 40% of the net worth stated in the most recent financial statements reviewed or audited by a certified public accountant; The maximum limit of the Company's endorsement and guarantee for subsidiaries that directly or indirectly hold 100% of common shares or voting shares shall not exceed 50% of the net worth set out in the most recent financial statements reviewed or audited by a certified public accountant.

Attachment 4

4. The first guaranteed convertible corporate bond converted into stock report

The first guaranteed convertible corporate bond converted into stock report:

Types of corporate bonds	The first guaranteed convertible corporate bond
Issuance (processing) date	Form 2026/1/21
denomination	NT$100,000
Issuance and Trading Location	OTC
Issue price	The convertible corporate bonds are publicly underwritten by competitive auction, with a base bid of 100% of the face value and an actual issue price of 105.57% of the face value.
Total	NT$738,997,730
total denomination	NT$700 million
interest rate	Coupon rate of 0% p.a.
the term	Three-year term, expiration date: January 21, 2029
Repayment method	According to Article 5 of the Regulations, the coupon rate of the convertible corporate bonds is 0%, so there is no need to set a date and method for interest payment. Except in cases where the holder of the convertible corporate bonds is converted into common shares of the Company in accordance with Article 10 of these Regulations, or exercises the right to resell in accordance with Article 19 of these Regulations, or is recovered by the Company in advance in accordance with Article 18 of these Regulations or repurchased and cancelled by the securities firm's business overtaking, the Company shall pay a sum of 100.75% of the face value of the bonds (the effective annual yield is 0.25%) within 10 business days from the day following the maturity of the convertible corporate bondsThe convertible corporate bonds held by the holders of the Company's convertible corporate bonds will be repaid in cash in a lump sum, and if the Taipei City Centralized Securities Exchange is closed for business, the aforementioned date will be postponed to the next business day.
Implementation	0 share

Attachment 5

5. Accountant's audit report on Individual financial statements for 2025

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders

Excellence Optoelectronics Inc.

Audit opinions

Lianjia Optoelectronics Investment Holdings Co., Ltd. individual balance sheet as of December 31, 2025 and 2024, and January 1, 2025 and 2024. The statement of comprehensive income of individuals, statement of changes in individual equity, statement of individual cash flows and notes to individual financial statements (including summary of material accounting policies) as of December 31 have been audited by the CPA.

According to the opinion of the accountant, the above individual financial statements have been prepared in accordance with the Financial Reporting Standards for Securities Issuers in all material aspects, which is sufficient to properly express the individual financial situation of Lianjia Optoelectronics Investment Holding Co., Ltd. as of December 31, 2025 and 2024, as well as the 2025 and 2024 years of the Republic of China Individual financial performance and individual cash flow from January 1 to December 31.

basis for the audit opinion

The CPA performs audit work in accordance with the CPA Audit and Certification Financial Statements Rules and Auditing Standards. The CPA's responsibilities under these standards are further explained in the accountant's audit of the individual financial statements. The personnel of the CPA firm subject to the independence code have maintained detachment and independence from Lianjia Optoelectronics Investment Holdings Co., Ltd. in accordance with the CPA Code of Professional Ethics, and have performed other responsibilities under the Code. The CPA believes that sufficient and appropriate audit evidence has been obtained as the basis for expressing an audit opinion.

Key inspection items

Key audit items refer to the most important matters in the audit of the individual financial statements of Lianjia Optoelectronics Investment Holdings Co., Ltd. in the 2025 according to the professional judgment of the accountant. These matters have been addressed in the process of auditing the individual's financial statements as a whole and forming audit opinions, and the CPA does not express opinions on these matters alone

The key audit matters of the individual financial statements of Lianjia Optoelectronics Investment Holding Co., Ltd. in the 114th year of the Republic of China are described as follows:

Valuation of the inventory of the investee company invested using the equity method

The investee company invested using the equity method is mainly engaged in the research and development, manufacturing and sales of automotive LED light modules and components, LED traffic lights and street lights, and other energy-saving lighting products. Due to the rapid growth of the optoelectronic market and the continuous expansion of the application scope of various products, in order to ensure that the inventory held, including LED electronic components, LED light-emitting diodes and lamp modules, is evaluated in accordance with the requirements of IAS 2 "Inventory" based on the lower cost and net realized value, when calculating inventory depreciation losses without market sales value or obsolete, in addition to relying on the inventory listing policy, it is also necessary to consider the possibility of inventory sluggishness or obsolescence due to technological changes. Therefore, the possibility of future inventory depreciation losses by Lianjia Optoelectronics Investment Holdings Co., Ltd. (including the inventory of investee companies invested using the equity method) depends on the judgment of the management, which is uncertain. Since the valuation of the inventory of Lianjia Optoelectronics Investment Holdings Co., Ltd. (including the inventory of the investee company invested using the equity method) is listed as one of the key audit items for this year, please refer to notes 4, 5 and 10 of the consolidated financial report for accounting policies and information related to inventory.

The main audit procedures implemented by the CPA include:

1. Understand the management's policy on inventory evaluation, including regular assessment of inventory sluggishness and related inventory price declines.
2. Select samples from the year-end inventory schedule, check the purchase price of raw materials or the sales price of inventory, and calculate to verify the correctness of the net realized value, and compare the net realized value of the inventory with its book value to confirm that the inventory has been undervalued according to the cost and net realized value.
3. Obtain and check the accuracy of inventory age data, and check whether the company relies on the valuation policy to provide for depreciation losses.
4. Observe the company's inventory inventory at the inventory premises at the end of the year, and understand the appropriateness of management to distinguish and control obsolete inventory and set aside allowances for inventory depreciation losses.

The authenticity of the sales income of the invested company invested using the equity method

The revenue of the investee companies invested using the equity method mainly comes from the revenue of lamp modules, of which the sales amount of specific customers has increased significantly this year, and due to the high risk of authenticity in sales revenue, the authenticity assessment of sales revenue of specific customers is listed as one of the key audit items for this year.

The main audit procedures implemented by the CPA include:

1. The CPA understands the relevant internal control systems and operating procedures related to the sales transaction cycle to confirm and evaluate whether the relevant internal control operations are effective when conducting sales transactions.
2. The accountant selects samples from the sales details, reviews customer orders, internal orders, shipping notices, logistics receipt documents, and checks whether there are any abnormalities in the sales and payment recipients and collections to confirm the authenticity of revenue occurrence.

Highlights

As mentioned in Note 1 of the individual financial report, Lianjia Optoelectronics Investment Holding Co., Ltd. exchanged 1 common share of Lianjia Optoelectronics Holding Co., Ltd. for every 1 common share of Lianjia Optoelectronics Co., Ltd. in accordance with the share conversion agreement on August 15, 2025 (the record date of establishment), and obtained 100% of the equity of Lianjia Optoelectronics Co., Ltd. Therefore, the individual financial report of Lianjia Optoelectronics Investment Holding Co., Ltd. before the establishment date of Lianjia Optoelectronics Co., Ltd. recognizes the relevant assets and liabilities based on the carrying amount of the individual financial report of Lianjia Optoelectronics Co., Ltd., and is regarded as a subsidiary of Lianjia Optoelectronics Co., Ltd. from the beginning, and compiles the individual financial report for the comparison period.

The responsibilities of management and governance units for individual financial statements

The responsibility of management is to prepare fairly represented individual financial statements in accordance with the Regulations Governing the Preparation of Financial Reporting of Securities Issuers and to maintain necessary internal controls related to the preparation of individual financial statements to ensure that the individual financial statements do not contain material misrepresentations that could be attributed to fraud or error.

In preparing individual financial statements, management's responsibilities also include evaluating the ability of Lianjia Optoelectronics Investment Holdings Co., Ltd. to continue to operate, disclosure of related matters, and adoption of the accounting basis for going concern, unless management intends to liquidate Lianjia Optoelectronics Investment Holdings Co., Ltd. or cease operations, or there is no practicable alternative to liquidation or suspension of business.

The governance unit (including the audit committee) of Lianjia Optoelectronics Investment Holdings Co., Ltd. is responsible for overseeing the financial reporting process.

CPA's responsibility to audit individual financial statements

The purpose of the CPA's audit of the individual financial statements is to obtain reasonable confidence as to whether there are material misrepresentations that are caused by fraud or error in the individual financial statements as a whole, and to issue an audit report. Reasonable confidence is a high degree of confidence, but auditing work carried out in accordance with auditing standards cannot guarantee that material misrepresentations in an individual's financial statements will be detected. Misrepresentation may result from fraud or error. If the misrepresented individual amounts or aggregate numbers can reasonably be expected to affect the economic decisions made by individual financial statement users, they are considered material.

When auditing in accordance with auditing standards, the accountant uses professional judgment and professional doubt. The CPA also performs the following tasks:

1. Identify and assess the risk of material misrepresentation caused by fraud or error in individual financial statements; design and implement appropriate response measures for the assessed risks; and obtain sufficient and appropriate audit evidence as the basis for the audit opinion. Because fraud may involve collusion, forgery, intentional omission, misrepresentation, or exceeding internal controls, the risk of material misrepresentation caused by fraud is higher than that of those caused by errors.

2. Obtain the necessary understanding of the internal controls related to the audit to design the audit procedures appropriate under the circumstances, but the purpose is not to express opinions on the effectiveness of the internal control of Lianjia Optoelectronics Investment Holdings Co., Ltd.

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

4. Based on the audit evidence obtained, conclude whether there is significant uncertainty about the appropriateness of management's adoption of the going concern accounting basis and whether there are significant uncertainties in events or circumstances that may cause material doubts about the ability of Lianjia Optoelectronics Investment Holdings Co., Ltd. to continue to operate. If the CPA believes that there is material uncertainty in such events or circumstances, it shall remind users of the individual financial statements in the audit report to pay attention to the relevant disclosures in the individual financial statements, or amend the audit opinion if such disclosures are inappropriate. The CPA's conclusions are

based on the audit evidence obtained as of the audit report date. However, future events or circumstances may cause Lianjia Optoelectronics Investment Holdings Co., Ltd. to no longer have the ability to continue operating.

5. Evaluate the overall presentation, structure and content of the individual financial statements (including relevant notes) and whether the individual financial statements appropriately represent relevant transactions and events.

6. Obtain sufficient and appropriate audit evidence for the financial information of the constituent entities within Lianjia Optoelectronics Investment Holdings Co., Ltd. to express opinions on the individual financial statements. The CPA is responsible for the guidance, supervision and execution of audit cases, and is responsible for forming the audit opinions of Lianjia Optoelectronics Investment Holdings Co., Ltd.

The CPA communicates with the governance unit, including the planned audit scope and time, as well as major audit findings (including significant internal control deficiencies identified during the audit process).

The CPA also provides the governance unit with the statement that the personnel of the CPA's firm subject to the independence regulation have complied with the CPA's professional ethics code, and communicates with the governance unit all relationships and other matters (including relevant protective measures) that may be considered to affect the independence of the CPA.

The engagement partners on the audits resulting in this independent auditors' report are Ming-Hui Chen and Yu-Feng Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 16, 2026

Notice to Readers

The accompanying financial statements are intended only to present the financial position, financial performance and cash flows in accordance with 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 financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and financial statements shall prevail.

EOI Investment Holding Co., Inc.

