

Article 1

The company's endorsement and guarantee matters shall be implemented in accordance with the provisions of these regulations. These procedures are adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act. A public company shall comply with these Regulations when lending funds to and endorsement/guarantee for others; provided, where financial laws or regulations provide, otherwise, such provisions shall govern.

Article 2: Define of application of these Procedures

1. Financing endorsement/guarantee:
 - (1) Bill discount financing.
 - (2) Endorsement or guarantee made to meet the financing needs of another company.
 - (3) Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the company itself.
2. Customs duty endorsement/guarantee, meaning an endorsement or guarantee for the company itself or another company with respect to customs duty matters.
3. Other endorsements/guarantees, meaning endorsement or guarantee beyond the scope of the above two subparagraphs.
4. Any creation by a public company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with these Regulations.

Article 3: Objects of endorsement guarantee

A public company may make endorsement/guarantee for the following companies:

1. A company with which it does business.
2. A company in which the public company directly and indirectly holds more than 50 percent of the voting shares.
3. A company that directly and indirectly holds more than 50 percent of the voting shares in the public company.

Companies in which the public company holds, directly or indirectly, 90% or more of the voting shares may make endorsement/guarantee for each other, and the amount of endorsement/guarantee may not exceed 10% of the net worth of the public company, provided that this restriction shall not apply to endorsement/guarantee made between companies in which the public company holds, directly or indirectly, 100% of the voting shares.

Where a public company fulfills its contractual obligations by providing mutual endorsement/guarantee for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all capital contributing shareholders make endorsement/ guarantee for their jointly invested company in proportion to their shareholding percentages, or where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other, such

endorsement/guarantee may be made free of the restriction of the preceding two paragraphs.

Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the public company, or through a company in which the public company holds 100% of the voting shares.

Article 4: Amount of endorsement guarantee

1. The total amount of the company's endorsement/guarantee shall not exceed forty percent (40%) of the Company's net worth.

For those who engage in endorsement/guarantees due to business relationships with the Company, the total amount of endorsement/guarantees shall be 10% of the company's net worth. The total amount of endorsement/guarantee that the company and its subsidiaries can provide as a whole is forty percent (40%) of the Company's net worth in its most recent financial statements.

The net worth referred to in these Measures refers to the balance sheet attributable to the parent company as stipulated in the financial reporting standards of the securities issuer.

The rights and interests of the company's owners shall be based on the latest financial statements verified or reviewed by accountants.

2. The limit of endorsement/guarantee for a single entity shall be determined according to the following circumstances:

- (1) For those who engage in endorsement guarantees due to business relationships with the company, the amount of their individual endorsement/guarantees shall not exceed two The amount of business transactions between the two parties in the most recent year is limited. The so-called business transaction amount refers to the purchase or sales amount between the two parties, whichever is higher. However, the maximum amount shall not exceed 5% of the company's net worth.
- (2) The number of endorsement/guarantee objects specified in paragraphs 2 and 3 of Article 3 shall not exceed 20% of the net value of the company's most recent financial statements.
- (3) The amount of the endorsement and guarantee of the company and its subsidiaries as a whole for a single entity shall not exceed the company's latest financial and the limit is 20% of the reported net value.

Article 5 Decision-making and authorization levels

1. The company's endorsement and guarantee matters must be approved by a resolution of the Board of Directors. However, in order to meet the needs of timeliness, the Board of Directors can authorize the Chairman to make an initial decision in accordance with the relevant provisions of these regulations within the limit of a single transaction of NT\$60,000,000 and then submit to the Board of Directors for ratification.
2. When the company applies for an endorsement/guarantee due to accommodate business needs and it is necessary to exceed the limit stipulated in these Procedures and it meets the conditions stipulated in

these Procedures, it shall obtain the approval of the Board of Directors and over half of all the Directors should jointly endorse the potential losses that may be brought about by excess the limits. The Board of Directors should also revise the endorsement/guarantee Procedures and has it ratified at the Shareholders' Meeting for ratification; if the revised Procedures are not ratified at Shareholders' Meeting, the Board of Directors should made a plan to cancel the excess portion containing a timetable. When the Board of Directors discusses, the opinions of each independent Directors should be fully considered, and their clear opinions of agreement or objection and the reasons for the objection should be included in the Board of Directors' meeting minutes.

