

Stock code : 2349



2026 Annual General Meeting Meeting Agenda

Format: physical shareholders meeting

Time: June 16, 2026

Location: No. 12, Kuangfu N. Rd., Hsinchu Industrial Park,
Huko Township, Hsinchu County

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RITEK Corporation

2026 Shareholders' Meeting Procedure

1.Call meeting to order

2.Chairman in place

3.Chairman's address

4.Report items

5.Acceptance items

6.Discussion items

7.Election

8.Other items

9.Special Motion

10.Adjournment

RITEK Corporation

2026 Shareholders' Meeting Agenda

Time: 9:00 a.m. June 16, 2026 (Tuesday)

Place: No. 12, Kuangfu N. Rd., Hsinchu Industrial Park, Huko Township, Hsinchu County

Type of meeting : physical shareholders meeting

I.Call meeting to order (report total shares presented by shareholders present in person or by proxy)

II.Chairman in place

III.Chairman's Address

IV.Report Items

1.2025 business report

2.2025 Audit Committee's Review Report

V.Acceptance

Proposal 1:Adoption of the 2025 Business Report and Financial Statements

Proposal 2:Proposal for the loss covering in 2025

VI.Discussion items

Proposal 1:Amendments to operational Procedures for Acquisition or disposal of Assets

VII.Election

Directors election

VIII.Others

Release of non-competition restriction on newly elected directors and their representatives

IX.Special Motion

X.Adjournment

Report Items

I.2025 business report

2025 business report, please refer to attachment 1 on page 6.

II.2025 Audit Committee's Review Report

2025 Audit Committee's Review Report, please refer to attachment 2 on page 10.

Acceptance

Proposal 1

Proposal: Adoption of the 2025 Business Report and Financial Statements (proposed by the BOD)

Explanation: 1. The Corporation's individual and consolidated financial statements were audited by independent auditors, CPA Hsieh, Sheng-An and JU, CHIU-WAN of Ernst & Young Taiwan. Also Business Report and Financial Statements have been examined by the Audit Review Committee, which were considered as sufficient to present the financial conditions as of December 31, 2025 and operational results of 2025. (Please refer to attachment 1 on page 6-9 and attachment 3 on page 11-31).
2. It is hereby proposed for acceptance

Resolution:

Proposal 2

Proposal: Adoption of proposal for 2025 loss covering (proposed by the BOD)

Explanation: 1. The loss of the company as of December 31, 2025 to be covered was total in 2,023,999,101. The proposal for 2025 loss covering is as follows:

RITEK Corporation

Proposal for 2025 Loss Covering

2025.01.01 Loss to be covered	\$	(1,780,492,604)
Addition(+/-)		
Disposal of equity instrument measured at fair value through other comprehensive income		(12,245,987)
Other comprehensive income (actuarial income under defined benefit plan)		15,473,592
2025 net loss after tax		<u>(246,734,102)</u>
2025.12.31 loss to be covered	\$	<u>(2,023,999,101)</u>

Chairman: Yeh, Chwei-Jing

Manager: Wang, Ting-Chang

Chief Accountant: Wu, Chien-Hao

2. It is hereby proposed for acceptance

Resolution:

Discussions

Proposal 1

Proposal: Amendments to Operating Procedures for Acquisition or Disposal of Assets (Proposed by Board of Directors)

Explanation: 1. To comply with applicable regulations and meet operational needs, it is proposed to amend Articles 2, 4, and 6 of the Company's "Procedures for Acquisition or Disposal of Assets." The proposal is hereby submitted for discussion. The Comparison Table for the "Amendments to Operating Procedures for Acquisition or Disposal of Assets" is attached hereto as Attachment 4 on page 32.

2. It is hereby proposed for acceptance.

Resolution:

Election

Proposal: To elect the directors (proposed by the BOD)

Explanation:

1. The tenure of office of present directors will be due on June 18, 2026, and the election of directors is managed accordingly.
2. According to the Articles of Incorporation of the Company, 7 directors (including 3 independent directors) will be elected, with tenure of office for three years from June 16, 2026 to June 15, 2029. The tenure of office of original directors will be ended on the completion of this shareholders' meeting.
3. The candidate nomination is adopted for the election of directors, and shareholders may elect among the list of director candidates.
4. The election is based on the "Director Election Procedures" of the Company.
5. Directors and independent directors of Candidate (Please refer to attachment 5 on page 35).
6. It is hereby proposed for election

Election results:

Other items

Proposal: To release the non-competition restriction on newly elected directors and their representatives (proposed by the BOD)

Explanation: 1. According to article 209 of the Company Act “A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval”.

2. The directors elected from this shareholders’ meeting may engaging in competitive businesses. It is hereby proposed to release the non-competition restriction on newly elected directors and their representatives.

3. The content of non-competition restrictions to be released from newly elected directors and their representative. (Please refer to attachment 6 on page 37).

4. It is hereby propose for resolution

Resolution:

Special Motion

Adjournment

BUSINESS REPORT

Dear Shareholders,

To all shareholders,

Our Company The 2025(January 1, 2025 to December 31, 2025) business report is as follows :

(1) The results of business plan implementation are as follows:

For the year 2025, the total annual revenue was NT\$7,493,577 thousand, with a Net loss for this period NT\$194,247thousand for the period.

(2) Budget implementation :

The 2025 financial forecast is not published and therefore is inapplicable.

(3) Financial status and profitability analysis:

1. Financial status: The net loss was NT\$194,247 thousand in 2025, net cash inflow of operating activities NT\$68,819 thousand, net cash inflow of investing activities NT\$ 2,217,150 thousand, and net cash outflow of financing activities NT\$1,414,508 thousand. The net increase of cash and cash equivalents was NT\$296,833 thousand, and the balance of cash and cash equivalents at the end of the year was NT\$3,675,880 thousand.

2、Profitability analysis:

Analytical items		Financial Analysis	
		2024	2025
Financial Structure	Debt ratio (%)	43.40	48.48
	Long-term capital to property, plant, and equipment ratio	236.49	236.80
Liquidity Ratios	Current ratio (%)	190.08	215.78
	Acid test ratio (%)	141.58	174.36
	Interest coverage ratio (times)	3.08	0.26
Profitability Ratios	Return on assets ratio (%)	1.82	(0.25)
	Return on equity ratio (%)	2.08	(2.04)
	EBIT to paid-in capital ratio %	4.54	(2.01)
	Net income ratio (%)	2.84	(2.59)
	EPS (dollar)	0.07	(0.36)

(3) Research and development directions:

The research and development of the Corporation is oriented to the blue disc trend, and the following product developments have been successively completed:

- Dual layer blue-ray 4X BD-R disc
- Dual layer blue-ray 6X BD-R disc
- Blue-ray 4X BD-R disc
- Blue-ray 6X BD-R disc
- Blue-ray 2X BD-RE disc

- Three-layer blue-ray 4X BD-R disc
- Blu-ray RE Disc XL(Triple layer) 4X
- AD disc
- Memory Cards/MicroSD:
- Gaminmg Card microSDXC U3I V30, 512GB
- Memory Cards/SD::
- SDXC U3I V30, 512GB
- USB Flash Drives:
- USB 3.1 Gen 1 , HD7 、HD8 、HD9 、HD12 、HD13 、HD16 、HD18 、HD19 、HD50 、HJ3 、HJ15 、256GB and 512GB
- Android mobile storage disk :
- USB Type-C device and OTG transmission media, USB 3.1 Gen1, HM1 HM3, 256GB
- Solid State Drives (SSDs):
- 2.5' SATA III 6Gb/s: Panther, S801, 2TB 4TB
- M.2 SATA III 6Gb/s: R801, 2TB 4TB
- M.2 SATA III 6Gb/s: J801, 2TB 4TB
- PCI Express® Gen3 x4 interface: T801, 2TB 4TB
- PCI Express® Gen3 x4 interface: T931, 2TB 4TB
- PCI Express® Gen3 x4 interface: C801, 2TB 4TB
- PCI Express® Gen4 x4 interface: T901, 1TB 2TB
- Solid State Drives (SSDs):
- USB 3.2 Gen 2 :UV903
- M.2 SATA III 6Gb/s: Panther series, 2TB 4TB
- M.2 SATA III 6Gb/s: J320, 960GB
- M.2 SATA III 6Gb/s: T320, 960GB
- Portable Solid State Drives (SSDs):
- USB 3.2 Gen 2, designed with LED indicators, RV01, 2TB
- Various value-added software and system development
- Encrypted USB flash drive developing

II. 2026 business plan overview

(1) Operational guidelines

1. In response to the growing demand for data storage driven by AI, cloud computing, and data centers, we will continue investing in the development of high-capacity, long-endurance, and tamper-resistant products.
2. Actively advancing business transformation by broadening the Group's footprint in high-growth sectors, including energy, precision manufacturing, and advanced materials, with the aim of strengthening overall revenue scale and profitability.
3. The Group will continue to integrate its resources to reinforce its presence in energy storage systems, backup power solutions, semiconductor precision components, and biomedical-related applications, with the goal of building a diversified operating model and enhancing its overall competitiveness.

(2) Expected sales volume and basis

As AI, cloud computing, and enterprise digitalization continue to advance, the total volume of global data is expected to maintain a growth trajectory. According to IDC's Worldwide IDC Global DataSphere Forecast, 2025–2029, published in May 2025, the

total volume of global data is projected to grow from 173.4 zettabytes in 2024 to 527.5 zettabytes in 2029, indicating the continued expansion of data. As cloud adoption, multi-cloud architectures, and AI applications become increasingly prevalent, demand for long-term preservation, cold data backup, low-power-consumption storage media, and tamper-resistant storage solutions is expected to rise steadily among enterprises. This trend is anticipated to support the development of recordable optical discs in the B2B archiving and cold storage application market.