Individual balance sheet

Republic of China 2024 December 31

Unit: NT$thousand

Code	assets	December 31, 2025 amount	%	December 31, 2024 amount	%
	Current assets				
1200	Other receivables	$ 23	-	$ -	-
1470	Other current assets	8,794	-	-	-
11XX	Total current assets	8,817			
	Non-current assets				
1550	Investments using the equity method (Note 6)	3,214,119	100	3,296,480	100
1XXX	Total assets	$ 3,222,936	100	$ 3,296,480	100

Code	liabilities and equity	December 31, 2025 amount	%	December 31, 2024 amount	%
	Current liabilities				
2219	Other payables (Note 10)	$ 14,702	-	$ -	-
2XXX	Total liabilities	14,702			
	Interests (Note 7)				
3110	Common share capital	2,078,455	65	2,148,455	65
3200	Capital reserve	1,077,831	33	1,044,067	32
	Retain surplus				
3310	Statutory surplus reserve	-	-	82,033	3
3320	Special surplus reserve	47,853	1	47,853	1
3350	Undistributed earnings (accumulated loss) total retained earnings	17,344	1	123,119	4
3300		65,197	2	253,005	8
3400	Other Interests	(13,249)	-	1,386	-
3500	Treasury stocks	-	-	(150,433)	(5)
3XXX	Total equity	3,208,234	100	3,296,480	100
	Total liabilities and equity	$ 3,222,936	100	$ 3,296,480	100

The attached notes are part of the financial reports of the Entity.

(Please refer to the audit report of Deloitte Zhongxin United Accounting Firm on March 16, 2026)

Chairman: Huang [illegible]

Manager: Huang [illegible]

Accounting supervisor: Lin Junzhou

EOI Investment Holding Co., Inc.

Individual consolidated income statement

Republic of China 2025 and 2024 January 1 to December 31

Unit: NT$thousand, but per share (loss) earnings in yuan

Code		2025 years amount	%	2024 years amount	%
4000	Operating income	$ 22,554	100	$ 85,480	100
5900	Gross profit from operations	22,554	100	85,480	100
	Operating expenses				
6200	Management Expenses (Note 8)	(5,885)	(26)	-	-
6900	Net operating profit	16,669	74	85,480	100
7000	Non-operating income and expenses	-	-	-	-
7900	Net profit before tax	16,669	74	85,480	100
7950	Income tax expense	-	-	-	-
8200	Net profit for the period	16,669	74	85,480	100
	Other comprehensive profit and loss				
8310	Items not reclassified into profit and loss:				
8330	The share of other comprehensive income of the subsidiary recognized using the equity method	968	4	4,539	5
8360	Items that may be reclassified into profit and loss in the future:				
8380	The share of other comprehensive income of the subsidiary recognized using the equity method	(14,928)	(66)	49,577	58
8300	Other comprehensive income (net after taxation) for the period	(13,960)	(62)	54,116	63

8500	Total comprehensive profit or loss for the period	$ 2,709	12	$ 139,596	163
	Earnings per share (Note 9) from continuing business units				
9710	Foundation	$ 0.08		$ 0.42	
9810	Dilution	$ 0.08		$ 0.42	

The attached notes are part of the financial reports of the Entity.
(Please refer to the audit report of Deloitte Zhongxin United Accounting Firm on March 16, 2026)

Chairman: Huang Guoxin Manager: Huang Fangwei Accounting supervisor: Lin Junzhou

EOI Investment Holding Co., Inc.

Statement of changes in individual equity

Republic of China 2025 and 2024 January 1 to December 31

Unit: NTSthousand

Code		Share capital			Retain surplus			Other Interests			
		Share capital	Advance share capital	Capital reserve	Statutory surplus reserve	Special surplus reserve	Undistributed earnings	Foreign operating institutions Financial statement conversion exchange difference	Through other synthesis Profit and loss are at fair value financial assets Unrealized profit and loss	Treasury stocks	Total equity
A1	2024/1/1 balance	$ 2,026,748	$ 29,304	$ 824,246	$ 81,046	$ 47,853	$ 72,972	($ 43,917)	($ 3,438)	($ 150,433)	$ 2,884,381
	112 annual earnings allocation and distribution										
B1	Statutory surplus reserve	-	-	-	987	-	(987)	-	-	-	-
B5	Cash dividends on common shares	-	-	-	-	-	(39,721)	-	-	-	(39,721)
D1	Net profit from January 1 to December 31, 2024	-	-	-	-	-	85,480	-	-	-	85,480
D3	Other comprehensive income after tax from January 1 to December 31, 2024	-	-	-	-	-	5,375	49,577	(836)	-	54,116
I1	Convertible corporate bond conversion	121,707	(29,304)	213,772	-	-	-	-	-	-	306,175
I1	Convertible corporate bond redemption	-	-	6,049	-	-	-	-	-	-	6,049
Z1	Balance on December 31, 2024	2,148,455	-	1,044,067	82,033	47,853	123,119	5,660	(4,274)	(150,433)	3,296,480
	2024 annual earnings allocation and distribution										
B1	Statutory surplus reserve	-	-	-	9,085	-	(9,085)	-	-	-	-
B5	Cash dividends on common shares	-	-	-	-	-	(62,354)	-	-	-	(62,354)
M5	The actual equity of the subsidiary company	-	-	(448)	-	-	-	-	-	-	(448)
H3	Number of impact of conversion under the conversion agreement of shares	-	-	142,798	(91,118)	-	(51,680)	-	-	-	-

L3	Treasury shares cancelled	(70,000)	-	(80,433)	-	-	-	-	-	150,433	-
D1	Net profit from January 1 to December 31, 2025	-	-	-	-	-	16,869	-	-	-	16,869
D3	Other comprehensive profit and loss after tax from January 1 to December 31, 2025						675	(15,107)	472		(13,960)
T1	Convertible corporate bond redemption	-	-	(28,153)	-	-	-	-	-	-	(28,153)
Z1	Balance on December 31, 2025	$ 2,078,455	$ -	$ 1,077,891	$ -	$ 47,853	$ 17,344	($ 9,447)	($ 3,802)	$ -	$ 3,208,234

The attached notes are part of the financial reports of the Entity.
(Please refer to the audit report of Deloitte Zhongxin United Accounting Firm on March 16, 2026)

Chairman: Huang [illegible] Manager: Huang [illegible] Accounting supervisor: [illegible] Junzhou

EOI Investment Holding Co., Inc.

Individual cash flow statement

2025 and 2024 January 1 to December 31

Unit: NT$thousand

Code		2025 years	2024 years
	cash flow from operating activities		
A10000	Net profit before tax for the period	$ 16,669	$ 85,480
A20010	Income and loss items:		
A22300	The share of profit and loss of affiliates using the equity method	(22,554)	(85,480)
A30000	net changes in operating assets and liabilities		
A31180	Other receivables	(23)	-
A31240	Other current assets	(8,794)	-
A32180	Other payables	14,702	-
A33000	cash generated from operations	-	-
AAAA	net cash inflow from operating activities	-	-
BBBB	cash flows from investment activities	-	-
CCCC	cash flow from fundraising activities	-	-
DDDD	The impact of exchange rate changes on cash and cash equivalents	-	-
EEEE	net increase in cash and cash equivalents	-	-
E00100	cash and cash equivalents at the beginning of the year	-	-
E00200	Cash and cash equivalents at the end of the year	$ -	$ -

The attached notes are part of the financial reports of the Entity.

(Please refer to the audit report of Deloitte Zhongxin United Accounting Firm on March 16, 2026)

Chairman: Huang Guoxin Manager: Huang Fangyu Accounting supervisor: Lin Junzhou

Attachment 6

6 Accountant's Review Report on the Consolidated Financial Statements for 2025

INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders
Excellence Optoelectronics Inc.

Audit opinions

Lianjia Optoelectronics Investment Holdings Co., Ltd. individual balance sheet as of December 31, 2025 and 2024, and January 1, 2025 and 2024. The statement of comprehensive income of individuals, statement of changes in individual equity, statement of individual cash flows and notes to individual financial statements (including summary of material accounting policies) as of December 31 have been audited by the CPA.

According to the opinion of the accountant, the above individual financial statements have been prepared in accordance with the Financial Reporting Standards for Securities Issuers in all material aspects, which is sufficient to properly express the individual financial situation of Lianjia Optoelectronics Investment Holding Co., Ltd. as of December 31, 2025 and 2024, as well as the 2025 and 2024 years of the Republic of China Individual financial performance and individual cash flow from January 1 to December 31.

basis for the audit opinion

The CPA performs audit work in accordance with the CPA Audit and Certification Financial Statements Rules and Auditing Standards. The CPA's responsibilities under these standards are further explained in the accountant's audit of the individual financial statements. The personnel of the CPA firm subject to the independence code have maintained detachment and independence from Lianjia Optoelectronics Investment Holdings Co., Ltd. in accordance with the CPA Code of Professional Ethics, and have performed other responsibilities under the Code. The CPA believes that sufficient and appropriate audit evidence has been obtained as the basis for expressing an audit opinion.

Key inspection items

Key audit items refer to the most important matters in the audit of the individual financial statements of Lianjia Optoelectronics Investment Holdings Co., Ltd. in the 2025 according to the professional judgment of the accountant. These matters have

been addressed in the process of auditing the individual's financial statements as a whole and forming audit opinions, and the CPA does not express opinions on these matters alone

The key audit matters of the individual financial statements of Lianjia Optoelectronics Investment Holding Co., Ltd. in the 114th year of the Republic of China are described as follows:

Valuation of the inventory of the investee company invested using the equity method

The investee company invested using the equity method is mainly engaged in the research and development, manufacturing and sales of automotive LED light modules and components, LED traffic lights and street lights, and other energy-saving lighting products. Due to the rapid growth of the optoelectronic market and the continuous expansion of the application scope of various products, in order to ensure that the inventory held, including LED electronic components, LED light-emitting diodes and lamp modules, is evaluated in accordance with the requirements of IAS 2 "Inventory" based on the lower cost and net realized value, when calculating inventory depreciation losses without market sales value or obsolete, in addition to relying on the inventory listing policy, it is also necessary to consider the possibility of inventory sluggishness or obsolescence due to technological changes. Therefore, the possibility of future inventory depreciation losses by Lianjia Optoelectronics Investment Holdings Co., Ltd. (including the inventory of investee companies invested using the equity method) depends on the judgment of the management, which is uncertain. Since the valuation of the inventory of Lianjia Optoelectronics Investment Holdings Co., Ltd. (including the inventory of the investee company invested using the equity method) is listed as one of the key audit items for this year, please refer to notes 4, 5 and 10 of the consolidated financial report for accounting policies and information related to inventory.

The main audit procedures implemented by the CPA include:

1. Understand the management's policy on inventory evaluation, including regular assessment of inventory sluggishness and related inventory price declines.
2. Select samples from the year-end inventory schedule, check the purchase price of raw materials or the sales price of inventory, and calculate to verify the correctness of the net realized value, and compare the net realized value of the inventory with its book value to confirm that the inventory has been undervalued according to the cost and net realized value.
3. Obtain and check the accuracy of inventory age data, and check whether the company relies on the valuation policy to provide for depreciation losses.
4. Observe the company's inventory inventory at the inventory premises at the end of the year, and understand the appropriateness of management to distinguish and control obsolete inventory and set aside allowances for inventory depreciation losses.

The authenticity of the sales income of the invested company invested using the equity method

The revenue of the investee companies invested using the equity method mainly comes from the revenue of lamp modules, of which the sales amount of specific customers has increased significantly this year, and due to the high risk of authenticity in sales revenue, the authenticity assessment of sales revenue of specific customers is listed as one of the key audit items for this year.

The main audit procedures implemented by the CPA include:

1. The CPA understands the relevant internal control systems and operating procedures related to the sales transaction cycle to confirm and evaluate whether the relevant internal control operations are effective when conducting sales transactions.
2. The accountant selects samples from the sales details, reviews customer orders, internal orders, shipping notices, logistics receipt documents, and checks whether there are any abnormalities in the sales and payment recipients and collections to confirm the authenticity of revenue occurrence.