Article 6: Endorsement Guarantee Processing Procedure

1. When our company handles endorsement and guarantee matters, the company being endorsed and guaranteed shall issue an official letter stating the purpose and total amount of the endorsement. Amount, etc., submit the application to the company's Finance Division with the cashier's check attached.
2. The Finance Division will review the endorsed guarantee company. The assessment matters should be included:
 - (1) The necessity and reasonableness of the endorsement/guarantee.
 - (2) Credit investigation and risk assessment of the endorsement/guarantee objects.
 - (3) Impact on the company's operational risks, financial status and shareholders' equity.
 - (4) Whether collateral and the assessed value of the collateral should be obtained.
 - (5) Whether the amount of guarantee, accumulated amount and other matters applied for endorsement are in compliance with the regulations.
3. Finance Division should submit the review opinions, together with the letter and promissory note, to the Chairman for approval and then send them to the Board of Directors for resolution; Or due to time constraints, the Chairman may first make a decision within the scope of authorization and then send it to the Board of Directors for ratification and approved by the Board of Directors Or the promissory note endorsed by the Chairman of the Board of Directors in advance may be returned to the guaranteed company after completing the following procedures.
 - (1) Stamp the company seal.
 - (2) Photocopy the front and back of the endorsed promissory note and keep it for future reference.
 - (3) Register the "Endorsement Guarantee Review Book" to control the amount of endorsement.
4. If the Chairman or the Board of Directors does not agree to endorse a promissory note, the Finance Division will prepare a document explaining the reasons for not endorsing it, and together returned to the guaranteed company.
5. The Finance Division should establish a reference book to record the endorsement/guarantee objects, amount, date of approval by the Board of Directors or decision of the Chairman of the Board, The date

of endorsement and the matters that should be carefully evaluated in accordance with the provisions of the preceding paragraph shall be published in detail for future reference.

6. The Finance Division should evaluate or recognize the contingent losses of endorsement/guarantees and appropriately disclose the endorsement/guarantee information in financial reports, and provide relevant information to the certified accountant so that the accountant can carry out the necessary audit procedures and issue an appropriate audit report.
7. When the Company's endorsement/guarantee object originally complied with the provisions of these Measures due to changes in circumstances but later failed to comply with the provisions, or the amount of the endorsement/guarantee exceeds the set limit due to changes in the basis on which the limit is calculated, the Company shall mandate an improvement plan and update the relevant The improvement plan is sent to the Audit Committee, and improvements are completed according to the planned schedule and reported to the Board of Directors.
8. If the endorsement target is a subsidiary whose net worth is less than one-half of the paid-in capital, the Finance Division should track the credit, financial and other related conditions of the endorsement target at least quarterly. If there are any major changes, the Chairman of the Board should be notified immediately, and the personnel should handle it appropriately according to the instructions. If the subsidiary's shares have no par value or the par value is not NT\$10 per share, the paid-in capital amount shall be the total of share capital plus capital reserve – issuance premium.
9. The Company's subsidiaries that directly or indirectly, by the Company, owned more than 90% of the voting shares shall comply with the provisions of Paragraph 2 of Article 3, the endorsement/guarantee shall be submitted to the Board of Directors for approval in advance, provided, however, this approval requirements shall not apply to endorsement/guarantee made between subsidiaries in which Company holds directly and indirectly, 100% of the voting shares.
10. The form of endorsement/guarantee is not limited to the promissory note, it can be in the form of a guaranteed letter of credit or a letter of guarantee.

Article 7: Endorsement /guarantee cancellation

1. If the certificates or bills related to the endorsement/guarantee need to be released due to the expiration or extension of the guarantee period, the company being endorsed and guaranteed shall prepare a formal letter and deliver the original endorsement and relevant documents to the company's Finance Division for stamping with a "cancellation" seal and then return it. The application letter will be retained for future reference.
2. Finance Division should record the cancellation of the endorsement/guarantee in the "Endorsement Guarantee Review Book" at any time to reduce the amount of the endorsement guarantee.

3. When a promissory note is extended and renewed, financial institutions require the new promissory note to be endorsed before returning the old promissory note. Finance Division should establish a follow-up record and recover and cancel the old promissory note as soon as possible.

Article 8 Internal Control

The company's internal auditors should audit the endorsement/guarantee operating procedures and implementation at least quarterly, and keep written records. If there any major violations, the Audit Committee should be notified in writing immediately.