On the other hand, driven by the AI trend, global energy demand continues to expand, and the global energy storage market is also maintaining strong growth momentum. Wood Mackenzie noted that newly added global energy storage capacity reached 106 GW in 2025, representing a year-on-year increase of 43%, while cumulative installed capacity totaled approximately 270 GW. The International Energy Agency (IEA) has also indicated that, to support the energy transition and the flexibility needs of power systems, global energy storage capacity will need to increase substantially by 2030, with battery energy storage serving as the principal growth driver. As AI data centers, semiconductor manufacturing lines, and green energy infrastructure continue to expand, demand for energy storage systems, high-end UPS battery modules, HVDC power supply-related applications, and semiconductor precision components is expected to remain on an upward trend, forming an important foundation for the Company's future business growth.

(3) Production and sales policies:

1. In the energy business, the Company will continue to expand its presence in the Taiwan and overseas energy storage markets by integrating applications of battery energy storage systems (BESS), high-end UPS battery modules, and HVDC power supply architectures, while actively pursuing business opportunities in AI data centers, semiconductor production lines, and large-scale energy storage projects.
2. In terms of new business development, the Company will leverage its existing coating, electroforming, and precision machining technologies to expand into high value-added sectors such as semiconductor precision fixtures, key components, biomedical testing, and medical consumables, thereby progressively optimizing its revenue structure and enhancing the effectiveness of its transformation.

III. Future development strategies

1. Continuing to develop optical storage products featuring high capacity, long lifespan, low power consumption, and tamper resistance, while further strengthening the Group's presence in the B2B application market to address the growing demand for enterprise data archiving and cold storage..
2. By leveraging cross-business resource integration, the Company is expanding new growth drivers in energy services, precision manufacturing, advanced materials, and biomedicine, and is gradually transforming from a traditional single-manufacturing model into an operating structure that places equal emphasis on diversified manufacturing and services.
3. In response to rising demand for power stability, backup systems, and high-efficiency power supply driven by the growth of AI computing capacity, the Company will accelerate its deployment in energy storage, UPS battery modules, and HVDC-related applications, while actively pursuing business opportunities in AI data centers and the semiconductor supply chain.

IV. Effects of external competition environment, legal environment, and macro operational environment

1. External competition environment:

In the storage market, although consumer demand has continued to soften, demand for

long-term enterprise data preservation and cold storage has gradually increased, driving the market toward high-reliability, specialized, and B2B applications. Leveraging its existing technologies, production capacity, and customer base, the Company will continue to strengthen its position in the B2B market.

In addition, in new business areas such as energy, semiconductors, and biomedicine, market opportunities continue to expand in line with global energy transition, the growth of AI computing, and rising demand for advanced manufacturing. At the same time, competition is also intensifying. The Company will continue to enhance its technological barriers to entry, integration capabilities, and speed of market response in order to maintain its competitive advantages.

2. Legal environment:

The Company will continue to monitor regulatory requirements in various countries concerning product quality, environmental protection, energy applications, and industry certifications, and will obtain relevant product and system certifications in line with customer and market demand, so as to ensure compliance of its products and services with applicable domestic and international laws and regulations, reinforce market confidence, and facilitate business expansion.

3. Macro operational environment:

Global industries are being driven by such factors as AI, cloud computing, energy transition, and supply chain restructuring, which continue to fuel growth in demand for data storage, power backup, energy storage deployment, and advanced precision manufacturing. In the optical storage industry, although the consumer market remains on a declining trend, rising demand for enterprise data preservation, cold storage, and information security has created growth opportunities in the B2B market. In addition, the recent increase in upstream PC and BPA raw material prices also reflects structural adjustments in industry supply and demand, providing a certain degree of support for product pricing.

At the same time, the Company has in recent years actively promoted diversified deployment in such areas as energy, semiconductor precision manufacturing, and biomedicine. The benefits of this transformation are gradually emerging, which is expected to help optimize the revenue structure and improve the Company's responsiveness to market changes.

Chairman: Yeh, Chwei-Jing

Manager: Wang, Ting-Chang

Chief Account: Wu, Chien-Hao

**RITEK Corporation
Audit Committee's Review Report**

The Board of Directors has prepared the Corporation's 2025 Business Report, Financial Statements, and proposal for loss covering. The CPA Hsieh, Sheng-An and CHIU, WAN, JU of Ernst & Young was retained to audit Financial Statements and has issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and loss covering proposal have been reviewed and determined to be correct and accurate by the Audit Committee. According to article 14-4 of the Securities and Exchange Act and article 219 of the Company Law, we hereby submit this report.

To

RITEK Corporation
2026 Annual Shareholders' Meeting

RITEK Corporation



Convener of Audit Committee: Chen, Jun-Chao

March 11, 2026

Independent Auditors' Report Translated from Chinese

Independent Auditors' Report

To Ritek Corporation

Opinion

We have audited the accompanying parent-company-only balance sheets of Ritek Corporation (the “Company”) as of December 31, 2025 and 2024, and the related parent-company-only statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the parent-company-only financial statements, including the summary of material accounting policies (together “the parent-company-only financial statements”).

In our opinion, based on our audits and the reports of the other auditor (please refer to the Other Matter – Making Reference to the Audits of Other Auditor section of our report), the parent-company-only financial statements referred to above present fairly, in all material respects, the parent-company-only financial position of the Company as of December 31, 2025 and 2024, and their parent-company-only financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent-Company-Only Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the reports of the other auditor, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 parent-company-only financial statements. These matters were addressed in the context of our audit of the parent-company-only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Non-Financial Assets Impairment

The Company recognized property, plant and equipment in the amount of NT\$1,277,508 thousand as of December 31, 2025, which represented 15% of total assets. Due to the Company's year-end loss in 2025, its assets may be impaired. In fact, the assessment procedure of non-financial assets impairment highly involves making assumptions and estimation, therefore we conclude that impairment of non-financial assets is a key audit matter.

The audit procedures we performed included but not limited to the following related audit procedures: assess judgement of the management on signs of impairment for the cash generation unit; measure the recoverable amount of the asset or cash generating unit; examine the Company's historical data and other external industrial analysis report to assess the rationality of the assumption and discount rate that were used for impairment testing; assess the rationality of the key assumption that was made by management when forecasting future cash flow (including sales growth rate and gross profit margin rate by products).

We assessed appropriateness of disclosures regarding non-financial assets impairment of the Company. Please refer to Notes 4, 5 and 6 for related information.

Revenue Recognition

The Company recognized sales revenue in the amount of NT\$2,694,686 thousand in 2025. The main activities of the Company are the sale and manufacturing of CD-ROM and other optical products. Build to order method was adopted for transactions. Different contract terms were made in response to the market traits and customers' demands. Since the timing of the satisfaction of performance obligation needs to be determined based on each contract term, we conclude that revenue recognition is a key audit matter.

The audit procedures we performed included but not limited to the following related audit procedures: assess the appropriateness of the management's revenue recognition accounting policy and understand revenue recognition procedures of identified performance obligations ; evaluate and test the design and effectiveness of internal control over the timing of revenue recognition when performance obligations satisfied ; perform analytical procedure for selling price, sales volume, cost and gross profit margin by products and also for the top 10 customers; select samples to perform tests of details, review terms of contracts and supporting documents to verify the appropriateness and reasonableness of the timing of revenue recognition; perform cut-off testing for revenue before and after the balance sheet date and review supporting documents to ensure revenue was recognized in the proper period; review huge sales returns subsequent to the balance sheet date and clarify the cause and nature; and perform general journal entries test.

We assessed appropriateness of disclosures regarding revenue recognition of the Company. Please refer to Notes 4 and 6 for related information.

Other Matter – Making Reference to the Audits of Component Auditors

Those financial statements were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. We did not audit the financial statements of certain associates accounted for under the equity method whose statements are based solely on the reports of other auditors. These associates under equity method amounted to NT\$705,856 thousand and NT\$442,463 thousand, representing 8% and 5% of total assets as of December 31, 2025 and 2024, respectively. The related shares of profits from the associates and joint ventures under the equity method amounted to NT\$(4,206) thousand and NT\$(15,053) thousand, representing 2 and (32)% of the net income before tax for the years ended December 31, 2025 and 2024, respectively, and the related shares of other comprehensive income from the associates and joint ventures under the equity method amounted to NT\$(13,554) thousand and NT\$5,031 thousand, representing 102% and 5% of the other comprehensive income for the years ended December 31, 2025 and 2024.

Responsibilities of Management and Those Charged with Governance for the Parent-Company-Only Financial Statements

Management is responsible for the preparation and fair presentation of the parent-company-only financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for such internal control as management determines is necessary to enable the preparation of parent-company-only financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Parent-Company-Only Financial Statements

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

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

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

6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent-company-only financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 parent-company-only financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

HSIEH, SHENG-AN

CHIU, WAN-JU

Ernst & Young, Taiwan

March 11, 2026

謝勝安



邱琬茹



Notice to Readers:

The accompanying financial statements are intended only to present the financial position, results of operations 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 accepted and applied in the Republic of China.

Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements, Originally Issued in Chinese

Rich Corporation

Parent-Company-Only Reference Sheets

As of December 31, 2023 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets			2025.12.31		2024.12.31	
Code	Accounts	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	\$606,654	7	\$507,223	6
1110	Financial assets at fair value through profit or loss-current	6(2)	25,196	-	32,941	1
1136	Financial assets measured at amortized cost-current	6(4), 8	3,679	-	3,630	-
1150	Notes receivables, net	6(5), 6(19)	3,852	-	8,478	-
1170	Accounts receivable, net	6(6), 6(19)	433,413	5	364,030	4
1180	Accounts receivable-related parties, net	6(6), 6(19), 7	184,248	2	178,626	2
1197	Finance lease receivable, net	6(7)	1,149	-	1,124	-
1200	Other receivables	6(19)	18,066	-	22,356	-
1210	Other receivables-related parties	6(19), 7	3,770	-	6,628	-
130x	Inventories	6(8)	486,424	6	536,056	6
1410	Prepayments		30,642	-	21,514	-
1470	Other current assets	7	4,439	-	8,146	-
11xx	Total current assets		1,801,532	20	1,690,752	19
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income-non-current	6(3)	20,105	-	19,126	-
1550	Investments accounted for under equity method	6(9), 8	5,114,566	58	5,019,119	57
1600	Property, plant and equipment	6(10), 8	1,277,508	15	1,345,201	15
1755	Right-of-use assets	6(20), 7	7,265	-	63,122	1
1760	Investment property, net	6(11), 8	651,206	7	617,958	7
1780	Intangible assets	6(12)	4	-	129	-
1900	Other non-current assets	6(13)	31,723	-	33,026	-
1942	Long-term accounts receivable-related parties	7	-	-	98,232	1
194D	Long-term finance lease receivable, net	6(7)	1,672	-	2,822	-
1975	Net defined benefit asset-non-current	6(16)	21,880	-	-	-
15xx	Total non-current assets		7,125,929	80	7,198,735	81
1xxx	Total Assets		\$8,927,461	100	\$8,889,487	100

(The accompanying notes are an integral part of the parent-company-only financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

Riick Corporation

Parent-Company-Only Balance Sheets (Continued)

As of December 31, 2016 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Liabilities and Equity			2025.12.31		2024.12.31	
Code	Accounts	Notes	Amount	%	Amount	%
	Current liabilities					
2100	Short-term loans	6(14), 8	\$592,123	7	\$556,000	6
2150	Notes payable		15,374	-	25,038	-
2160	Notes payable-related parties	7	-	-	177	-
2170	Accounts payable		107,948	1	161,846	2
2180	Accounts payable-related parties	7	107,698	1	23,023	-
2200	Other payables		256,548	3	273,416	3
2280	Lease liabilities-current	6(20), 7	17,630	-	17,479	-
2300	Other current liabilities	6(18), 7	80,887	1	70,604	1
2320	Current portion of long-term liabilities	6(15), 8	520,908	6	95,098	1
21xx	Total current liabilities		1,699,116	19	1,222,681	13
	Non-current liabilities					
2540	Long-term loans	6(15), 8	1,349,491	15	1,470,399	17
2580	Lease liabilities-non-current	6(20), 7	33,723	-	51,353	1
2640	Net defined benefit liability-non-current	6(16)	-	-	3,620	-
2670	Other non-current liabilities	6(9)	448,693	5	453,373	5
25xx	Total non-current liabilities		1,831,907	20	1,978,745	23
2xxx	Total liabilities		3,531,023	39	3,201,426	36
	Equity					
3100	Capital	6(17)				
3110	Common stock		6,936,797	78	6,936,797	78
3200	Capital surplus	6(17)	1,291,197	15	1,322,901	15
3300	Retained earnings	6(17)				
3350	Unappropriated accumulated deficit		(2,023,999)	(23)	(1,780,493)	(20)
3400	Other components of equity		(807,557)	(9)	(791,144)	(9)
3xxx	Total equity		5,396,438	61	5,688,061	64
	Total liabilities and equity		\$8,927,461	100	\$8,889,487	100

(The accompanying notes are an integral part of the parent-company-only financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

Ruck Corporation

Parent-Company-Only Statements of Comprehensive Income

For the Years Ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Code	Accounts	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenues	6(18), 7	\$2,694,686	100	\$2,763,909	100
5000	Operating costs	6(8), 6(21), 7	2,644,260	98	2,625,095	95
5900	Gross profit		50,426	2	138,814	5
5920	Realized profit (loss) from sales		5,641	-	56	-
5950	Gross profit		56,067	2	138,870	5
6000	Operating expenses	6(21), 7				
6100	Selling and marketing expenses		111,913	4	108,115	4
6200	General and administrative expenses		169,272	6	209,301	8
6300	Research and development expenses		47,286	2	55,040	2
6450	Expected credit losses (gains)	6(19)	(11,700)	-	3,241	-
	Total operating expenses		316,771	12	375,697	14
6900	Operating income (loss)		(260,704)	(10)	(236,827)	(9)
7000	Non-operating income and expenses	6(22), 7				
7100	Interest income		10,179	-	14,588	1
7010	Other income		149,398	6	123,308	4
7020	Other gains and losses		(46,311)	(2)	149,988	5
7050	Finance costs		(54,562)	(2)	(50,543)	(2)
7055	Expected credit (losses) gains	6(19)	(600)	-	(300)	-
7070	Share of profit (loss) of subsidiaries, associates and joint ventures accounted for using equity method	6(9)	(44,137)	(2)	46,534	2
	Total non-operating income and expenses		13,967	-	283,575	10
7900	Income (loss) before income tax		(246,737)	(10)	46,748	1
7950	Income tax expense	6(24)	3	-	-	-
8200	Net income (loss)		(246,734)	(10)	46,748	1
8300	Other comprehensive income (loss)	6(23)				
8310	Items that will not be reclassified subsequently to profit or loss					
8311	Actuarial gains (losses) on defined benefit plans		18,081	1	22,204	1
8316	Unrealized gains (losses) on equity instrument investment at fair value through other comprehensive income		11	-	16,789	1
8330	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	6(9)	47,395	2	12,740	-
8360	Items that may be reclassified subsequently to profit or loss					
8380	Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	6(9)	(78,672)	(3)	45,951	2
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	6(24)	-	-	-	-
	Total other comprehensive income, net of tax		(13,185)	-	97,684	4
8500	Total comprehensive income (loss)		<u>\$ (259,919)</u>	<u>(10)</u>	<u>\$ 144,432</u>	<u>5</u>
	Earnings per share (in NTD)	6(25)				
9750	Earnings per share - basic					
	Net income (loss)		<u>\$ (0.36)</u>		<u>\$ 0.07</u>	

(The accompanying notes are an integral part of the parent-company-only financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

瑞泰公司
Rui Tai Corporation

Parent-Company-Only Financial Statements
For the Years Ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

Items	Common stock 3100	Capital surplus 3200	Unappropriated accumulated deficit 3350	Other components of equity		Total Equity 3XXX
				Exchange differences on translation of foreign financial statements 3410	(losses) on financial assets at fair value through other comprehensive income 3420	
Balance as of January 1, 2024	\$6,936,797	\$1,233,814	\$(1,867,974)	\$(761,663)	\$(86,432)	\$5,454,542
Net income (loss) for 2024	-	-	46,748	-	-	46,748
Other comprehensive income (loss) for 2024	-	-	25,330	45,951	26,403	97,684
Total comprehensive income (loss)	-	-	72,078	45,951	26,403	144,432
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	36,141	-	-	-	36,141
Changes in ownership interests in subsidiaries	-	52,946	-	-	-	52,946
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	15,403	-	(15,403)	-
Balance as of December 31, 2024	\$6,936,797	\$1,322,901	\$(1,780,493)	\$(715,712)	\$(75,432)	\$5,688,061
Balance as of January 1, 2025	\$6,936,797	\$1,322,901	\$(1,780,493)	\$(715,712)	\$(75,432)	\$5,688,061
Net income (loss) for 2025	-	-	(246,734)	-	-	(246,734)
Other comprehensive income (loss) for 2025	-	-	15,474	(78,672)	50,013	(13,185)
Total comprehensive income (loss)	-	-	(231,260)	(78,672)	50,013	(259,919)
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(39,446)	-	-	-	(39,446)
Changes in ownership interests in subsidiaries	-	7,742	-	-	-	7,742
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	(12,246)	-	12,246	-
Balance as of December 31, 2025	\$6,936,797	\$1,291,197	\$(2,023,999)	\$(794,384)	\$(13,173)	\$5,396,438

(The accompanying notes are an integral part of the parent-company-only financial statements.)

Items	2025	2024	Items	2025	2024
Cash flows from operating activities:			Cash flows from investing activities:		
Net income (loss) before tax	\$ (246,737)	\$46,748	Acquisition of financial assets at fair value through profit or loss	(12,184)	(11,149)
Adjustments:			Proceeds from disposal of financial assets at fair value through profit or loss	19,354	19,535
Profit or loss not affecting cash flows:			Acquisition of financial assets at fair value through other comprehensive income	-	(867)
Depreciation expense and other losses	98,639	107,900	Proceeds from disposal of financial assets at fair value through other comprehensive income	16	28,517
Amortization expenses and other expenses	19,080	15,461	Acquisition of financial assets measured at amortized cost	(49)	(46)
Expected credit losses (gains)	(11,100)	3,541	Proceeds from disposal of financial assets measured at amortized cost	-	-
Net losses (gains) of financial assets and liabilities at fair value through profit or loss	575	7,933	Acquisition of investment accounted for under equity method	(386,151)	(40,500)
Interest expense	54,562	50,543	Proceeds from disposal of investments accounted for under equity method	163,200	-
Interest income	(10,179)	(14,588)	Capital return from equity-method investee due to capital reduction	6,500	-
Dividend income	(909)	(234)	Acquisition of property, plant and equipment	(58,050)	(68,518)
Share of profit or loss of subsidiaries, associates and joint ventures accounted for using equity method	44,137	(46,534)	Proceeds from disposal of property, plant and equipment	5,757	148
Loss (Gain) on disposal of property, plant and equipment	(16,087)	(12,586)	Long-term receivables-related parties	98,232	(6,258)
Gains (losses) on disposal of investments	-	(191,182)	Accounts receivable for lease payments	1,125	1,100
Impairment loss on non-financial assets	37,888	107,335	Other non-current assets	(6,739)	(20,403)
Realized loss (profit) from sales	(5,641)	(56)	Dividends received	24,125	26,673
Changes in operating assets and liabilities:			Net cash used in investing activities	(144,864)	(71,768)
Notes receivable	4,626	(6,108)			
Accounts receivable	(64,505)	24,469	Cash flows from financing activities:		
Other receivables	8,334	(7,770)	Short-term loans	36,123	60,000
Inventories	49,632	(81,413)	Long-term loans	650,000	1,180,000
Prepayment	(9,128)	19,745	Repayments of long-term loans	(345,098)	(1,261,098)
Other current assets	3,643	(5,550)	Cash payments for the principal portion of the lease liabilities	(17,847)	(17,711)
Notes payable	(9,841)	9,228	Other non-current liabilities	1,889	6,234
Accounts payable	30,777	28,082	Net cash used in financing activities	325,067	(32,575)
Other payables	(17,236)	46,163			
Other current liabilities	10,283	23,199	Net decrease in cash and cash equivalents	99,431	(23,919)
Net defined benefit liability	(7,419)	(7,224)	Cash and cash equivalents at beginning of period	507,223	531,142
Cash generated from operations	(36,606)	117,102	Cash and cash equivalents at end of period	\$506,654	\$507,223
Interest received	10,243	14,339			
Interest paid	(53,826)	(50,227)			
Income taxes received (paid)	(583)	(790)			
Net cash provided by operating activities	(80,772)	80,424			

(The accompanying notes are an integral part of the parent-company-only financial statements.)