Highlights

As mentioned in Note 1 of the individual financial report, Lianjia Optoelectronics Investment Holding Co., Ltd. exchanged 1 common share of Lianjia Optoelectronics Holding Co., Ltd. for every 1 common share of Lianjia Optoelectronics Co., Ltd. in accordance with the share conversion agreement on August 15, 2025 (the record date of establishment), and obtained 100% of the equity of Lianjia Optoelectronics Co., Ltd. Therefore, the individual financial report of Lianjia Optoelectronics Investment Holding Co., Ltd. before the establishment date of Lianjia Optoelectronics Co., Ltd. recognizes the relevant assets and liabilities based on the carrying amount of the individual financial report of Lianjia Optoelectronics Co., Ltd., and is regarded as a subsidiary of Lianjia Optoelectronics Co., Ltd. from the beginning, and compiles the individual financial report for the comparison period.

The responsibilities of management and governance units for individual financial statements

The responsibility of management is to prepare fairly represented individual financial statements in accordance with the Regulations Governing the Preparation of Financial Reporting of Securities Issuers and to maintain necessary internal controls related to the preparation of individual financial statements to ensure that the individual financial statements do not contain material misrepresentations that could be attributed to fraud or error.

In preparing individual financial statements, management's responsibilities also include evaluating the ability of Lianjia Optoelectronics Investment Holdings Co., Ltd. to continue to operate, disclosure of related matters, and adoption of the accounting basis for going concern, unless management intends to liquidate Lianjia

Optoelectronics Investment Holdings Co., Ltd. or cease operations, or there is no practicable alternative to liquidation or suspension of business.

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The purpose of the CPA's audit of the individual financial statements is to obtain reasonable confidence as to whether there are material misrepresentations that are caused by fraud or error in the individual financial statements as a whole, and to issue an audit report. Reasonable confidence is a high degree of confidence, but auditing work carried out in accordance with auditing standards cannot guarantee that material misrepresentations in an individual's financial statements will be detected. Misrepresentation may result from fraud or error. If the misrepresented individual amounts or aggregate numbers can reasonably be expected to affect the economic decisions made by individual financial statement users, they are considered material.

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2. Obtain the necessary understanding of the internal controls related to the audit to design the audit procedures appropriate under the circumstances, but the purpose is not to express opinions on the effectiveness of the internal control of Lianjia Optoelectronics Investment Holdings Co., Ltd.

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

4. Based on the audit evidence obtained, conclude whether there is significant uncertainty about the appropriateness of management's adoption of the going concern accounting basis and whether there are significant uncertainties in events or circumstances that may cause material doubts about the ability of Lianjia Optoelectronics Investment Holdings Co., Ltd. to continue to operate. If the CPA believes that there is material uncertainty in such events or circumstances, it shall remind users of the individual financial statements in the audit report to pay

attention to the relevant disclosures in the individual financial statements, or amend the audit opinion if such disclosures are inappropriate. The CPA's conclusions are based on the audit evidence obtained as of the audit report date. However, future events or circumstances may cause Lianjia Optoelectronics Investment Holdings Co., Ltd. to no longer have the ability to continue operating.

5. Evaluate the overall presentation, structure and content of the individual financial statements (including relevant notes) and whether the individual financial statements appropriately represent relevant transactions and events.

6. Obtain sufficient and appropriate audit evidence for the financial information of the constituent entities within Lianjia Optoelectronics Investment Holdings Co., Ltd. to express opinions on the individual financial statements. The CPA is responsible for the guidance, supervision and execution of audit cases, and is responsible for forming the audit opinions of Lianjia Optoelectronics Investment Holdings Co., Ltd.

The CPA communicates with the governance unit, including the planned audit scope and time, as well as major audit findings (including significant internal control deficiencies identified during the audit process).

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The engagement partners on the audits resulting in this independent auditors' report are Ming-Hui Chen and Yu-Feng Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of China
March 16, 2026

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Lianjia Optoelectronics Investment Holdings Co., Ltd. and its subsidiaries

Consolidated balance sheet

2025 and 2024 December 31

NT$thousand

Code	assets	December 31, 2025 amount	%	December 31, 2024 amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	$ 694,997	8	$ 420,902	6
1110	Financial assets measured at fair value through profit or loss				
	– Flow (Notes 4, 7 and 31)	677	-	-	-
1120	measured at fair value through other comprehensive income Financial assets current (Notes 4, 8 and 3 a)	15,344	-	10,513	-
20260	Notes receivable (Notes 4 and 9)	4,513	-	4,477	-
1170	Trade receivables (Notes 4, 9 and 25)	1,557,630	19	1,563,105	21
1200	Other receivables (Notes 4, 9 and 32)	88,019	1	60,461	1
1220	Income tax assets for the period (Notes 4 and 27)	2,519	-	2,833	-
130X	Inventories (Notes 4, 5 and 10)	2,287,634	27	2,030,104	27
1410	Prepayment (Note 17)	312,490	4	239,121	3
1470	Other current assets (Notes 17 and 32)	140,777	2	45,019	1
11XX	Total current assets	5,104,655	61	4,385,535	59
	Non-current assets				
1550	Investments using the equity method (Notes 4 and 12)	12,188	-	13,554	-
1600	real estate, plant and equipment (Notes 4 and 13)	2,654,709	32	2,395,824	32
1755	. 26 and 33) Right-of-use assets (Notes 4 and 14)	247,195	3	191,967	3
1780	Other intangible assets (Notes 4 and 16)	48,171	1	53,988	1
1805	Goodwill (Notes 4 and 15)	53,980	1	53,812	1
1840	Deferred income tax assets (Notes 4 and 27)	98,815	1	83,101	1
1915	Prepaid for equipment	138,385	1	144,647	2
1920	Deposit a margin	33,797	-	59,970	1
1990	Other non-current assets	2,301	-	-	-
15XX	Total non-current assets	3,259,541	39	2,996,863	41
1XXX	Total assets	$ 8,364,196	100	$ 7,382,398	100

Code	liabilities and equity	December 31, 2025 amount	%	December 31, 2024 amount	%
	Current liabilities				
2100	Short-term borrowings (Notes 4, 18 and 33)	$ 2,073,996	25	$ 1,179,340	16
2110	Short-term bills payable (Notes 4 and 18)	379,432	5	379,447	5
2120	Financial liabilities measured at fair value through profit or loss				
	Flow (Notes 4, 7 and 31)	526	-	901	-
2130	Contract liabilities current (Note 25)	885	-	142	-
2150	Notes payable (Note 20)	50,000	1	15,942	-
2170	Trade payables (Note 20)	1,252,891	15	826,352	11
2180	Accounts payable - related parties (Notes 20 and 3 two)	330	-	-	-
2219	Other payables (Notes 21 and 32)	228,847	3	232,368	3
2230	Income tax liabilities for the period (Notes 4 and 27)	13,382	-	-	-
2250	Provision for liabilities currents (notes 4 and 22)	8,326	-	6,829	-
2280	Lease liabilities current (Notes 4 and 14)	69,665	1	58,599	1
2320	long-term loans due within one year (Notes 4 and 10 (8 and 33)	198,442	2	177,442	3
2300	Other current liabilities (Note 21)	16,520	-	8,583	-
21XX	Total current liabilities	4,793,322	57	2,885,745	39
	Non-current liabilities				
2530	Corporate bonds payable (Notes 4, 19 and 33)	-	-	477,987	6
2540	Long-term borrowings (Notes 4, 18 and 33)	674,007	8	566,696	8
2580	Lease liabilities – non-current (Note 14)	163,851	2	138,744	2
2640	Net defined benefit liabilities – non-current (Note 4 and Ten or fives)	15,666	-	16,716	-
2600	Other non-current liabilities (Notes 21 and 29)	5,287	-	-	-
25XX	Total non-current liabilities	858,811	10	1,200,173	16
2XXX	Total liabilities	5,152,033	62	4,085,918	55
	(Notes 4 and 2 four)				
3110	Common share capital	2,078,455	25	2,148,455	29
3200	Capital reserve	1,077,851	13	1,044,067	14
	Retain surplus				
3310	Statutory surplus reserve	-	-	82,033	1
3320	Special surplus reserve	47,853	-	47,853	1
3350	Undistributed earnings	17,244	-	123,119	2
3300	(accumulated loss) total retained earnings	65,197	-	253,005	4
3400	Other interests	(13,249)	-	1,386	-
3500	Treasury stocks	-	-	(150,433)	(2)
31XX	total equity of the owners of the Company	3,208,254	38	3,296,480	45
36XX	Non-controlling interests	3,929	-	-	-
3XXX	Total equity	3,212,183	38	3,296,480	45
	Total liabilities and equity	$ 8,364,196	100	$ 7,382,398	100

The notes attached below are part of this consolidated financial report.

Chairman: Huang

Manager: Huang

Accounting supervisor: Lin Yunzhou

Lianjia Optoelectronics Investment Holdings Co., Ltd. and its subsidiaries

Consolidated consolidated income statement

2025 and 2024 January 1 to December 31

Unit: NT$thousand, but per share (loss) earnings in yuan

Code		2025 years amount	%	2024 years amount	%
4000	Operating income (Notes 4, 25 and 37)	$ 5,738,712	100	$ 5,541,763	100
5000	Operating costs (Notes 4, 10, 26 and 32)	(4,856,101)	(84)	(4,742,319)	(86)
5900	Gross profit from operations	882,611	16	799,444	14
	Operating expenses (Notes 4, 9, 26 and 32)				
6100	Sales Expenses	(180,821)	(3)	(205,663)	(4)
6200	Administrative expenses	(358,963)	(7)	(325,545)	(6)
6300	Research and development expenses	(237,777)	(4)	(248,962)	(4)
6450	Expected credit impairment losses	(4,995)	-	(14,404)	-
6000	Total operating expenses	(782,556)	(14)	(794,574)	(14)
6900	Net operating profit	100,055	2	4,870	-
	Non-operating income and expenses				
7100	Interest income (Notes 4 and 26)	12,990	-	10,080	-
7010	Other income (Notes 4, 26 and 29)	17,754	-	40,668	1
7020	Other gains and losses (Notes 4 and 26)	(34,053)	(1)	97,628	2
7050	Finance costs (Notes 4 and 26)	(74,444)	(1)	(61,281)	(1)
7060	Share of profits of affiliates recognized using the equity method (Notes 4 and 12)	(1,366)	-	1,651	-
7000	total non-operating income and expenses	(79,119)	(2)	88,746	2
7900	Net profit before tax	20,936	-	93,616	2
7950	Income tax expense (Notes 4 and 27)	(4,296)	-	(8,136)	-
8200	Net profit for the period	16,640	-	85,480	2

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Code		2025 years amount	%	2024 years amount	%
	Other comprehensive profit and loss				
8310	Items not reclassified into profit and loss:				
8330	Share of other comprehensive income of subsidiaries, affiliates, and joint ventures recognized using the equity method	$ 968	-	$ 4,539	-
8360	Items that may be reclassified into profit and loss in the future:				
8380	The share of other comprehensive income of the subsidiary recognized using the equity method	(14,928)	-	49,577	1
8300	Other comprehensive income (net after taxation) for the period	(13,960)	-	54,116	1
8500	Total comprehensive profit or loss for the period	$ 2,680	-	$ 139,596	3
	Net income attributable to:				
8610	The owner of the Company	$ 16,669	-	$ -	-
8620	Non-controlling interests	(29)	-	-	-
8600		$ 16,640	-	$ -	-
	The total comprehensive profit or loss is attributable to:				
8710	The owner of the Company	$ 2,709	-	$ -	-
8720	Non-controlling interests	(29)	-	-	-
8700		$ 2,680	-	$ -	-
	Earnings per share (Note 28) from continuing business units				
9710	Foundation	$ 0.08		$ 0.42	
9810	Dilution	$ 0.08		$ 0.42	

The notes attached below are part of this consolidated financial report.