Article 9 Seal storage and procedures

1. The company uses the company seal applied to the Ministry of Economic Affairs as the special seal for endorsement and guarantee. The seal should be kept by a designated person approved by the Board of Directors, and the seal should be used and bills issued in accordance with the prescribed procedures. If the seal custodian changes, it should be reported and agree to the Board of Directors.
2. After the endorsement/guarantee is approved by the Board of Directors or the Chairman of the Board, the Finance Division should fill in the "(stamp) Borrowing Seal Application Form", Seal documents such as approval records and endorsement deeds or guarantee notes can only be used by the seal custodian after they have been approved by the responsible person in charge.
3. When the seal custodian uses the seal, he should check whether there is an approval record and whether the "(stamped) seal borrowing application form" has been approved by the responsible person in charge. The seal can only be used after the documents approved and applied for are consistent.
4. If the company provides guarantee for a foreign company, the guarantee letter issued by the company shall be signed by the Chairman or general manager authorized by the Board of Directors.

Article 10 Announcement declaration procedure

The company shall announce and declare the balance of endorsement/guarantee of the company and its subsidiaries for the previous month before the tenth of each month. If the balance of the endorsement/guarantee reaches one of the following standards, it shall be announced and declared within two days from the date of the fact:

1. The balance of endorsement/guarantee by the company and its subsidiaries reaches more than fifty percent (50%) of the net worth of the company's most recent financial statements.
2. The balance of the company and its subsidiaries' endorsement/guarantee for a single enterprise reaches twenty percent (20%) of the net worth of the company's most recent financial statement.
3. The company and its subsidiaries endorsement/guarantee a single enterprise with a balance of more than NT\$10 million and endorse and guarantee it, The total carrying amount of investments and capital loans and balances using the equity method exceeds thirty percent (30%) of the net worth of the company's most recent financial statements.

4. The company or its subsidiaries' new endorsement/guarantee amount exceeds NT\$30 million and the net worth reached more than 5% of the company's most recent financial statement.

If the company's subsidiary is not a domestic public offering company, which Company should be announced and reported in paragraph 4 of the preceding paragraph and handle announcement for its subsidiary.

The date of occurrence of the fact referred to in these Procedures refers to the earlier of the signing date, payment date, board resolution date or other date sufficient to determine the endorsement/guarantee object and amount.

Article 11

When a subsidiary of the Company intends to endorse or provide a guarantee for others, the Company shall mandate the subsidiary to conduct procedures for endorsement/guarantee in accordance with regulations, and shall handle the matter in accordance with its procedures.

Article 12

Matters not covered in this procedure shall be handled in accordance with relevant laws and regulations and the company's relevant regulations.

Article 13

If the company's managers and relevant personnel violate the "Code for Handling Fund Loans and Endorsement Guarantees of Publicly Offered Companies" or the provisions of these Procedures, thereby occurring any loss, they will be punished or their positions will be adjusted in accordance with the regulations of the competent authority and the company.

Article 14

These operating procedures shall be approved by the Audit Committee, the Board of Directors, then shall submit to the shareholders' meeting for approval. If there's any Directors expresses objections and has a record or written statement, the company shall submit his objections to the audit committee and submit their statement to the shareholders' meeting for discussion. The same Procedures applies for amendment. When submitting this operating procedure to the Board of Directors for discussion in accordance with regulations, the opinions of each independent Directors should be fully considered. If the independent Directors have any objections or reservations, they should be stated in the minutes of the board meeting. The establishment or amendment of these operating procedures must be approved by more than half of all members of the Audit Committee and submitted to the Board of Directors for resolution. If there is no consent from more than one-half of all members of the Audit Committee, it may be consent with over two-thirds of all Directors, and the resolution of the Audit Committee shall be recorded in the minutes of the Board of Directors meeting. All members of the audit committee referred to in the preceding

paragraph and all Directors referred to in the preceding paragraph shall be calculated based on those who are actually in office.

Article 15

These Procedures for endorsement and guarantee were established on June 27, 2003.

The first amendment was approved on June 30, 2004.

The second amendment was approved on June 30, 2005.

The third amendment was approved on May 16, 2006.

The fourth amendment was approved on May 22, 2009.

The fifth amendment was approved on June 26, 2012.

The sixth amendment was approved on April 23, 2013.

The seventh amendment was approved on June 12, 2014.

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