Independent Auditors' Report Translated from Chinese
Independent Auditors' Report

To Ritek Corporation

Opinion

We have audited the accompanying consolidated balance sheets of Ritek Corporation (the “Company”) and its subsidiaries as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2025 and 2024, and notes to the consolidated financial statements, including the summary of material accounting policies (together “the consolidated financial statements”).

In our opinion, based on our audits and the report(s) of the other auditor (please refer to the Other Matter – Making Reference to the Audits of Other Auditor section of our report), the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and cash flows for the years ended December 31, 2025 and 2024, in conformity with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China (the “Norm”), and we have fulfilled our other ethical responsibilities in accordance with the Norm. Based on our audits and the report(s) of the other auditor, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of 2025 consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Judgement of Consolidated Components

According to International Financial Reporting Standard No.10, regardless of the nature of the investment, investor should assess whether they have control over investee in order to determine whether they are parent company. Since the Company and its subsidiaries do not have shareholding ratio over 50% for some consolidated components, the judgement of whether the Company and its subsidiaries has control over them would significantly influence the preparation and fair presentation of the consolidated financial statement, therefore we conclude that judgement of control over consolidated components whose shareholding ratio is not over 50% is a key audit matter.

The audit procedures we performed included but not limited to the following related audit procedures: review the Group's investment structure, inquire the shareholding ratios of the subsidiaries, assess the number of seats and ratio of current board of directors, verify the proxy forms that directly or indirectly held majority voting power and inquire into evidence exhibiting the actual ability to significantly impact related activities, including the main management and the participation of recent shareholders meetings, to confirm that the Company and its subsidiaries has control over all merged entities.

We assessed appropriateness of disclosures regarding consolidation of the Company and its subsidiaries. Please refers to Notes 4 and 5 for related consolidation information.

Non-Financial Assets Impairment

The Company and its subsidiaries recognized consolidated property, plant and equipment in the amount of NT\$6,127,488 thousand as of December 31, 2025, which represented 33% of total consolidated assets. Due to the Company and its subsidiaries' year-end loss in 2025, its assets may be impaired. In fact, the assessment procedure of non-financial assets impairment highly involves making assumptions and estimation, therefore we conclude that impairment of non-financial assets is a key audit matter.

The audit procedures we performed included but not limited to the following related audit procedures: assess judgement of the management on signs of impairment for the cash generation unit; measure the recoverable amount of the asset or cash generating unit, which is the higher of the fair value less the cost and the use value; examine the Company's historical data and other external industrial analysis report to assess the rationality of the assumption and discount rate that were used for impairment testing; assess the rationality of the key assumption that was made by management when forecasting future cash flow (including sales growth rate and gross profit margin rate by products).

We assessed appropriateness of disclosures regarding non-financial assets impairment of the Company and its subsidiaries. Please refer to Notes 4, 5 and 6 for related consolidation information.

Revenue Recognition

The Company and its subsidiaries recognized consolidated sales revenue in the amount of NT\$7,493,577 thousand in 2025. The main activities of the Company are the sale and manufacturing of CD-ROM, OLED, conductive glass and green products (solar module / LED / battery and related products), and other optical products. Build to order method was adopted for transactions. Different contract terms were made in response to the market traits and customers' demands. Since the timing of the satisfaction of performance obligation needs to be determined based on each contract term, we conclude that revenue recognition is a key audit matter.

The audit procedures we performed included but not limited to the following related audit procedures: assess the appropriateness of the management's revenue recognition accounting policy and understand revenue recognition procedures of identified performance obligations ; evaluate and test the design and effectiveness of internal control over the timing of revenue recognition when performance obligations satisfied ; perform analytical procedure for selling price, sales volume, cost and gross profit margin by products and also for the top 10 customers; select samples to perform tests of details, review terms of contracts and supporting documents to verify the appropriateness and reasonableness of the timing of revenue recognition; perform cut-off testing for revenue before and after the balance sheet date and review supporting documents to ensure revenue was recognized in the proper period; review huge sales returns subsequent to the balance sheet date and clarify the cause and nature; and perform general journal entries test.

We assessed appropriateness of disclosures regarding revenue recognition of the Company and its subsidiaries. Please refer to Notes 4 and 6 for related consolidation information.

Other Matter – Making Reference to the Audit(s) of (a) Component Auditor(s)

Those financial statements of certain subsidiaries were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. We did not audit the financial statements of certain subsidiaries whose statements are based solely on the reports of other auditors. These total assets of subsidiaries amounted to NT\$739,913 thousand and NT\$458,588 thousand, representing 4% and 3% of consolidated total assets as of December 31, 2025 and 2024, respectively, and total operating revenues amounted to NT\$184,240 thousand and NT\$252,794 thousand, representing 3% and 3% of consolidated operating revenues for the years ended December 31, 2025 and 2024, respectively. Those financial statements of certain associates accounted for under the equity method were audited by other auditors, whose reports thereon have been furnished to us, and our opinions expressed herein are based solely on the audit reports of the other auditors. We did not audit the financial statements of certain associates accounted for under the equity method whose statements are based solely on the reports of other auditors. These associates under equity method amounted to NT\$8,052 thousand and NT\$9,282 thousand, representing 0 % and 0% of consolidated total assets as of December 31, 2025 and 2024, respectively. The related shares of profits from the associates and joint ventures under the equity method amounted to NT\$0 thousand and NT\$1,214 thousand, representing 0% and 0% of the consolidated net income before tax for the years ended December 31, 2025 and 2024, respectively, and the related shares of other comprehensive income from the associates and joint ventures under the equity method amounted to NT\$(1,230) thousand and NT\$1,867 thousand, representing 0% and 0% of the consolidated other comprehensive income for the years ended December 31, 2025 and 2024.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the requirements of the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed by Financial Supervisory Commission of the Republic of China and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance, including audit committee or supervisors, are responsible for overseeing the financial reporting process of the Company and its subsidiaries.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

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

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Company and its subsidiaries.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern of the Company and its subsidiaries. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the accompanying notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 2025 consolidated financial statements and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Others

We have audited and expressed an unqualified opinion on the parent-company-only financial statements of the Company as of and for the years ended December 31, 2025 and 2024.

HSIEH, SHENG-AN
CHIU, WAN-JU
Ernst & Young, Taiwan
March 11, 2026

謝若安



邱婉茹



Notice to Readers:

The accompanying financial statements are intended only to present the financial position, results of operations 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 accepted and applied in the Republic of China.

Accordingly, the accompanying financial statements and report of independent accountants are not intended for use by those who are not informed about the accounting principles or Standards on Auditing of the Republic of China, and their applications in practice. As the financial statements are the responsibility of the management, Ernst & Young cannot accept any liability for the use of, or reliance on, the English translation or for any errors or misunderstandings that may derive from the translation.

English Translation of Financial Statements Originally Issued in Chinese

Ritek Corporation and Subsidiaries
Consolidated Balance Sheets
As of December 31, 2024 and 2023
(Expressed in Thousands of New Taiwan Dollars)

Code	Assets		2025.12.31		2024.12.31	
	Accounts	Notes	Amount	%	Amount	%
	Current assets					
1100	Cash and cash equivalents	6(1)	\$3,675,880	20	\$3,972,713	23
1110	Financial assets at fair value through profit or loss-current	6(2)	228,684	1	182,330	1
1120	Financial assets at fair value through other comprehensive income-current	6(3)	95,888	1	80,888	-
1136	Financial assets measured at amortized cost-current	6(4), 8	8,096	-	35,463	-
1150	Notes receivable, net	6(5), 6(21)	21,586	-	31,829	-
1170	Accounts receivable, net	6(6), 6(21), 8	1,788,363	10	1,353,764	8
1180	Accounts receivable-related parties, net	6(6), 6(21), 7	118	-	2,066	-
1197	Finance lease receivable, net	6(7), 6(22), 8	25,219	-	11,015	-
130x	Inventories	6(8)	1,320,874	7	1,582,263	9
1470	Other current assets		475,874	3	669,042	5
11xx	Total current assets	6(21), 6(26), 7	7,640,582	42	7,921,373	46
	Non-current assets					
1517	Financial assets at fair value through other comprehensive income-non-current	6(3)	147,856	1	131,409	1
1535	Financial assets at amortized cost-non-current	6(4), 8	200,320	1	80,421	1
1550	Investments accounted for under equity method	6(9), 8	1,641,452	9	1,525,307	9
1600	Property, plant and equipment	6(10), 8	6,127,488	33	5,444,700	32
1755	Right-of-use assets	6(22), 8	145,207	1	198,977	1
1760	Investment property, net	6(11), 8	1,394,276	8	869,361	5
1780	Intangible assets	6(12), 6(13)	735,957	4	737,080	4
1840	Deferred tax assets	6(26)	33,259	-	26,791	-
1900	Other non-current assets	6(18)	119,980	1	87,157	1
194D	Long-term finance lease receivable, net		47,946	-	20,832	-
15xx	Total non-current assets	6(7), 6(21), 8	10,593,741	58	9,122,035	54
lxxx	Total Assets		\$18,234,323	100	\$17,043,408	100

(The accompanying notes are an integral part of the consolidated financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

Ritek Corporation and its subsidiaries
Consolidated Balance Sheets (Continued)
As of December 31, 2024 and 2023
(Expressed in Thousand US Dollars)