Chairman: Huang Chaoxin Manager: Huang Fengqi Accounting supervisor: Lin Junzhou

Lianjia Optoelectronics Investment Holdings Co., Ltd. and its subsidiaries

Consolidated statement of changes in equity

2025 and 2024 January 1 to December 31

Unit: NT$thousand

		Interests attributable to the owners of the Company											
		Share capital		Retain surplus				Other Interests					
Code		Share capital	Advance share capital	Capital reserve	Statutory surplus reserve	Special surplus reserve	Undistributed earnings	Foreign operating institutions Financial statement conversion exchange difference	Through other synthesis Profit and loss at fair value financial assets Unrealized profit and loss	Treasury stocks	The owner of the Company Total equity	Non-controlling interests	Total equity
A1	2024/1/1 balance	$ 2,026,748	$ 29,304	$ 824,246	$ 81,046	$ 47,853	$ 72,972	($ 43,917)	($ 3,438)	($ 150,433)	$ 2,884,381	$ -	$ 2,884,381
	112 annual earnings allocation and distribution												
B1	Statutory surplus reserve	-	-	-	987	-	(987)	-	-	-	-	-	-
B5	Cash dividends on common shares	-	-	-	-	-	(39,721)	-	-	-	(39,721)	-	(39,721)
D1	Net profit from January 1 to December 31, 2024	-	-	-	-	-	85,480	-	-	-	85,480	-	85,480
D3	Other comprehensive income after tax from January 1 to December 31, 2024	-	-	-	-	-	5,375	49,577	(836)	-	54,116	-	54,116
I1	Convertible corporate bond conversion	121,707	(29,304)	213,772	-	-	-	-	-	-	306,175	-	306,175
I1	Convertible corporate bond redemption	-	-	6,049	-	-	-	-	-	-	6,049	-	6,049
Z1	Balance on December 31, 2024	2,148,455	-	1,044,067	82,033	47,853	123,119	5,660	(4,274)	(150,433)	3,296,480	-	3,296,480
	2024 annual earnings allocation and distribution												
B1	Statutory surplus reserve	-	-	-	9,085	-	(9,085)	-	-	-	-	-	-
B5	Cash dividends on common shares	-	-	-	-	-	(62,354)	-	-	-	(62,354)	-	(62,354)
M5	Actually part of the equity of the subsidiary company	-	-	(448)	-	-	-	-	-	-	(448)	-	(448)
M7	Changes in ownership interests in subsidiaries	-	-	-	-	-	-	-	-	-	-	3,958	3,958
H3	Number of impact of conversion under the conversion agreement of shares	-	-	142,798	(91,118)	-	(51,680)	-	-	-	-	-	-
I1	Treasury shares cancelled	(70,000)	-	(80,433)	-	-	-	-	-	150,433	-	-	-
D1	Net profit from January 1 to December 31, 2025	-	-	-	-	-	16,669	-	-	-	16,669	(29)	16,640
D3	Other comprehensive profit and loss after tax from January 1 to December 31, 2025	-	-	-	-	-	675	(15,107)	472	-	(13,960)	-	(13,960)

I1	Convertible corporate bond redemption	-	-	(28,153)	-	-	-	-	-	-	(28,153)	-	(28,153)
Z1	Balance on December 31, 2025	$ 2,078,455	$ -	$ 1,077,831	$ -	$ 47,853	$ 17,344	($ 9,447)	($ 3,802)	$ -	$ 3,208,234	$ 3,929	$ 3,212,163

The notes attached hereto are part of this consolidated financial report.

Chairman: Huang [illegible]h Manager: Huang [illegible] Accounting supervisor: Lin Junzhou

Lianjia Optoelectronics Investment Holdings Co., Ltd. and its subsidiaries

Consolidated statement of cash flows

2025 and 2024 January 1 to December 31

Unit: NT$thousand

Code		2025 years	2024 years
	cash flow from operating activities		
A10000	Net profit before tax for the year	$ 20,936	$ 93,616
A20010	Income and loss items:		
A20100	Depreciation expense	266,450	248,977
A20200	Amortization expenses	34,504	29,827
A20300	Expected credit impairment losses	4,995	14,404
A20400	Net (profit) loss on financial instruments measured at fair value through profit or loss	(16,890)	6,093
A20900	Finance costs	74,444	61,281
A21200	Interest income	(12,990)	(10,080)
A22300	The share of profit and loss of affiliates using the equity method	1,366	(1,651)
A22500	dispose of real estate, plant and equipment interests	3,622	(30,193)
A23700	Inventory price decline and sluggish (recovery profit) loss	(1,756)	20,956
A24100	Unrealized net (loss) gain on foreign currency exchange	894	(10,859)
A30000	net changes in operating assets and liabilities		
A31110	Financial assets measured at fair value through profit or loss	16,218	-
A320240	Notes receivable	(36)	25,259
A320260	Accounts receivable	2,192	(552,972)
A31180	Other receivables	(18,302)	5,103
A31200	Inventory	(255,774)	(12,196)
A31230	Prepayment	(73,369)	(65,669)
A31240	Other current assets	(98,059)	(14,561)
A32125	Contract liabilities	743	(93)
A32130	Notes payable	34,058	(29,809)

A32150	Accounts payable	423,176	(139,525)
A32180	Other payables	(5,134)	10,091
A32200	Debt provision	1,497	3,497
A32230	Other current liabilities	13,424	(6,217)
A32240	Net defined benefit liabilities	(406)	(423)
A33000	cash generated from operations	415,803	(355,144)

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Code		2025 years	2024 years
A33100	Interest charged	$ 12,990	$ 10,080
A33300	Interest paid	(62,341)	(46,039)
A33500	income tax paid	(2,568)	(15,602)
AAAA	Net cash inflow (outflow) from operating activities	363,884	(406,705)
	cash flows from investment activities		
B00010	Acquisition of financial assets measured at fair value through other comprehensive income	(4,644)	(4,676)
B00030	Share payments will be refunded through capital reduction of financial assets measured at fair value through other comprehensive income	-	149
B02700	purchase of real estate, plant and equipment	(446,123)	(351,556)
B02800	Dispose of real estate, plant and equipment	1,557	61,658
B03700	Deposit margin decreased (increased)	26,173	(6,962)
B04500	Purchase intangible assets	(28,418)	(25,613)
B07100	Prepaid equipment payments increased	(13,185)	(184,934)
BBBB	net cash outflow from investment activities	(464,640)	(511,934)
	cash flow from fundraising activities		
C00100	Increase (decrease) in short-term borrowing	894,656	848,201
C00500	(Decrease) of short-term bills payable	(1,919)	177,923
C01300	Repay corporate debt	(514,491)	(177,699)
C01700	Borrow long-term loans	128,311	60,519
C05800	Changes in non-controlling interests	3,929	-
C04020	Repayment of the principal of lease liabilities	(83,030)	(62,178)
C04500	Cash dividends are distributed	(62,354)	(39,721)
CCCC	net cash inflow from fundraising activities	365,102	807,045

DDDD	The impact of exchange rate changes on cash and cash equivalents	9,749	41,371
EEEE	Net increase (decrease) in cash and cash equivalents	274,095	(70,223)
E00100	cash and cash equivalents at the beginning of the year	420,902	491,125
E00200	Cash and cash equivalents at the end of the year	$ 694,997	$ 420,902

The notes attached below are part of this consolidated financial report.

Chairman: Huang Guoxin Manager: Huang Tangyu Accounting supervisor: Lin Junzhou

Attachment 7

7、The surplus distribution table 2025

Earnings Distribution Proposal

Excellence Optoelectronics Holding Co.,Inc.

Year 2025

Unit：NTD

Items	Amount
Undistributed earnings at the beginning of the period	51,677,868
Less: Adjustment of share transfer agreement	(51,677,868)
adjust the undistributed earnings at the beginning of the later period	0
Net profit for the period	16,669,082
The remeasurement of the defined benefit plan is recognized in retained earnings	673,977
The net profit after tax for the current period plus items other than net profit after tax for the current period will be included in the undistributed earnings for the current year	17,343,059
Set aside statutory surplus reserves	(1,734,306)
Distributable earnings for the current period	15,608,753
Distributable earnings for the current period	
Dividend to shareholders ($0.0 per share)	0
Undistributed earnings at the end of the period	15,608,753
Note: After the distribution of this earnings is approved by the regular shareholders' meeting, the chairman is authorized to set a record date for ex-dividends and other related matters, and the cash dividends will be calculated according to the distribution ratio up to the end of the yuan, rounded to the nearest dollar, and the total number of odd fractions less than one yuan will be adjusted from the decimal point from the highest to the smallest and the account number from the first to the last to meet the total cash dividend distribution.	

Attachment 8

8、Comparison table of amendments to the amendments to the incorporation

Excellence Optoelectronics Holding Co.,Inc.

Comparison Table of Amended Articles to the amendments to the incorporation

Amend provisions	Current provisions	illustration
Article 2: The company's business is 1. H201010 General investment industry 2 H01010 Industrial holding company.	Article 2: The Company's business is H201010 general investment business.	1.In line with the revision of laws and regulations and practical operations, new business items have been added. 2. Adjust the section.
Article 31: This Constitution was established on May 29, 2025. This Constitution was first amended on October 14, 2025. The second amendment of this Constitution was made on May 28, 2026.	Article 31: This Constitution was established on May 29, 2025. This Constitution was first amended on October 14, 2025.	New editions.

Attachment 9

9、Explanatory matters for private placement

Excellence Optoelectronics Holding Co.,Inc.

Explanatory matters for private placement

(1) Matters to be explained in accordance with Article 43-6 of the Securities and Exchange Act and the "Precautions for Public Companies Conducting Private Placements of Securities"

(1) Basis and reasonableness of setting the private placement price:

(1) The issue price of the common shares in this private placement shall be not less than 80% of the reference price as the basis for setting the private placement price. The reference price of private placement common shares is determined based on the higher of the following two benchmark prices:

A. The simple arithmetic average of the closing price of common shares calculated on one of the one, three, or five business days before the pricing date, after deducting the ex-rights and dividends from the free allotment, and adding back the stock price after the capital reduction and reversal rights.

B. The simple arithmetic average of the closing price of common shares in the 30 business days prior to the pricing date, after deducting the free allotment rights and dividends, and adding back the stock price after the capital reduction and reversal rights.

(2) The issuance price of the Company's private placement of domestic unsecured convertible corporate bonds shall not be less than 80% of the theoretical price, and the conversion price shall not be less than 80% of the higher of the following two benchmark calculation prices:

A. The simple arithmetic average of the closing price of common shares calculated on one of the one, three, or five business days before the pricing date, after deducting the ex-rights and dividends from the free allotment, and adding back the stock price after the capital reduction and reversal rights.

B. The simple arithmetic average of the closing price of common shares in the 30 business days prior to the pricing date, after deducting the free allotment rights and dividends, and adding back the stock price after the capital reduction and reversal rights.

(3) The pricing of the price per share of the private placement of common shares and the conversion price of the private placement of domestic unsecured convertible corporate bonds complies with the provisions of laws and regulations, with reference to the Company's current situation and future prospects, and considering that the Securities and

Exchange Act imposes a three-year transfer restriction on private placement securities, and the Company's basis for setting the price of the aforementioned private placement securities complies with the provisions of the "Precautions for Public Companies Conducting Private Placements of Securities", and it should be reasonable to not cause significant damage to shareholders' rights and interests.

(4) The actual pricing date and actual private placement price of the aforementioned securities in the private placement of the Company are proposed to be submitted to the 115th Annual Shareholders' Meeting to authorize the board of directors to be determined in accordance with laws and regulations and within the scope of the pricing basis and percentage decided by the 115th Ordinary Shareholders' Meeting, depending on the situation of the specific person and the current market conditions in the future.

(5) If the actual price of the issue per share or the conversion price per share is lower than the par value of the shares due to changes in the securities market in the future, the price shall be necessary and reasonable because it has been processed in accordance with the pricing basis stipulated by laws and regulations and has reflected the market price situation, which is necessary for the smooth fundraising and stable growth of the company in the long term. If the price per share and conversion price are lower than par value, resulting in an increase in accumulated losses that affect shareholders' equity, shareholders will evaluate and discuss whether to reduce capital or other statutory means to compensate for losses based on the annual operating results at the future annual shareholders' meeting.

(2) Selection method for specific persons:

(1) The target of the private placement in this resolution is limited to specific persons who comply with Article 43-6 of the Securities and Exchange Act and relevant letters and orders issued by the competent authority, and the proposed applicants are strategic investors. Matters related to negotiating with specific persons are proposed to be submitted to the 115th annual shareholders' meeting to authorize the board of directors to handle them with full authority.

(2) The applicant is a strategic investor

A. Selection method and purpose of applicants: Applicants should meet the above legal qualifications and can provide profits for the company, and can assist the company in reducing costs, improving efficiency, and expanding markets through vertical integration, horizontal integration, or joint development of products or markets through its own experience, technology, knowledge, brand or channels, etc.

B. Necessity: In order to improve the company's profitability, strengthen the financial structure, strengthen industrial cooperation and diversification strategy development, and expand the market territory, the introduction of such applicant funds can improve the company's overall operating structure.

C. Expected benefits: Through the injection of funds from strategic investors, the pressure

on working capital costs can be reduced, the financial structure and the company's competitiveness can be strengthened, and the company's operation will be stable and beneficial to shareholders' equity. Through the injection of funds from applicants, it will contribute to the company's operation and diversified business development, and can improve the company's overall operating structure, enhance the company's competitive advantages, enhance operational efficiency and long-term development, and should have a positive benefit to shareholders' equity.

(3) Necessary reasons for conducting private placement:

(1) Reasons for not adopting a public offering: Considering the capital market conditions, the timeliness and feasibility of raising capital, the issuance cost and the actual needs of strategic investors, and the provision that private placement securities are subject to the restriction of free transfer within three years, can ensure the long-term cooperative relationship between the Company and strategic investors, so it is proposed to issue securities by private placement instead of public offering.

(2) Expected number of applications: The company will handle it once or in installments (no more than three times) within one year from the date of the resolution of the 115th shareholders' meeting, depending on the situation of the market and contacting specific people.

(3) Use of funds from the private placement and expected benefits to be achieved:

A. Use of funds for each private placement: To enrich working capital or reinvest or meet other capital needs for future development.

B. Expected Benefits: It will contribute to the Company's long-term operation planning and future diversified business development, enhance the Company's future competitiveness, improve the Company's financial structure and enrich working capital, and contribute to the Company's long-term operation and development.

(2) The rights and obligations of the common shares converted into the private placement of common shares and the private placement of domestic unsecured convertible corporate bonds are the same as those of the issued common shares of the Company, but in accordance with the provisions of the Securities and Exchange Act, the securities of this private placement shall not be sold to any other party within three years from the date of delivery, except for the transferee specified in Article 43-8 of the Securities and Exchange Act. It is proposed to request the 115th annual shareholders' meeting to authorize the board of directors to apply to the Taiwan Stock Exchange for a letter of consent in accordance with relevant regulations according to the current situation after three years from the date of delivery of the common shares of this private placement and three years from the delivery date of the domestic unsecured convertible corporate bonds of this private placement and convert them into common shares.

Attachment 10

10、Regulations Governing the Issuance and Conversion of Private Unsecured Convertible Corporate Bonds (Tentative)

Excellence Optoelectronics Holding Co.,Inc.

Regulations Governing the Issuance and Conversion of Private Unsecured Convertible Corporate Bonds (Tentative)

1. The total amount of issuance

The board of directors is authorized to conduct a cash capital increase of private placement of common shares and/or private placement of domestic convertible corporate bonds within the quota of no more than 7,000 common shares, and when the first domestic unsecured convertible corporate bonds in 115 (hereinafter referred to as the "Private Placement Convertible Corporate Bonds") are conducted by private placement, the number of common shares that can be converted shall be calculated within the range of the aforementioned 7,000 shares based on the conversion price at the time of the private placement.

2. The date of issue

It will be handled once or in installments (no more than three times) within one year after the approval of the 115th annual shareholders' meeting.

3. Issuance method

The convertible corporate bonds will be issued in accordance with Article 43-6 of the Securities and Exchange Act. The targets of this private placement are limited to specific persons who meet the requirements of Article 43-6 of the Securities and Exchange Act, and the proposed offerings are mainly strategic investors.

4. The face value and issue price of the bonds

The company's bonds are private placement registered convertible corporate bonds, each with a face value of NT$100,000, and are issued at full par value, and the issue price shall not be less than 80% of the theoretical price.

5. Coupon rate

Coupon rate of 0% per annum.

6. The issuance period

Not more than five years.

7. Repayment method

Except for those that have been converted, sold, redeemed, or repurchased and cancelled, the convertible corporate bonds will be repaid by the Company in cash at maturity according to the face value of the bonds.

8. Guarantee status

However, if the Company issues other secured or secured convertible bonds after the issuance

of the Private Placement Convertible Bonds, the Private Convertible Bonds will also be set up with the same level of claims or security rights of the same rank in the same manner as the secured warrants or secured convertible bonds.

9. The subject matter of the conversion

newly issued ordinary shares of the Company.

10. Transition period

Bondholders may request the TWSE to convert into common shares of the Company at any time from the date of suspension of the transfer of the bonds in accordance with the Regulations, except during the period of suspension of the transfer of the shares in accordance with the law and from the date of the closing of the transfer of the Company's gratuitous allotments, the date of the closing of the transfer of cash dividends, or the closing date of the transfer of cash capital increase subscriptions, to the record date of the distribution of rights, and from the record date of the capital reduction to the day before the commencement of trading of the shares exchanged for shares.

11. Conversion procedures

1. When requesting conversion, the bondholder shall prepare a "conversion application form" stamped with the original seal and submit the conversion application to the Company, which will take effect upon service and cannot apply for revocation.

2. Determination and adjustment of conversion prices

(1) Determination of conversion price

The conversion price shall not be lower than the simple arithmetic average of the closing price of the Company's common shares calculated on one of the one, three or five business days prior to the pricing date, after deducting the ex-rights and ex-dividends of the free allotment and adding back the stock price of the capital reduction reverse right, or the simple arithmetic average of the closing price of the Company's common shares on the 30 business days prior to the pricing date, after deducting the free allotment rights and dividends, and adding back 80% of the stock price after the capital reduction and reversal rights. The actual price is proposed to be submitted to the shareholders' meeting to authorize the board of directors to set it in accordance with relevant laws and regulations. The board of directors is also authorized to determine the adjustment of the conversion price.

(2) Adjustment of conversion price

(1) After the issuance of the Private Placement Convertible Bonds, in the event of an increase in the issued common shares of the Company, except for the issuance of common shares by various securities with common share conversion rights or warrants outside the tradable of the Company (including but not limited to cash capital increase, capital increase from earnings, capital increase from capital reserves, capital increase from employee dividends, issuance of new shares by merger or transfer of shares of other companies, stock split or cash capital increase to participate in the issuance of

overseas depositary receipts, etc.), The conversion price is adjusted according to the following formula (calculated to the New Taiwan dollar corner, rounded to the nearest NTD; downward adjustment, upward adjustment will not be adjusted), and the adjusted conversion price will be disclosed on the public information observatory. However, if there is actual payment operation, it shall be adjusted on the date of full payment of the shares. If the issue price of the new shares is changed after the ex-rights record date for the cash capital increase, the issue price of the new shares shall be adjusted according to the following formula. If the adjusted conversion price is lower than the announced adjustment before the original ex-rights record date, the adjustment shall be re-announced:

Adjusted conversion price = (Conversion price before adjustment x Number of shares issued (Note 2) + Payment per share (Note 3) x Number of new shares issued or private placement) / (Number of shares issued (Note 2) + Number of new shares issued or private placement)

Note 1: If the cash capital increase or cash capital increase is used to participate in the issuance of overseas depositary receipts, the adjustment will be made on the date of full payment of shares due to the lack of an ex-rights record date. In the case of a merger or transfer capital increase, it will be adjusted on the record date of the merger or transfer; In the case of a stock split, the adjustment will be made on the record date of the stock split. If the cash capital increase is conducted by private placement, it will be adjusted on the delivery date of the private placement.

Note 2: The number of issued shares refers to the total number of issued shares of common stock (including the number of private placement shares), minus the number of treasury shares repurchased by the Company but not yet cancelled or transferred.

Note 3: If the payment per share is a free allotment or stock split, the payment per share is zero; If it is a merger and capital increase to issue new shares, the payment per share shall be calculated based on the defunct company's most recent financial statements audited, certified or reviewed by a certified public accountant multiplied by the share exchange ratio before the record date of the merger. If new shares are issued by the transferee of the shares of another company, the payment per share shall be the net worth per share calculated by the most recent financial statements of the other company that has been audited, certified or reviewed by a certified public accountant before the record date of the transfer, multiplied by the share exchange ratio. If new shares are issued as employee dividends, the payment per share shall be the closing price on the day before the shareholders' meeting, and the impact of ex-dividends shall be considered.

(2) After the issuance of the convertible bonds, if the ratio of cash dividends distributed by the Company to the share capital exceeds 15%, the conversion price shall be reduced by an equal amount on the ex-dividend record date, and the adjusted

conversion price shall be disclosed on the Public Information Observatory. The provisions of this paragraph regarding the reduction of the conversion price shall not apply to those who have submitted a request for conversion before the ex-dividend record date (not included).

Adjusted conversion price = Conversion price before adjustment - (Ratio of cash dividends distributed on common shares to share capital -15%) x 10

(3) After the issuance of the Private Placement Convertible Bonds, if the Company reissues or privately places various securities with common share conversion rights or options at a conversion or subscription price lower than the market price per share (Note 4), the Company shall adjust the conversion price according to the following formula (calculated to the nearest NT dollar, rounded to the nearest extent; downward adjustment, and no adjustment will be made upwards), and the adjusted conversion price shall be disclosed on the public information observatory:

Adjusted conversion price = (Conversion price before adjustment x Number of shares issued (Note 5)) + Conversion or subscription price of newly issued or privately placed securities or warrants x Number of shares convertible or subscribed for by newly issued or privately placed securities or warrants) / (Number of shares issued (Note 5) + Number of shares convertible or subscribed for by newly issued or private placement securities or warrants

Note 4: The market price per share is the simple arithmetic average of the closing price of the common shares of a Japanese company for the first and third or five operating days before the record date of the re-issuance or private placement of various securities with common share conversion rights or stock options, or the delivery date of the private placement securities.

Note 5: The number of issued shares refers to the total number of issued shares of common stock (including the number of private placement shares), and if the reissue or private placement of various securities with common share conversion rights or warrants is supported by treasury shares, the number of issued shares in the adjustment formula shall be subtracted from the number of shares that can be converted or subscribed for by newly issued or privately placed securities.

(4) After the issuance of the Private Placement Convertible Bonds, if the Company decreases its common shares due to a capital reduction not due to the cancellation of treasury shares, the Company shall adjust the conversion price (calculated to the point of NT dollar in the New Taiwan dollar corner, rounded to the nearest extent below) according to the following formula, adjust it on the record date of the capital reduction, and disclose the adjusted conversion price on the Public Information Observatory:

Adjusted conversion price = (Conversion price before adjustment x Number of issued common shares before the capital reduction (Note 6) / Number of issued common shares after the capital reduction (Note 6)

Note 6: The number of shares issued refers to the total number of issued shares of common stock (including the number of private placement shares), minus the number of treasury shares repurchased by the Company but not yet cancelled or transferred.

3. Vesting of dividends in the conversion year

Holders of the convertible bonds shall not be entitled to dividends or dividends before conversion; Holders of the Company's common shares after the conversion shall have the same rights to distribute dividends or dividends as other common shareholders of the Company.