Liabilities and Equity						
Accounts		Notes	2025.12.31		2024.12.31	
Code			Amount	%	Amount	%
Current liabilities						
2100	Short-term loans	6(14), 8	\$936,549	5	\$1,164,278	7
2120	Financial liabilities at fair value through profit or loss-current	6.(15)	-	-	39	-
2150	Notes payable		20,802	-	26,601	-
2170	Accounts payable		553,041	3	559,418	3
2180	Accounts payable-related parties	7	3	-	2	-
2200	Other payables		906,300	5	1,228,526	7
2220	Other payables-related parties	7	230	-	101	-
2230	Current income tax liabilities	6(26)	62,918	-	42,624	-
2280	Lease liabilities-current	6(22)	23,773	-	20,982	-
2300	Other current liabilities	6(20)	231,646	1	186,112	1
2320	Current portion of long-term loans	6(16), 6(17), 8	805,573	4	938,787	6
21xx	Total current liabilities		3,540,835	18	4,167,470	24
Non-current liabilities						
2530	Bonds payable	6(16)	81,710	1	-	-
2540	Long-term loans	6(17), 8	5,064,266	28	3,063,044	18
2570	Deferred tax liabilities	6(26)	2,053	-	2,015	-
2580	Lease liabilities-non-current	6(22)	81,492	1	96,853	1
2640	Net defined benefit liabilities-non-current	6(18)	-	-	3,620	-
2670	Other non-current liabilities		70,415	-	63,442	-
25xx	Total non-current liabilities		5,299,936	30	3,228,974	19
2xxx	Total liabilities		8,840,771	48	7,396,444	43
Equity attributable to owners of the parent company						
31xx	Capital	6(19)				
3100	Common stock		6,936,797	38	6,936,797	41
3110	Capital surplus	6(19)	1,291,197	7	1,322,901	8
3200	Retained earnings	6(20)				
3300	Accumulated deficit		(2,023,999)	(11)	(1,780,493)	(10)
3350	Other components of equity		(807,557)	(4)	(791,144)	(5)
3400	Non-controlling interests		3,997,114	22	3,958,903	23
36xx	Total equity	6(20)	9,393,552	52	9,646,964	57
3xxx	Total liabilities and equity		\$18,234,323	100	\$17,043,408	100

(The accompanying notes are an integral part of the consolidated financial statements.)

English Translation of Financial Statements Originally Issued in Chinese

Ritek Corporation and Subsidiaries
Consolidated Statement of Comprehensive Income
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

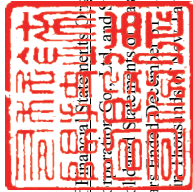
Code	Accounts	Notes	2025		2024	
			Amount	%	Amount	%
4000	Operating revenues	6(20), 7	\$7,493,577	100	\$7,264,439	100
5000	Operating costs	6(8), 6(22), 6(23), 7	6,467,561	86	5,960,195	82
5900	Gross profit		1,026,016	14	1,304,244	18
6000	Operating expenses	6(22), 6(23), 7				
6100	Selling and marketing expenses		300,434	4	363,696	5
6200	General and administrative expenses		644,651	9	883,859	12
6300	Research and development expenses		210,181	3	228,895	3
6450	Expected credit losses (gains)	6(21)	(10,372)	-	2,888	-
	Total operating expenses		1,144,894	16	1,479,338	20
6900	Operating loss		(118,878)	(2)	(175,094)	(2)
7000	Non-operating income and expenses	6(24)				
7100	Interest income		78,096	1	73,040	1
7010	Other income	7	291,360	3	327,669	4
7020	Other gains and losses		(188,744)	(4)	256,787	3
7050	Finance costs		(187,801)	(3)	(151,539)	(2)
7055	Expected credit losses	6(21)	-	-	(10,861)	-
7060	Share of profit or loss of associates and joint ventures accounted for using equity method	6(9)	(13,566)	-	(4,978)	-
	Total non-operating income and expenses		(20,655)	(3)	490,118	6
7900	Income (Loss) before income tax		(139,533)	(5)	315,024	4
7950	Income tax expense	6(26)	(54,714)	(1)	(108,883)	(1)
8200	Net income (loss)		(194,247)	(6)	206,141	3
8300	Other comprehensive income (loss)	6(25)				
8310	Item that not be reclassified subsequently to profit or loss					
8311	Actuarial gains (losses) on defined benefit plans	6(18)	11,121	-	17,791	-
8316	Unrealized gains (losses) on equity instrument investment at fair value through other comprehensive income		146,128	2	73,934	1
8360	Items that may be reclassified subsequently to profit or loss					
8361	Exchange differences on translation of foreign financial statements		42,424	1	162,920	2
8370	Share of the other comprehensive income (loss) of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	6(9)	(1,230)	-	1,867	-
	Total other comprehensive income, net of tax		198,443	3	256,512	3
8500	Total comprehensive income (loss)		\$4,196	(3)	\$462,653	6
8600	Net income (loss) attributable to:					
8610	Owners of the parent company		\$(246,734)		\$46,748	
8620	Non-controlling interests		52,487		159,393	
			\$(194,247)		\$206,141	
8700	Total comprehensive income (loss) attributable to:					
8710	Owners of the parent company		\$(259,919)		\$144,432	
8720	Non-controlling interests		264,115		318,221	
			\$4,196		\$462,653	
	Earning (Loss) per share (NTD)	6(27)				
9750	Earning (Loss) per share - basic					
	Net Income (loss)		\$(0.36)		\$0.07	

(The accompanying notes are integral part of the consolidated financial statements)

 English Translation of Financial Statements Originally Issued in Chinese
 Ritik Corporation and Subsidiaries
 Consolidated Statements of Changes in Equity
 For the years ended December 31, 2025 and 2024
 (Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of the parent company							Non-controlling interest	Total Equity
	Common stock	Capital Surplus	Accumulated deficit	Other Components of equity			Total		
				Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on equity instrument investment at fair value through other comprehensive income				
	3 100	3200	3350	3410	3420	31XX	36XX	3XXX	
Balance as of January 1, 2024	\$6,936,797	\$1,233,814	\$(1,867,974)	\$(761,663)	\$(86,432)	\$5,454,542	\$4,763,761	10,218,303	
Net loss for 2024	-	-	46,748	-	-	46,748	159,393	206,141	
Other comprehensive income (loss) for 2024	-	-	25,330	45,951	26,403	97,684	158,828	256,512	
Total comprehensive income (loss)	-	-	72,078	45,951	26,403	144,432	318,221	462,653	
Proceeds from disposal of subsidiaries	-	-	-	-	-	-	(1,536,050)	(1,536,050)	
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	36,141	-	-	-	36,141	(7,966)	28,175	
Changes in ownership interests in subsidiaries	-	52,946	-	-	-	52,946	457,054	510,000	
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	15,403	-	(15,403)	-	-	-	
Non-controlling interests	-	-	-	-	-	-	(36,117)	(36,117)	
Balance as of December 31, 2024	<u>\$6,936,797</u>	<u>\$1,322,901</u>	<u>\$(1,780,493)</u>	<u>\$(715,712)</u>	<u>\$(75,432)</u>	<u>\$5,688,061</u>	<u>\$3,958,903</u>	<u>\$9,646,964</u>	
Balance as of January 1, 2025	\$6,936,797	\$1,322,901	\$(1,780,493)	\$(715,712)	\$(75,432)	\$5,688,061	\$3,958,903	\$9,646,964	
Net Income for 2025	-	-	(246,734)	-	-	(246,734)	52,487	(194,247)	
Other comprehensive income (loss) for 2025	-	-	15,474	(78,672)	50,013	(13,185)	211,628	198,443	
Total comprehensive income (loss)	-	-	(231,260)	(78,672)	50,013	(259,919)	264,115	4,196	
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	(39,446)	-	-	-	(39,446)	(206,069)	(245,515)	
Changes in ownership interests in subsidiaries	-	7,742	-	-	-	7,742	(4,758)	2,984	
Disposal of investments in equity instruments measured at fair value through other comprehensive income	-	-	(12,246)	-	12,246	-	-	-	
Non-controlling interests	-	-	-	-	-	-	(15,077)	(15,077)	
Balance as of December 31, 2025	<u>\$6,936,797</u>	<u>\$1,291,197</u>	<u>\$(2,023,999)</u>	<u>\$(794,384)</u>	<u>\$(13,173)</u>	<u>\$5,396,438</u>	<u>\$3,997,114</u>	<u>\$9,393,552</u>	

(The accompanying notes are integral part of the consolidated financial statements)



English Translation of Financial Statements Originally Issued in Chinese
Ritek Corporation and its subsidiaries
Consolidated Statement of Cash Flows
For the Years Ended December 31, 2025 and 2024
(Expressed in Tens of Millions of New Taiwan Dollars)