4. Rights and obligations after conversion

Except for the restriction on transfer within three years after delivery in accordance with Article 43-8 of the Securities and Exchange Act, the rights and obligations of the common shares exchanged by the convertible bonds are the same as those of the Company's originally issued common shares.

12. Conditions for early redemption by the Company

Authorize the Board to decide.

13. Conditions for the resale of creditors

The Company may choose not to have a right to replace, or the holder of the bonds may request the issuing company to redeem the bonds in whole or in part at a price calculated at a certain rate of yield per year after a certain period of issuance.

14. Handling of the balance of one share that cannot be exchanged

When converting the Company's common shares, the creditors shall not assemble the less than one fractional share into a whole share by themselves, and the Company will not pay them in any form.

15. Listing of the private placement convertible corporate bonds on the OTC

The private placement of convertible corporate bonds is not subject to public offering and OTC trading.

16. Listing of the converted new shares

After three years have passed from the date of delivery of the Private Placement Convertible Bonds, the Company may, by resolution of the board of directors, apply to the Taiwan Stock Exchange for a letter of consent and apply for listing and trading of common shares after the completion of the supplementary issuance procedures.

17. The issuance of the private placement of convertible corporate bonds shall be delivered by way of book transfer in accordance with Article 8 of the Securities and Exchange Act, and no physical bonds shall be printed.

18. The provisions of the Regulations Governing the Issuance and Conversion of Private Convertible Corporate Bonds shall not be arbitrarily amended or altered by either party without the prior written consent of the holders of the Private Convertible Corporate Bonds (which shall be attended by the holders of more than three-quarters of the total claims of the Private

Convertible Corporate Bonds, and with the consent of at least two-thirds of the voting rights of the bondholders present) and the TWSE.

19. The trustee of the bondholders of the private placement convertible bonds shall exercise the powers and responsibilities of auditing and supervising the performance of the issuance of the private placement convertible bonds by the trustee institution (not yet determined) on behalf of the bondholders. All bondholders of the Private Placement Convertible Corporate Bonds, whether subscribed at the time of issuance or purchased midway, agree to the provisions of the trustee contract signed by the Company and the trustee, the rights and obligations of the trustee, and the Regulations for the Issuance and Conversion of the Bonds.
20. The issuance and exercise of the right to convert the private placement of convertible bonds shall be governed by the laws of the Republic of China and the relevant laws and regulations of the Republic of China. If there are any matters not covered in these Regulations, they shall be handled in accordance with relevant laws and regulations, and the board of directors is authorized to make necessary formulations, amendments, and handle them with full authority.

IV、Appendix

Appendix

1、Articles of incorporation (before Amendment)

Excellence Optoelectronics Holding Co.,Inc.

articles of incorporation

Chapter 1 General Provisions

Article 1: This company is organized in accordance with the provisions of the Company Law on Joint Stock Limited Company, and is named "EOI Co., Ltd.", and its English name is Excellence Optoelectronics Inc.。

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

1. CC01080 Electronic components manufacturing industry.
2. CD01030 Automobile and parts manufacturing industry.
3. CC01040 Lighting equipment manufacturing industry.
4. CD01040 Locomotive and its parts manufacturing industry.
5. CD01050 Bicycle and its parts manufacturing industry.
6. F401010 International trade industry.
7. E603080 Traffic signal installation engineering industry. (Limited to operations outside the area)
8. E603090 Lighting equipment installation engineering industry. (Limited to operations outside the area)
9. E601010 Electrical appliance packaging industry. (Limited to operations outside the area)
10. E605010 Computer equipment installation industry. (Limited to operations outside the area)
11. F113090 Traffic sign equipment wholesale industry. (Limited to operations outside the area)
12. F213090 Retail trade of traffic sign equipment. (Limited to operations outside the area)
13. F119010 Electronic materials wholesale industry. (Limited to operations outside the area)
14. F219010 Electronic materials retail industry. (Limited to operations outside the area)
15. I501010 Product design industry.
16. I199990 Other consulting services(Semiconductor chip and light-emitting diode process technology consulting business) (Operating outside restricted areas) 17. IZ99990 Other industrial and commercial services(Packaging, testing, and research and development of semiconductor chips and light-emitting diodes) (Operating outside restricted areas) 18. IG03010 Energy technology service industry.

"Research, develop, manufacture and sell the following products:

1. Photoelectric measurement system equipment and its components.
2. Laser diode components and their application products.
3. Ultra-high brightness colorful light-emitting diode components and their application products. (Production and manufacturing outside restricted areas)
4. Gallium nitride flip-chip light-emitting diodes and packaging.
5. White light-emitting diode lighting components and equipment.

6. High-power light-emitting diode packaging components and their application products. (Limited to operations outside the area)
7. Design and production of special optoelectronic components, modules and products for automobiles and motorcycles.
8. Marketing, import and export trade business of the products mentioned in the preceding paragraph. 》

Article 3:The company may make external investments due to business needs, and the total investment may exceed 40% of the company's paid-in share capital, and is not subject to the investment quota limit in Article 13 of the Company Law.

For other business needs, it may be approved by a resolution of the board of directors · Handle in accordance with the company's endorsement and guarantee operating procedures
External endorsement guarantee.
Article 4: The company has its head office in Hsinchu Science and Industrial Park. If necessary, it may establish branches in other appropriate locations with the resolution of the board of directors and the approval of the competent authority.
Article 5: The company's announcement method shall be published in the prominent part of the daily newspapers and circulars published in the company's location. However, this does not apply to companies that issue stocks to the public and if the securities regulatory authorities provide otherwise.
Chapter 2 Shares
Article 6: The total capital of the company is set at NT$100 million, divided into NT$100 million shares, with an amount of NT$100 per share. The unissued shares are authorized to be issued in installments by the board of directors.
The total number of shares in the preceding paragraph shall be NT$200 million, totaling 20,000,000 shares, for use by employee stock option certificates, special shares with stock options or corporate bonds with stock options to exercise stock options, and may be issued in installments in accordance with the resolution of the board of directors. Article 6-1:
If the company is listed(cabinet)After issuing employee stock option certificates, employee stock option certificates can be issued at a subscription price lower than the market price. They can only be issued after the presence of shareholders representing more than half of the total number of issued shares and the approval of more than two-thirds of the voting rights of the shareholders present, and the application can be made in batches within one year from the date of the resolution of the shareholders' meeting. When the company repurchases treasury shares and transfers them to employees at a price lower than the average price of the shares actually purchased, it must obtain the consent of more than two-thirds of the voting rights of the shareholders present at the latest shareholders' meeting representing more than half of the total number of issued shares before the transfer.

The transferees of treasury shares repurchased by the Company in accordance with the Company Law, the persons to whom employee stock option certificates are issued, the persons to whom new shares with restricted employee rights are issued, and the persons to whom the company can acquire shares through the issuance of new shares may include employees of the controlling or affiliated company who meet certain conditions, and the conditions and distribution method may be authorized by the board of directors to decide.

Article 7: Deletion

Article 8: The shares issued by the company are exempted from printing stock certificates and registration must be registered with the centralized securities custody institution. Article 9: Shareholders should submit their seal samples to the company for reference. In the future, when shareholders receive dividends from the company or exercise their shareholder rights in writing, the seal retained by the company will be used as evidence. The transfer, donation, establishment and release of pledge rights, loss, damage or other stock affairs and other matters shall be handled in accordance with the "Standards for Handling Stock Affairs of Publicly Offered Companies" and other relevant laws and regulations.

The company's stock affairs are handled in accordance with the relevant laws and regulations of the "Stock Affairs Handling Guidelines for Publicly Offered Companies" promulgated by the competent authority.

Article 10: Stock transfers shall be suspended within 60 days before the regular meeting of shareholders, or within 30 days before the extraordinary meeting of shareholders, or within five days before the base date when the company decides to distribute dividends, dividends or other benefits.

Chapter 3 Shareholders' Meeting

Article 11: The company's shareholders' meetings are divided into two types: regular meetings and extraordinary meetings. The regular meeting is convened once a year and is held within six months after the end of each fiscal year. Extraordinary meetings are convened when necessary in accordance with relevant laws and regulations.

When convening a shareholders' meeting, the company may exercise its voting rights in writing or electronically, and the method of exercise shall be in accordance with relevant laws and regulations.

Article 11-1:

Regular shareholders' meetings must be convened thirty days in advance, and extraordinary shareholders' meetings must be convened fifteen days in advance. All shareholders must be notified of the date, time, location, and reasons for convening the meeting.

Notification of the convening of a shareholders' meeting may be made electronically with the consent of the counterparty in accordance with the provisions of the Electronic Signature Law.

Article 11-2:

Shareholders holding more than 1% of the total number of issued shares may submit a resolution to the company in writing for the shareholders' regular meeting. Relevant matters shall be handled in accordance with Article 172-1 of the Company Law.

Article 12: Each shareholder of the company has one voting right per share, but shares stipulated in Article 179 of the Company Law and relevant laws and regulations have no voting rights.
Article 12-1:
If the company intends to cancel the public issuance of its stocks, it must be approved by a resolution of the shareholders' meeting, and it must be issued before the issuance and listing of the company. (cabinet) The provisions of this article will not be changed during this period.
Article 13: If the shareholders' meeting is convened by the board of directors, the chairman of the shareholders' meeting shall be appointed by the chairman of the board of directors. In the absence of the chairman of the board of directors, the chairman of the board of directors shall designate a director to act on his behalf. If the chairman of the board of directors fails to designate an agent, the directors shall nominate a director from among themselves to act on his behalf.
If the meeting is convened by a person with convening power other than the board of directors, the chairman shall be the person with the convening power. If there are more than two persons with convening power, they shall nominate one person from each other to serve as the chairman.
Article 14: Unless otherwise provided by relevant laws and regulations, resolutions of shareholders' meetings must be attended by shareholders representing more than half of the total number of issued shares, in person or by proxy, and must be approved by more than half of the voting rights of the shareholders present. During the voting, if there are no objections from the shareholders present after being consulted by the chairman, it will be deemed to be passed, and its effect will be the same as a vote.
Article 15: The resolutions of the shareholders' meeting shall be recorded in minutes, which shall be signed or sealed by the chairman and distributed to all shareholders within twenty days after the meeting. The production and distribution of the minutes may be done electronically or by announcement. After the announcement is transmitted to the public information observation station, the announcement shall be deemed to have been completed in accordance with the regulations. In the event of amendments to the laws of the competent authority,
The order shall be handled in accordance with the laws and regulations of the competent authority.
The minutes of the meeting should record the year, month, day, venue, name of the chairman and method of resolution, and should record the essentials of the proceedings and their results. They should be kept permanently during the existence of the company. The signature book of shareholders present and the power of attorney for their representatives should be kept for at least one year. However, if there is a lawsuit, they should be kept until the conclusion of the lawsuit.
Chapter 4 Directors and Board of Directors
Article 16: The company shall have a board of directors composed of seven to eleven directors, who shall be elected by the shareholders' meeting from among persons with capacity to act for a term of three years and may be re-elected. Among the aforementioned number of directors, the number of independent directors shall not be less than three, and shall not be less than one-fifth of the number of directors. The selection of directors shall be based on the candidate nomination system specified in Article 192-1 of the Company Law.

The directors shall be elected by shareholders from a list of director candidates. The professional qualifications, shareholdings, term of office, part-time restrictions, determination of independence, nomination and selection methods and other matters that should be followed by independent directors shall be handled in accordance with the relevant regulations of the Company Law and the securities regulatory authority.

Article 16-1:delete

Article 17: The board of directors is organized by the directors. More than two-thirds of the directors are present and more than half of the directors present agree to elect a chairman. The chairman represents the company to the outside world and shall be elected in accordance with the Company Law.195 Handle according to the provisions of the article. Article 18: The powers of the board of directors are as follows:

1. Proposal to amend the company's articles of association.
2. The establishment and dissolution of branches.
3. Approval of the annual budget and review of the annual final accounts, including review and supervision of the implementation of the annual business plan. 4. Selection and dismissal of company visa accountants.
5. Proposed transfer, sale, lease, pledge, mortgage or other disposal of all or a significant part of the company's property or business.
6. Approval of company endorsement and guarantee operations, fund loans and other people's operations.
7. The company applies for approval from financial institutions or third parties for financing, guarantees, acceptances and any other credit and debt financing.
8. Appointment and removal of employees above the general manager, deputy general manager of the company.

Article 19: Unless otherwise provided by the Company Law, the board of directors shall be convened by the chairman of the board of directors, with the chairman of the board as chairman. If the chairman of the board of directors takes leave or is unable to exercise his powers for any reason, he shall act in accordance with the provisions of Article 208 of the Company Law.

Article 19-1:

The reason for the convening of the board of directors shall be clearly stated and all directors shall be notified seven days in advance. However, in case of emergency, they may be summoned at any time. The convening of the company's board of directors can be notified in writing, fax or email (E-mail). Article 20: Unless otherwise provided by the company law, resolutions of the board of directors must be attended by more than half of the directors and must be approved by more than half of the directors present.

Article 21: If a director is unable to attend the board of directors for any reason, he must issue a power of attorney, enumerating the scope of authorization for the reasons for the convening, and entrust another director to attend on his behalf. The agent referred to in the preceding paragraph shall only be entrusted by one person and shall be handled in accordance with the provisions of

Article 205 of the Company Law. The company's independent directors should attend in person or by proxy to other independent directors. When the vacancy reaches one-third of the number of directors, the matter shall be handled in accordance with the provisions of Article 201 of the Company Law.
Article 22:The Company has established an audit committee in accordance with Article 14-4 of the Securities and Exchange Act. The audit committee shall be composed of all independent directors. The audit committee should consist of at least(Contains)At least one person with accounting or financial expertise(Contains) It consists of three independent directors, one of whom serves as the convener.
Article 23:When establishing an audit committee, the audit committee or the members of the audit committee shall be responsible for executing the supervisory powers stipulated in the Company Law , Securities Exchange Law and other laws.
The resolutions of the Audit Committee shall be handled in accordance with relevant laws and regulations.
Article 24: The remuneration of 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, and with reference to the usual standards in the industry.
Article 24-1:
The Company may purchase liability insurance for directors and independent directors for their legal responsibilities in carrying out their business scope during their term of office.
Chapter 5 Manager
Article 25: The company may have a general manager,Vice PresidentThe appointment, dismissal and remuneration of several managers shall be handled in accordance with Article 29 of the Company Law .
The general manager shall handle the company's business in accordance with the resolutions of the shareholders' meeting or the board of directors, and may have the authority to manage the company's affairs and sign his signature within the scope of authorization stipulated in the company's articles of association or contract.
Article 26: Deletion
Chapter 6 Accounting
Article 27: Deletion
Article 28: The company's fiscal year is from January 1st to December 31st. The final accounts shall be prepared at the end of each fiscal year, and the board of directors shall prepare the following forms in accordance with the provisions of the Company Law, entrust accountants to review them, and issue a report to the regular meeting of shareholders for approval:
1. Business report.
2. Financial statements.
3. Proposals for profit distribution or loss appropriation.
Article 29:If the company makes a profit during the year, it shall allocate 5 to 15% as employee

remuneration, which shall be distributed in the form of stocks or cash by resolution of the board of directors. The objects of the distribution may include employees of controlling or affiliated companies who meet certain conditions. The certain conditions are authorized to be set by the board of directors. The company may increase the profit amount, and shall allocate no more than 3% as remuneration of directors by resolution of the board of directors. Proposals for the distribution of employee remuneration and directors' remuneration should be submitted to the shareholders' meeting report.

However, if the company still has accumulated losses, it should reserve the compensation amount in advance and then allocate employee remuneration and director remuneration in accordance with the proportion mentioned above.

If there is a net profit for the current period in the company's annual final accounts, after paying taxes in accordance with the law, it will be distributed in the following order:

1. Make up for losses.

2. Set aside 10% of the statutory surplus reserve, but this does not apply when the statutory surplus reserve has reached the total capital of the company.

3. Set aside or reverse the special surplus reserve in accordance with laws and regulations of the competent authority.

4. ShareholdersDividends: The remaining amount after deducting the amount specified in paragraphs 1 to 3 is added to the accumulated undistributed surplus of the previous period. The board of directors shall prepare a shareholder dividend distribution proposal and submit it to the shareholders' meeting for resolution before distribution. Shareholder dividend distribution proposals must be based on the company's current and future investment environment, funding needs, domestic and foreign competition, capital budget and other factors, taking into account the interests of shareholders, balanced dividends and the company's long-term financial planning. In the absence of other special circumstances, the resolution must be no less than the undistributed earnings at the beginning of the period plus the total after-tax earnings for the current year.

Fifty percent is the distribution principle, in which cash dividends shall not be less than 30% of the total dividends. In accordance with the provisions of Paragraph 5 of Article 240 of the Company Law, the Company authorizes the Board of Directors, with more than two-thirds of the directors present and a resolution passed by more than half of the directors present, to distribute all or part of the dividends and bonuses or the statutory surplus reserve and capital reserve stipulated in Paragraph 1 of Article 241 of the Company Law, in the form of cash, and report to the shareholders' meeting.

Chapter 7 Supplementary Provisions

Article 30: The company’s organizational regulations and service rules shall be separately formulated.

Article 30: Matters not provided for in these Articles of Association shall be handled in accordance with the provisions of the Company Law.

Article 31: This Constitution was established on May 29, 2025.

This Constitution was first amended on October 14, 2025.

2、Rules of Procedure of Shareholders' Meeting

Excellence Optoelectronics Holding Co.,Inc.

Rules of Procedure of Shareholders' Meeting

Article 1

In order to establish a good governance system for shareholders meetings of the company, improve supervisory functions, and strengthen management functions, these rules are formulated in accordance with Article 5 of the Code of Practice for Corporate Governance of Listed OTC Companies, in order to comply with the company's shareholders' meetings, in accordance with these rules Implement it. The company's board of directors decides whether to establish an audit committee. If an audit committee is established by resolution, the provisions of this procedure regarding supervisors will cease to apply during the term of the audit committee.

Article 2

Unless otherwise provided by laws and regulations, the shareholders meeting of the company shall be convened by the board of directors.

The company shall, 30 days before the meeting of the regular shareholders meeting or 15 days before the meeting of the extraordinary shareholders meeting, submit the notice of the shareholders meeting, the power of attorney, the relevant approval proposal, the discussion proposal, the appointment or dismissal of directors, independent directors and other proposals. The cause of the case and explanatory data are made into an electronic file and sent to the public information observatory. And 21 days before the meeting of the regular shareholders meeting or 15 days before the meeting of the extraordinary shareholders meeting, the shareholders meeting manual and supplementary materials of the meeting will be prepared and sent to the public information observation station. Fifteen days before the meeting of shareholders, prepare the meeting manual and supplementary materials for the current shareholders' meeting, for shareholders to request at any time, and display them on the company and the professional stock agency appointed by the company, and they should be distributed on-site at the shareholders' meeting.

The notice and announcement shall contain the reason for the convening; if the notice is approved by the counterparty, the appointment or dismissal of directors, independent directors, change of articles of association, capital reduction, application for suspension of public offering, director's competition license, surplus capital increase, public Regarding the accumulation of capital increase, company dissolution, merger, division, or the matters in the first paragraph of Article 185 of the Company Law, the main contents shall be listed and explained in the reason for the convening, and shall not be proposed as a temporary motion; the main contents may be set. On the website designated by the securities authority or the company, and the website address should be stated in the notice.

The reason for convening the shareholders meeting has been stated for the full re-election of

directors and independent directors, and the appointment date has been stated. After the re-election of the shareholders meeting is completed, the same meeting shall not change the total number of issued shares held on the date of appointment by ad hoc motion or other means Shareholders with more than one percent of the shares may submit a proposal to the company's general meeting of shareholders. The proposal is limited to one item. Any proposal with more than one proposal shall not be included in the proposal. However, the shareholders' proposal is a proposal to urge the company to promote the public interest or fulfill its social responsibilities, and the board of directors may still include it in the proposal. In addition, the shareholder's proposal has one of the conditions in Article 172-1, Paragraph 4 of the Company Law, and the board of directors may not include it as a proposal.

The company shall announce the acceptance of shareholders' proposals, written or electronic acceptance methods, acceptance locations, and acceptance period before the stock transfer suspension date before the general meeting of shareholders is convened; the acceptance period shall not be less than ten days for proposals submitted by shareholders with a limit of 300 words , If it exceeds 300 characters, it shall not be included in the proposal; the shareholders of the proposal should attend the shareholders' meeting in person or entrust others to participate in the discussion of the proposal.

The company shall notify the proposing shareholders of the processing results before the notice day of the shareholders meeting, and list the proposals that conform to the provisions of this Article in the notice of the meeting. For shareholder proposals that are not included in the proposal, the board of directors shall explain the reasons for not being included in the shareholders meeting.

Article 3:

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

A shareholder shall issue a power of attorney with one person as the limit, and shall be served to the company five days before the meeting of the shareholders meeting. In the event of duplicate power of attorney, the first shall prevail. However, those who declare to cancel the previous entrustment shall not be subject to this limit. After the proxy statement is served to the company, shareholders who wish to attend the shareholders meeting in person or who wish to exercise their voting rights in writing or electronically shall give the company in writing two days before the meeting of the shareholders meeting to cancel the entrustment If the cancellation is overdue, the voting rights of the entrusted agent shall prevail.

Article 4:

(Principles for the place and time of the shareholders meeting)

The location of the shareholders' meeting shall be at the place of the company or at a place convenient for shareholders' attendance and suitable for the shareholders' meeting. The start time of

the meeting shall not be earlier than 9 am or later than 3 pm. The place and time of the meeting shall be fully considered. Opinions of independent directors.

Article 5:

The company shall specify in the notice of meeting the time and location of the registration office for shareholders, as well as other matters that should be paid attention to.

The time for accepting shareholder registration in the preceding paragraph shall be handled at least 30 minutes before the start of the meeting; the registration place shall be clearly marked and adequately qualified personnel shall be dispatched to handle it.

The shareholder himself or the agent entrusted by the shareholder (hereinafter referred to as the shareholder) shall present the attendance certificate, attendance sign card or other attendance certificate to attend the shareholders meeting. The company shall not arbitrarily add other certification documents to the certification documents required by the shareholders to attend; The solicitor who belongs to the solicitation of power of attorney should bring identification documents for verification.

The company shall set up a signature book for the attending shareholders to sign in, or the attending shareholders shall hand in a sign-in card to sign in on their behalf. The company shall deliver the meeting handbook, annual report, attendance certificate, speech slips, voting votes and other meeting materials to the shareholders attending the shareholders meeting; if there are elected directors or independent directors, additional election votes shall be attached. When the government or legal person is a shareholder, the representative to attend the shareholders meeting is not limited to one. When a legal person is entrusted to attend the shareholders' meeting, only one representative may be appointed to attend.

Article 6

: If the shareholders' meeting is convened by the board of directors, the chairman shall be the chairman. When the chairman asks for leave or is unable to exercise his powers for some reason, it shall be represented by the vice chairman. If no vice chairman or vice chairman also asks for leave or for some reason When unable to exercise the powers, the chairman of the board shall appoint one executive director to act as the agent; if there is no executive director, one director shall be appointed to act as the agent; if the chairman does not appoint an agent, the executive director or one of the other directors shall act as the agent. The chairman of the preceding paragraph shall be a standing director or director's agent, who shall serve as a standing director or director who has served for more than six months and understands the company's financial and business conditions. The same applies if the chairman is the representative of a corporate director.