Items	2025	2024	Items	2025	2024
Cash flows from operating activities:			Cash flows from investing activities:		
Net income (loss) before tax	\$ (139,533)	\$ 315,024	Acquisition of financial assets at fair value through profit or loss	\$ (335,774)	\$ (178,854)
Adjustments:			Proceeds from disposal of financial assets at fair value through profit or loss	324,493	469,287
Profit or loss not affecting cash flows:			Acquisition of financial assets at fair value through other comprehensive income	(213,316)	(23,583)
Depreciation expenses and other losses	443,489	647,335	Proceeds from disposal of financial assets at fair value through other comprehensive income	1,709	37,602
Amortization expenses and other expenses	26,586	25,995	Proceeds from capital reduction of financial assets at fair value through other comprehensive income	-	7,230
Expected credit losses (gains)	(10,372)	13,749	Acquisition of financial assets measured at amortized cost	(92,532)	-
Net losses (gains) of financial assets and liabilities at fair value through profit or loss	78	(55,575)	Proceeds from disposal of financial assets measured at amortized cost	-	114,496
Interest expense	187,801	163,125	Acquisition of equity-method investments	(124,440)	(395,867)
Interest income	(78,096)	(73,040)	Net cash flow from acquisition of subsidiaries	7,149	(48,926)
Dividend income	(8,006)	(6,832)	Proceeds from disposal of subsidiaries	-	(1,227,905)
Property, plant and equipment transferred to expenses	10,912	5,061	Acquisition of property, plant and equipment	(1,790,961)	(1,527,570)
Share of profit or loss of associates and joint ventures	13,566	4,978	Proceeds from disposal of property, plant and equipment	27,113	211,916
(Gain) loss on disposal and retirement of property, plant and equipment	(6,614)	(68,874)	Acquisition of intangible assets	(5,751)	(5,100)
Gains on disposals of investments	(10,754)	(252,154)	Proceeds from disposal of intangible assets	341	-
Impairment loss on non-financial assets	37,888	119,715	Lease payments receivable	(41,318)	20,694
Gain on lease modification	(91)	(90)	Other non-current assets	18,131	34,287
Loss on redemption of bonds payable	13,687	-	Dividends received	8,006	7,707
Bargain purchase gains	(6,558)	-	Net cash provided by (used in) investing activities	(2,217,150)	(2,504,586)
Changes in operating assets and liabilities:					
Notes receivable	10,243	(8,268)	Cash flows from financing activities:		
Accounts receivable	(418,811)	(89,266)	Repayments of convertible bonds	(309,951)	(122,356)
Inventories	285,838	(92,727)	Short-term loans	(227,729)	(261,352)
Other current assets	185,352	(54,747)	Short-term notes and bills payable	-	(4,774)
Notes payable	(5,799)	7,407	Long-term loans	2,230,922	658,232
Accounts payable	(31,889)	(40,959)	Cash payments for the principal portion of the lease liabilities	(28,112)	(68,715)
Other payables	(328,945)	481,627	Other non-current liabilities	6,973	(31,202)
Other current liabilities	45,534	14,522	Acquisition of ownership interests in subsidiaries	(479,743)	(212,598)
Net defined benefit liability	(3,620)	(54,296)	Disposal of ownership interests in subsidiaries (without losing control)	234,228	241,107
Cash generated from operations	211,886	1,001,710	Changes in non-controlling interests	(12,080)	569,967
Interest received	77,080	72,778	Net cash provided by (used in) financing activities	1,414,508	768,309
Interest paid	(183,799)	(151,539)			
Income tax paid	(36,348)	(53,329)	Effect of exchange rate changes on cash and cash equivalents	436,990	242,259
Net cash provided by (used in) operating activities	68,819	869,620			
			Net increase (decrease) in cash and cash equivalents	(296,833)	(624,398)
			Cash and cash equivalents at beginning of period	3,972,713	4,597,111
			Cash and cash equivalents at end of period	\$3,675,880	\$3,972,713

(The accompanying notes are integral part of the consolidated financial statements)

Ritek Corporation
“Comparison of the provisions of Procedures Governing the Acquisition and Disposal of Assets” before and after amendments

Article	Amended provisions	Existing provisions	Reasons for the amendment and adoption
Article 2	The term "assets" as used in these Procedures includes the following: (1)brief (2)brief (3)brief (4)brief (5)brief (6) <u>Claims of financial institutions (including receivables, bills purchased/discounted and loans, and overdue receivables under collection)</u>Derivatives. (7)Derivatives Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with the law. (8)Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with the law. (9) <u>Other significant assets</u>	The term "assets" as used in these Procedures includes the following: (1)brief (2)brief (3)brief (4)brief (5)Derivatives. (6)Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with the law.	To comply with applicable regulations and in consideration of the Company's operational needs
Article 4	Operating procedures: (1)Degree of authority delegated and the levels to which authority is delegated: 1.brief 2.Derivatives Trading i. The authorization for hedge trades will be designated to financial officers by the chairperson based on the Company revenue and change of risk exposure for transactions where a single transaction is less than USD 1 million (equivalent currency included), and the cumulative transaction position is below USD3million.Single	Operating procedures: (1)Degree of authority delegated and the levels to which authority is delegated: 1.brief 2.Derivatives Trading ii. The authorization for hedge trades will be designated to financial officers by the chairperson based on the Company revenue and change of risk exposure for transactions where a single transaction is less than USD 10 million (equivalent currency included), and the cumulative transaction position is below USD30million.Single	To comply with applicable regulations and in consideration of the Company's operational needs

Article	Amended provisions	Existing provisions	Reasons for the amendment and adoption
	transaction amounts exceeding USD 1 million or more and cumulative transaction amounts exceeding USD 3 million or more may be conducted only after approval by the Executive Officer. Transactions for other derivatives are conducted based on the Degree of authority delegated by the Board of Directors. ii brief iii brief 3. brief	transaction amounts exceeding USD 10 million or more and cumulative transaction amounts exceeding USD 30 million or more may be conducted only after approval by the Executive Officer. Transactions for other derivatives are conducted based on the Degree of authority delegated by the Board of Directors. ii brief iii brief 3. brief	
Article 6	The scope of investment and limits: In addition to acquiring assets for business use, the Company and its subsidiaries are entitled to the investment and purchase of real property, right-of-use assets thereof and securities not for business use. The respective limits are as follows : (一) The total amounts of real property or right-of-use assets thereof for non-business use will not exceed 50% of the Company's net worth according to the most recent financial statement; (the total amounts of the subsidiaries' real property or right-of-use assets thereof for non-business use will not exceed the amount of 50% of the net worth of the parent company subtracting the total amounts of the parent company and other subsidiaries' real property or right-of-use assets thereof acquired for non-business use.) (二) The aggregate amount of the Company's investments in securities shall be limited to no more than 300% of the Company's net worth as stated in	The scope of investment and limits: In addition to acquiring assets for business use, the Company and its subsidiaries are entitled to the investment and purchase of real property, right-of-use assets thereof and securities not for business use. The respective limits are as follows: (1)The total amounts of real property or right-of-use assets thereof for non-business use will not exceed 50% of the Company's net worth according to the most recent financial statement; the total amounts of the subsidiaries' real property or right-of-use assets thereof for non-business use will not exceed the amount of 50% of the net worth of the parent company subtracting the total amounts of the parent company and other subsidiaries' real property or right-of-use assets thereof acquired for non-business use. (2)The total amount invested in securities will not exceed the Company's net worth according to the most recent financial statement; the total amount subsidiaries invest in securities will not exceed the amount of	To comply with applicable regulations and in consideration of the Company's operational needs

Article	Amended provisions	Existing provisions	Reasons for the amendment and adoption
	its latest financial statements; the total amount subsidiaries invest in securities will not exceed the amount of the net worth of the parent company by subtracting the parent company and other subsidiaries' total investment in securities. <u>(三) The aggregate investment in any single security shall be limited to no more than 200% of the Company's net worth as stated in its latest financial statements. ; the limit of subsidiaries' individual investment in securities will not exceed the amount of 30% of the net worth of the parent company subtracting the parent company and other subsidiaries' total amount of each individual investment in securities. °</u> <u>The calculation of the amount of the aforementioned securities investments shall be based on their book value.</u>	the net worth of the parent company by subtracting the parent company and other subsidiaries' total investment in securities. (3)The limit of individual investment in securities will not exceed 30% of the Company's net worth according to the most recent financial statement; the limit of subsidiaries' individual investment in securities will not exceed the amount of 30% of the net worth of the parent company subtracting the parent company and other subsidiaries' total amount of each individual investment in securities.	

Attachment 5

List of candidates for directors and independent directors

directors List of candidates

title	Name of Candidate	Education	Experiences	Current Position	Number of Shares Held (Unit: share)
1	Yeh, Chwei-Jing	Master's degree from Stevens Institute of Technology	Chairman and CEO of RITEK Corporation	Chairman and CEO of RITEK Corporation	10,666,857
2	Yang, Wei-Feng	EMBA, National Cheng Chih University	Deputy CEO of RITEK Corporation	Deputy CEO of RITEK Corporation. Chairman of U-tech Technology Co., Ltd.	8,653,142
3	Chiang, Wei-Fong	Bachelor of Business Administration, National Chung Hsing University	General Manager of H&Q Asia Pacific Taiwan General Manager of Pacific Venture Group	Chairman of Black Marble Capital Management Co., LTD Chairman of Megapro Bio Co. Director of AmTRAN Technology Co. Director of Hua Jung Co., Ltd. Supervisor of Pihong Technology Co. Director of HT Precision Technologies	0
4	Chung Kai Investment co., Ltd. : Hung, Pei Chen	Department of Business Administration Tunghai University.	Fu men shi management consultant Corporation. Manager of Human Resource Division of RITEK Corporation.	Manager of Human Resource Division of RITEK Corporation.	4,368,099

independent directors List of candidates

title	Name of Candidate	Education	Experiences	Current Position	Number of Shares Held (Unit: share)
1	Li, Ching-Wen	PhD, Business Administration, Macau University of Science and Technology	General Manager of Silks Place Tainan; Adjunct Professor, Department of Hotel Management, Tainan University of Technology; Chief Human Resources Officer, Regent Hotels & Resorts International.	Supervisor, Taroko Silks Hotel; Independent Director, Ritdisplay Corporation	0
2	Chang, Tso-Hsia	Bachelor of Science in Engineering, Feng Chia University	Assistant Manager of Jih Sun Financial Holding Co., Ltd. Manager of Yuanta Securities Co., Ltd. business manager (broker) of Anhe Renai Store of Rongteng Construction Co., Ltd./H&B Business group	Chairman's Special Assistant U-TRUST Real Estate – Xindian Central Yangmei Franchise Store	0
3	Sung,	Executive	Consultant at Hitachi Yungtay	Director of Rivera (Holdings)	0

title	Name of Candidate	Education	Experiences	Current Position	Number of Shares Held (Unit: share)
	Tze-Chun	Master of Business Administration at NCCU Doctor of Business Administration at MUST	Elevator Co.,Ltd CEO of General Management Office at Saint Island International Patent & Law Offices	Limited	

Attachment 6

The Content of Non-Competition Restriction to be Released from Newly Elected Directors and Their Representatives

Title	Name	Selected Current Positions at RITEK and Other Companies
1	Yeh, Hwei-Jing	Chairman and CEO of RITEK Corporation Representative of chairman and general manager of Chung-Fu Investments Ltd.. Representative of chairman and general manager of Chung-Yuan Venture Capital Fund Ltd. Director of I-Chiun PRECISION INDUSTRY CO., LTD. Director of Keynes Investment Co. Representative of chairman of AimCore Technology Co. Chairman of Ritdisplay Corporation. Chairman of RITFAST CORPORATION Representative of chairman and general manager of RiteDia Co., Ltd. Representative of chairman of RITWIN CORPORATION Director of Yu Sheng Investment Co. Representative of chairman of WELLTECH ENERGY INC. Representative of chairman and general manager of RITEDIA Corporation Representative of the Corporate Director and general manager of Ritek Group Inc.(Cayman) Representative of the Corporate Director and general manager of Score High Group Ltd. (B.V.I.) Representative of the Corporate Director and general manager of Max Online Ltd. Representative of the Corporate Director ofArmor Investment Group Corp Representative of the Corporate Director of Hi Tech Energy Ltd (H.K) 、 Representative of the Corporate Director of Fomosa Fortune Holding Ltd (BVI) Representative of the Corporate Director of Global Resources Channel Co., Ltd (BVI) Representative of chairman AimCHIP CO., LTD.

2	Yang, Wei-Feng	Deputy CEO of RITEK Corporation, Chairman of U-Tech Media Corporation, Chairman of Keynes Investment Co. Chairman of Yu Sheng Investment Co Chairman of RITEK Foundation., Chairman of FINESIL TECHNOLOGY INC. Representative of the Corporate Director of Chung Yuan Venture Capital & Investment International Inc. Representative of the Corporate Director of Ritdisplay Corporation. Representative of the Corporate Chairman of PRORIT Corporation Representative of the Corporate Director of Ritpower (yangzhou) Co., Ltd Representative of the Corporate Director of AimCore Technology Co. Representative of the Corporate Director of Han da Investment Co., Ltd. Representative of the Corporate Director of RICARE CORPORATION Representative of the chairman of Dollars Cultural & Creative Company Limited Representative of the chairman of FORMOSA SUN ENERGY CORP. Representative of the chairman of Hsin Pao Asset Company Representative of the chairman of Ricare Co., Ltd. Representative of Corporate Director, Dream Lake, Representative of the Corporate Director of INK DESIGN SPACE LTD.. Representative of the Corporate Director of ART Management Ltd. (B.V.I.) Representative of the Corporate Director of Jade Investment Services Ltd. Representative of the Corporate Director of Glory Days Services Ltd Representative of the Corporate Director of K.K. RICAREJAPAN Representative of Corporate chairman, FD
3	Chiang, Wei-Fong	Chairman of Black Marble Capital Management Co., LTD Chairman of MegaPro Biomedical Co., Ltd. Director of AmTRAN Technology Co. Director of Hua Jung Co., Ltd. Supervisor of Phihong Technology Co. Director of HT Precision Technologies, Inc.
4	Chung Kai Investment co., Ltd.: Hung, pei chen	Manager of Human Resource Division of RITEK Corporation.
5	Li, Ching-Wen	General Manager of Silks Place Tainan; Adjunct Professor, Department of Hotel Management, Tainan University of Technology; Chief Human Resources Officer, Regent Hotels & Resorts International; Supervisor, Taroko Silks Hotel; Independent Director, Ritdisplay Corporation
6	Chang, Tso-Hsia	Chairman's Special Assistant of Tianlin Real Estate Co., Ltd.
7	Sung, Tze-Chun	Director of Rivera (Holdings) Limited

RITEK Corporation

Chapter 1 General Provisions

Article 1: The Corporation shall be incorporated under the Company Act of the Republic of China, and its name is RITEK Corporation.

Article 2: The scope of business of the corporation shall be as follows:

- 1.CC01110 Computer and Peripheral Equipment Manufacturing
- 2.CC01120 Data Storage Media Manufacturing and Duplicating
- 3.CC01080 Electronics Components Manufacturing
- 4.C805030 Plastic Daily Necessities Manufacturing
- 5.C805050 Industrial Plastic Products Manufacturing
- 6.CC01060 Wired Communication Mechanical Equipment Manufacturing
- 7.CC01070 Wireless Communication Mechanical Equipment Manufacturing
- 8.CE01030 Optical Instruments Manufacturing
- 9.F107200 Wholesale of Chemical Feedstock
- 10.F107190 Wholesale of Plastic Films and Bags
- 11.F113050 Wholesale of Computers and Clerical Machinery Equipment
- 12.F113070 Wholesale of Telecommunication Apparatus
- 13.F118010 Wholesale of Computer Software
- 14.F119010 Wholesale of Electronic Materials
- 15.F207200 Retail Sale of Chemical Feedstock
- 16.F207190 Retail Sale of Plastic Films and Bags
- 17.F213030 Retail Sale of Computers and Clerical Machinery Equipment
- 18.F213060 Retail Sale of Telecommunication Apparatus
- 19.F218010 Retail Sale of Computer Software
- 20.F219010 Retail Sale of Electronic Materials
- 21.I301010 Information Software Services
- 22.I301020 Data Processing Services
- 23.I301030 Electronic Information Supply Services
- 24.F601010 Intellectual Property Rights
- 25.JE01010 Rental and Leasing
- 26.H703100 Real Estate Leasing
- 27.F401010 International Trade
- 28.D101060 self-usage power generation equipment utilizing renewable energy industry
- 29.E601010 Electric Appliance Construction
- 30.G03010 Energy Technical Services
- 31.C801100 Synthetic Resin and Plastic Manufacturing
- 32.C802080 Environmental Agents Manufacturing
- 33.C802090 Manufacture of Cleaning Preparations
- 34.C802100 Cosmetics Manufacturing
- 35.C802120 Industrial and Additive Manufacturing
- 36.CF01011 Medical Devices Manufacturing
- 37.F108031 Wholesale of Medical Devices
- 38.F206010 Retail Sale of Hardware
- 39.F207030 Retail Sale of Cleaning Supplies
- 40.F208040 Retail Sale of Cosmetics
- 41.F208031 Retail Sale of Medical Apparatus
- 42.C701010 Printing
- 43.C702010 Plate Making Industry

- 44.CA01050 Steel Secondary processing
- 45.CA02990 Other Metal Products Manufacturing
- 46.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval

Article 2-1: The Corporation may provide guaranteed to related parties or correspondent companies as necessary for the businesses.

Article 2-2: The total investment amount of the Corporation may exceed forty percent of the paid-in capital.

Article 3: The Corporation shall have its head office in Hsinchu County and may decide to set up branch offices upon resolution of Board of Director within and without in territory of the Republic of China as necessary.

Article 4: Public announcement of the Corporation shall be made in accordance with the Article 28 of Company Act.

Chapter 2 Shares

Article 5: The total registered capital stock of the Corporation shall be in the amount of 40,000,000,000 New Taiwan Dollars, divided into 4,000,000,000 shares, at ten New Taiwan Dollars each, may be issued, in whole or in part, by common shares or preferred shares.

Article 5-1: The rights, obligations and other important matters regarding type A registered preferred stock issued by the Corporation are as follows:

1. The dividend of preferred stock shall be up to 10% calculated by actual issuance price. The dividend shall be distributed once by cash every year. After the financial statements are accepted by annual shareholders' meeting, the board of directors shall determine the record date of dividend on preferred stocks to distribute the dividend payable in previous year. The cash dividend shall be calculated by actual days issued in the issuance year, and the issuance date shall be defined as the record date of capital increment.
2. Where there is profit of annual final account, except for rendering all taxes, when allocating the net profits for each fiscal year, the Corporation shall first offset its losses in previous years and set aside legal capital reserve and special earning reserve pursuant to laws. The balance shall be first distributed to dividends of preferred shares.
3. If there is no earning or the earning distribution is not sufficient for dividends of type A preferred shares in said fiscal year, the unappropriated or deficit dividend shall be accumulated as soon as there is earning to make it up. Upon or after the preferred shares being recalled, the Corporation shall first make up the accumulative unappropriated dividend of preferred shares.
4. In addition to collection of dividend of preferred shares, type A registered preferred shares may join the distribution of earning and capital surplus divided of common shares. Type A preferred shares converted to common shares

before the ex-dividend date shall not join the dividend distribution of preferred shares, however, they are entitled to join the distribution of earning and capital surplus divided of common shares in that year. However, where there is accumulative unappropriated dividend of preferred shares, it shall be first distributed in that year and years afterward.

5. The type A preferred shares shall be privileged to the distribution of remaining properties of the Corporation, however, the amount shall be subject their issuance amount.
6. The shareholders of type A preferred shares shall have not voting and election rights in shareholders' meeting. However, they are eligible for election of Directors or Supervisors.
7. As issuing new shares of capital increase by cash, the shareholders of type A preferred shares shall have subscription right equal to the shareholders of common shares.
8. The issuance term of type A preferred shares is five years. From the next day of three years since the issuance date until three months before the expiration date, the request for conversion to common shares issued by the Corporation may be filed anytime. Regarding preferred shares not yet converted from three months prior to the expiration until the due date, the Corporation may mandatorily request shareholders of preferred shares to convert all holding shares to common shares. The conversion ratio shall be one preferred share to one common share. After the preferred shares are converted to common shares, the rights and obligations shall be equal to the common shares originally issued. Meanwhile, the Corporation may recall type A preferred shares in three years after the issuance, and the recalled price shall be the original issue price plus unappropriated dividend of preferred shares.

Article 6: The share certificates of the Corporation shall be name-bearing with company seal affixed and at least three directors signed or sealed, and shall be issued with company logo and serial number after authentication by competent authority. The Corporation may issue shares without printing share certificate(s). However, the registration shall be made to centralized securities depository institution.

Article 7: All transfer of stocks, pledge of rights, loss, succession, gift, loss of seal, amendment of seal, change of address or similar stock transaction conducted by shareholders of the Corporation shall follow the "Guidelines for Stock Operations for Public Companies" unless specified otherwise by law and securities regulations.

Article 8: (deleted)

Article 9: (deleted)

Article 10: (deleted)

Article 11: Registration for transfer of shares shall be suspended sixty (60) days immediately before the date of regular meeting of shareholders, and thirty (30) days immediately before the

date of any special meeting of shareholders, or within five (5) days before the day on which dividend, bonus, or any other benefit is scheduled to be paid by the Corporation.