The chairman of the board of directors should personally preside over the shareholders meeting convened by the board of directors, and more than half of the directors of the board of directors, at least one independent director, and at least one representative of various functional committee members should attend, and the attendance should be recorded in the shareholders meeting. record.

If the shareholders' meeting is convened by a convener other than the board of directors, the

chairman shall be the convener. If there are two or more conveners, one of the other conveners shall be elected.
The company may appoint appointed lawyers, accountants or related personnel to attend the shareholders meeting.

Article 7

:The company shall record and record the entire process of shareholder registration, meeting process, and voting counting process continuously and uninterrupted from the time of accepting the registration of shareholders. Audiovisual materials should be kept for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the end of the lawsuit.

Article 8:

The attendance of the shareholders meeting shall be calculated on the basis of shares. The number of attending shares is calculated based on the signature book or the handed sign-in card, plus the number of shares exercising voting rights in writing or electronically.
When the meeting time has expired, the chairman shall announce the meeting immediately. However, when no shareholder representing more than half of the total issued shares is present, the chairman may announce the postponement of the meeting. The number of postponements is limited to two, and the total postponement time shall not exceed one. hour. When there are insufficient shareholders representing more than one-third of the total issued shares after the second delay, the chairman shall announce the meeting.
If the amount is still insufficient after the second delay in the preceding paragraph and shareholders representing more than one-third of the total number of issued shares are present, they may make a false resolution in accordance with Article 175, Paragraph 1 of the Company Law, and notify each of the false resolutions. The shareholders shall convene the shareholders' meeting again within one month.
Before the end of the meeting, if the number of shares represented by the shareholders present reaches more than half of the total number of issued shares, the chairman may make a false resolution and submit it to the shareholders meeting for voting in accordance with Article 174 of the Company Law.

Article 9:

(Proposal discussion)
If the shareholders’ meeting is convened by the board of directors, the agenda shall be set by the board of directors. All relevant proposals (including interim motions and amendments to the original proposal) shall be voted on on a case-by-case basis. . If the shareholders' meeting is convened by someone other than the board of directors who has the right to convene, the provisions of the preceding paragraph shall apply mutatis mutandis. Before the meeting (including temporary motions) is over, the chairman shall not announce the adjournment of the meeting without a

resolution; if the chairman violates the rules of procedure and announces the adjournment of the meeting, other members of the board of directors shall promptly assist the shareholders present in accordance with the law and establish procedures to More than half of the shareholders present agreed to elect one person to serve as the chairman and continue the meeting. The chairman shall give full explanations and opportunities to discuss the motions and amendments or interim motions proposed by shareholders. When he believes that the voting has been reached, he may announce the cessation of discussion, put forward the voting, and arrange adequate voting time.

Article 10:

(Shareholders' speeches)

Before attending shareholders' speeches, they must fill in the statement of speech, stating the main point of the speech, shareholder account number (or attendance certificate number) and account name, and the chairman shall determine the order of their speeches. Shareholders present who only make a statement but do not speak shall be deemed to have not made a statement. If the content of the speech does not match the record of the speech, the content of the speech shall prevail. Each shareholder's speech on the same proposal shall not exceed two times without the consent of the chairman, and each time shall not exceed five minutes. However, if the shareholder's speech violates the regulations or exceeds the scope of the topic, the chairman may stop his speech. When the shareholders attend the speech, other shareholders shall not interfere with the speech except with the consent of the chairman and the speaking shareholder. Violators shall be stopped by the chairman. When a legal person shareholder appoints two or more representatives to attend the shareholders meeting, only one person may be allowed to speak on the same proposal. After the shareholders have spoken, the chairman may personally or designate relevant personnel to reply.

Article 11:

(Calculation and Evasion System of Voting Shares)

The voting of the shareholders meeting shall be calculated on the basis of shares. The resolutions of the shareholders' meeting shall not be included in the total number of issued shares for the number of shares of non-voting shareholders. When shareholders have their own interests in matters of the meeting that may be harmful to the interests of the company, they shall not participate in the voting, and shall not act on behalf of other shareholders to exercise their voting rights. The number of shares for which voting rights cannot be exercised in the preceding paragraph shall not be counted as the number of voting rights of shareholders present. Except for a trust enterprise or a stock agency approved by the securities authority, when one person is entrusted by two or more shareholders at the same time, the voting rights of the agent shall not exceed 3% of the total voting rights of the issued shares. Not to be calculated.

Article 12:

Shareholders have one voting right per share; but those who are restricted or have no voting rights

listed in Article 179 of the Company Law shall not be subject to this limit.
When the company convenes a shareholder meeting, it shall adopt electronic means and may adopt a written method to exercise its voting rights; when it exercises its voting rights in writing or electronic means, its exercise method shall be stated in the notice of the shareholders meeting. Shareholders who exercise voting rights in writing or electronically are deemed to have attended the shareholders meeting in person. However, the provisional motions and amendments to the original proposals of the shareholders meeting shall be deemed as abstentions. Therefore, the company should avoid proposing provisional motions and amendments to the original proposals.
For those who exercise voting rights in writing or electronically in the preceding paragraph, their expression of intent shall be delivered to the company two days before the meeting of shareholders. In the event of repetition of the expression of intent, the first one shall prevail. However, those who express their intentions before the declaration is revoked are not limited to this.
After shareholders have exercised their voting rights in writing or electronically, if they wish to attend the shareholders meeting in person, they shall revoke the expression of their intention to exercise the voting rights in the preceding paragraph two days before the meeting of the shareholders meeting in the same manner as when exercising their voting rights; for overdue revocation, they shall exercise it in writing or electronically The voting rights shall prevail. If voting rights are exercised in writing or electronically and an agent is entrusted to attend the shareholders meeting with a proxy, the voting rights exercised by the entrusted agent shall prevail.
The voting of the proposal shall be passed with the approval of a majority of the voting rights of the shareholders present, unless otherwise stipulated in the Company Law and the Articles of Association of the Company. When voting, the chairman or his designated person shall announce the total number of voting rights of the shareholders present on a case-by-case basis, and then the shareholders shall vote on a case-by-case basis. On the day after the shareholders meeting, the results of shareholders' approval, opposition and abstention shall be entered into the public information observatory.
When there are amendments or alternatives to the same motion, the chairman shall determine the order of voting in accordance with the original motion. If one of the bills has been passed, the other bills are deemed to be rejected and there is no need to vote again.
The scrutineers and vote-counters for voting on proposals shall be designated by the chairman, but the scrutineers shall be shareholders.
The counting of votes for shareholders' meetings or election proposals shall be done in a public place at the shareholders' meeting, and after the counting of votes is completed, the voting results shall be announced on the spot, including statistical weights, and shall be recorded.

Article 13:

When the shareholders' meeting elects directors and independent directors, it shall proceed in accordance with the relevant selection criteria set by the company, and shall
The field announces the results of the election, including the list of elected directors and

independent directors and the number of their elected powers.
The ballots for the election items mentioned in the preceding paragraph shall be sealed and signed by the scrutineers, and then properly kept and kept for at least one year. However, if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law, it shall be kept until the end of the lawsuit.

Article 14:
The minutes of the resolutions of the shareholders meeting shall be prepared and signed or sealed by the chairman, and the minutes shall be distributed to all shareholders within 20 days after the meeting. The production and distribution of the minutes of proceedings can be done electronically or by means of announcements. The announcement method shall be deemed to have been completed in accordance with the regulations after the public information observatory has completed its transmission. In the event of amendments to the laws and regulations of the competent authority, it shall be handled in accordance with the laws and regulations of the competent authority. The minutes of the proceedings should be recorded in accordance with the year, month, day, venue, name of the chairman, resolution method, essentials of the proceedings, and voting results (including statistical weights) of the meeting. When directors and independent directors are elected, each candidate should be disclosed. The number of votes a person has. During the existence of the company, it should be kept forever. The resolution in the preceding paragraph is based on the chairman's consultation with shareholders. If the shareholders have no objection to the proposal, it should record "The proposal is passed without objection after the chairman's consultation with all shareholders present." However, when shareholders have objections to the proposal, the method of voting and the number of voting rights should be stated. Proportion to weight.

Article 15:
(Announcement to the outside world)
The number of shares acquired by the solicitor and the number of shares represented by the entrusted agent shall be clearly disclosed in the shareholders meeting in a statistical table compiled in the prescribed format on the day of the shareholders meeting.
The resolutions of the shareholders meeting, if there is a material information required by laws and regulations, Taiwan Stock Exchange Co., Ltd. (Republic of China Securities Counter Trading Center), the company shall transmit the content to the public information observatory within the specified time .

Article 16:
(Maintenance of the order of the venue)
The meeting staff handling the shareholders' meeting should wear identification cards or armbands. The chairman may direct pickets or security personnel to help maintain order in the venue. When

pickets or security personnel are present to help maintain order, they should wear a "Pickett" armband or identification card.
If the venue is equipped with amplifying equipment, the chairman may stop it when the shareholder does not use the equipment configured by the company to speak. If a shareholder violates the rules of procedure and does not obey the chairman's correction, and obstructs the progress of the meeting and fails to comply with it, the chairman may direct the picket or security personnel to ask him to leave the venue.

Article 17:

(rest, sequel assembly)

When the meeting is in progress, the chairman may announce a break at his discretion. In the event of irresistible circumstances, the chairman may rule to suspend the meeting temporarily and announce the renewal of the meeting according to the situation.
Before the meeting (including provisional motions) of the agenda scheduled for the shareholders meeting ends, the meeting venue cannot be used at that time, and the shareholders meeting may decide to find another venue to continue the meeting.
The shareholders' meeting may, in accordance with Article 182 of the Company Law, decide to postpone or continue the meeting within five days.

Article 18:

Matters not specified in this rule shall be handled in accordance with the company law and the company's articles of association

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Article 19　Passed by the shareholders' meeting on May 29, 2025

Appendix 3

3、Shareholding of all directors

EOI EXCELLENCE OPTO. INC.

Shareholding of all directors

1. The company's paid-in capital is 2, 078, 454, 450 yuan, and 207, 845, 445 shares have been issued
2. In accordance with the "Public Offering Company Directors and Supervisors' Equity Fraction and Audit Implementation Rules", the minimum number of shares that all directors should hold is 12,000,000 shares. The number of shares held by all directors has reached the statutory number of shares(Because there are three independent directors, the percentage of shares held by directors other than independent directors can be calculated at a 20% discount).
3. The company has an audit committee, so there is no supervisory shareholding situation.
4. The shareholding status of all directors of the company as recorded in the shareholder register on the closing date of the general meeting of shareholders of the Republic of China (March 30, 2026) is as follows

title	Name	Date of appointment	Term	shares held on the date of suspension of transfer closing date	
				Number of shares	percentage
Chairman	Huang Guoxin	114.05.29	3 years	229,538	0.11%
Director	Huang Fangyu	114.05.29	3 years	1,621,000	0.78%
Director	Dingjun Investment Co., Ltd Representative: Wu Junde	114.05.29	3 years	28,681,034	13.8%
Director	Dingjun Investment Co., Ltd Representative: Qiu Jingbo	114.05.29	3 years	28,681,034	13.8%
Director	Yuxin Investment Limited	114.05.29	3 years	796,000	0.38%
Independent	Lu Tingjie	114.10.14	2.5 years	0	0
Independent	Qiu Jianliang	114.10.14	2.5 years	0	0
Independent	Weng Xiaoheng	114.10.14	2.5 years	0	0
Independent	Lin Zhicheng	114.10.14	2.5 years	0	0
The total shareholding of all directors				31,327,572	15.07%