Chapter 3 Shareholders' Meeting

Article 12: Shareholders' meetings of the Corporation shall be convened, by the Board of Directors, within six (6) months after the close of each fiscal year. Special meetings may be convened if necessary. Written notices with date, place and purpose of convening such meeting shall be sent to all shareholders at least thirty (30) days in advance, in case of regular meetings; and at least fifteen (15) days in advance, in case of special meetings.

Article 13: The shareholders' meeting shall be presided over by the Chairman of the Board of Directors of the Corporation. In his absence, the Chairman of the Board of Directors shall designate one director to act on his/her behalf. If the Chairman of the Board of Directors does not designate any proxy to preside over the Meeting, the Directors shall elect one from among themselves as the Chairman.

Article 14: Except for the event of no voting right provided under article 179 of the Company Act, , each share of stock shall be entitled one vote.

Article 15: If a shareholder is unable to attend a meeting, he/she may sign and present the proxy with extinct scope of authorization and appoint a representative to attend the meeting.

Article 16: Except otherwise provided by the Company Act, the resolutions of shareholders' shall be adopted by the concurrence of a majority of the votes held by shareholders present in the meeting representing over one half of the total issued stock of the Corporation.

Article 17: The resolutions of the shareholders' meeting shall be recorded in the minutes, and such minutes shall be managed in accordance with article 183 of the Company Act.

Chapter 4 Directors and Supervisors

Article 18: The Corporation shall have seven to nine Directors and two Supervisors. The tenure of office of Directors shall be three years and they shall be eligible for successive assignment. Directors and Supervisors shall be elected by adopting candidates nomination system and shareholders shall elect them from the candidate list. The nomination method shall comply with article 192-1 of the Company Act. °

Article 18-1: In compliance with article 183 of the Securities and Exchange Act, the aforesaid Board of Directors must have at least three independent directors.

The Corporation has established Audit Committee to replace Supervisors in accordance with article 14-4 of the Securities and Exchange Act since 2017 Shareholders' Meeting. The Audit Committee shall consist of all independent directors, and the number of independent directors is set at three. The Audit Committee or the members of Audit Committee shall be responsible for those responsibilities of Supervisors specified in relevant laws. The articles regarding the Audit Committee herein shall be invalid from the establishment date of Audit Committee.

Article 19: In the case that vacancies on the Board of Directors exceed one third of the total number

of the Directors, then the Board of Directors shall convene a special shareholders' meeting to elect new Directors to fill such vacancies within sixty days and the tenure of office shall succeed until the expiration of original term of office.

Article 20: When the tenure of office is expired while the re-election cannot be managed timely, the Directors and Supervisors shall extend their duties until the re-elected Directors and Supervisors take the post of office.

Article 21: The Board of Directors shall be organized by Directors. The Directors shall elect from among themselves a Chairman of the Board of Directors by a majority in a meeting attended by over two-thirds of the Directors. The Chairman shall execute all affairs of the Corporation based on the laws, articles of incorporation, resolutions of Shareholders' meeting and Board of Directors.

Article 22: The Board of Directors shall determine the operational guidelines and other important matters of the Corporation. Except the first Board meeting of every term of the newly elected Board of Directors, which shall be convened in accordance with article 203 of the Company Act, all remaining meetings of the Board of Directors shall be convened by the Chairman of the Board of Directors, unless in his absence or he cannot exercise duties for cause, the proxy shall be managed in accordance with Article 208 of the Company Act.

Article 22-1: In addition to compliance with Company Act, the following matters shall not be executed unless they have been resolved by the Board of Directors:

1. Preparation of the amendment on articles of incorporation
2. Approval for annual budget and review of fiscal account, including the review and supervision of annual business plan.
3. Approval for the investment on other enterprises or transfer of shares with amount 300,000,000 (included) or above. However, the Chairman may be authorized for the execution when the amount is below 300,000,000 and report to next Board meeting.
4. The selection, employment and discharge of independent auditor of the Corporation
5. The preparation for the assignment, sales, rent, pledge, attachment or disposition of the Corporation's properties or operation, in whole or in part, in other manner.
6. The approval for the financing, guarantee, acceptance and any other loan or debt filed with financial institution or third party with amount 300,000,000 (included) or above. However, if the amount is below 300,000,000, it shall be reported to next Board meeting.
7. The approval for capital expenditure with amount 500,000,000 (included) and above. However, if the amount is below 500,000,000, the proviso as set forth in preceding paragraph shall be applied mutatis mutandis.
8. The management of endorsement, guarantee in name of the Corporation according to the Procedures for Endorsement and Guarantee.

9. The approval of important transactions between the Corporation and related parties (including related enterprises).
10. The acquisition, assignment, license and lease of professional technology and patent as well as the approval, amendment and termination of technological cooperation contract.
11. The approval for important contracts or other material matters.

Article 23: Except as otherwise provided in the Company Act of the Republic of China, a meeting of the Board of Directors may be held if attended by a majority of total Directors and resolutions shall be adopted with the concurrence of the majority of the Directors present at the meeting. A Director may, by proxy with distinct authorization, appoint another Director to attend on his behalf any meeting of the Board of Directors, but no Director may act as proxy for more than one other Director.

Article 23-1: The meeting of the Board of Directors shall be held at least once every quarter. The meetings of the Board of Directors may be convened at any time if necessary. The written notice may be replaced by telephone, facsimile, and email such methods.

Article 24: Resolutions adopted at a meeting of Board of Directors shall be recorded in the minutes of the meeting. The Article 183 of the Company Act shall be applied mutatis mutandis to the meeting minute.

Article 25: In addition to exercising supervision independently, the Supervisors may attend the Board meeting for observation but shall not be entitled to vote.

Article 26: The Corporation may compensate the Chairman, Directors and Supervisors for managing businesses of the Corporation regardless of the profit or loss. The Board of Directors is authorized to determine the compensation, taking into account the extent and value of the services provided for the management of the Corporation and the standards of the industry.

The Corporation may purchase the D&O liability insurance to for the Directors and Supervisors to the extent of their business management during the term of office.

Chapter 5 Managers and Staffs

Article 27: The Corporation may appoint one or more Chief Executive Officer and certain number of Deputy Chief Executive Officers. Their employment, discharges and compensation shall be resolved by concurrence of a majority directors present in the meeting representing over one half of the total Directors.

Article 28: The employment, discharges and compensation of managers of the Corporation shall be managed in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 29: After the close of each fiscal year, the reports as stipulated in Article 28 the Company Act shall be prepared by the Board of Directors, and submitted to the review of Supervisors in thirty days prior to the Shareholders' Meeting before submitting to regular

shareholders' meeting for acceptance. If the capital amount reaches the number stipulated by central competent authority, the Article 20 of the Company Act shall govern.

Article 29-1: When profit is made by the end of the year, 3% to 10% of the profit shall be appropriated as employee remuneration, with no less than 1.5% designated for distribution to frontline employees; where director remuneration shall not be more than 4%. However, if the Company has accumulated losses, the profit earned by the year shall reserve in advance.

The employee remuneration may be distributed in the forms of cash or stock, the recipients of payment may include employees of affiliated companies who meet certain conditions which determined by the Board of Directors..

Article 30: The industrial environment where the Corporation is situated changes rapidly and it is under rapid growth phase of business life cycle. In consideration of future capital demand, long-term financial planning and earnings growth of the Corporate as well as to satisfy the demand of shareholders for cash inflow, except for rendering business income tax and recovering previous losses, when allocating the earnings for each fiscal year, the Corporation shall first set aside a legal capital reserve at 10% of the earnings left over, until the accumulated legal capital reserve has equaled the total capital of the Corporation; then set aside special capital reserve in accordance with relevant laws or regulations and the balance shall be allocated to dividend of preferred shares first. The balance left over plus unappropriated earning in previous years shall be allocated 50% to 100% as dividend to shareholders. Among them, the ratio of cash dividend shall be assessed in considering the earnings growth in the future to the extent not more than one half of capital budget. Preceding dividend appropriation ratio and cash dividend ratio may be adjusted upon the resolution of Shareholders' Meeting depending on actual profit and capital conditions of the Corporation.

Where there is previously accumulated or current equity deduction due to deficit earnings after tax, the special capital reserve shall be set aside from previous accumulated unappropriated earnings and deducted first before allocating to the dividend of shareholders.

Chapter 7 Supplementary Provisions

Article 31: The internal organization of the Corporation and the detailed procedures of business operation shall be determined by the Board of Directors otherwise.

Article 32: In regard to all matters not provided for in these Articles of Incorporation, the Company Act and other relevant laws shall govern.

Article 33: These Articles of Incorporation are established on December 17, 1988, and the first Amendment on May 5, 1979, the second Amendment on June 27, 1979, the third Amendment on February 18, 1979, the fourth Amendment on January 1, 1990, the fifth Amendment on November 20, 1990, the sixth Amendment on June 9, 1991, the seventh Amendment on May 17, 1992, the eighth Amendment on February 1, 1993, the ninth Amendment on May 30, 1993, the tenth Amendment on May 29, 1994, the eleventh

Amendment on May 26, 1995, the twelfth Amendment on June 3, 1996, the thirteenth Amendment on January 29, 1996, the fourteenth Amendment on May 16, 1996, the fifteenth Amendment on June 1, 1998, the sixteenth Amendment on May 17, 1999, the seventeenth Amendment on May 17, 1999, the eighteenth Amendment on April 19, 2000, the nineteenth Amendment on June 4, 2001, the twentieth Amendment on May 27, 2002, the twenty-first Amendment on May 27, 2002, the twenty-second Amendment on June 27, 2003, the twenty-third Amendment on June 11, 2004, the twenty-fourth Amendment on June 13, 2005, the twenty-fifth Amendment on June 14, 2006, the twenty-sixth Amendment on September 22, 2006, the twenty-seventh Amendment on June 13, 2006, the twenty-eighth Amendment on June 13, 2008, the twenty-ninth Amendment on June 10, 2007, the thirtieth Amendment on June 17, 2010, the thirty-first Amendment on June 18, 2012, the thirty-second Amendment on June 14, 2013, and the thirty-third Amendment on June 14, 2016. and the thirty-four Amendment on June 13, 2017. and the thirty-five Amendment on June 16, 2022. and the thirty-six Amendment on June 18, 2025.

RITEK Corporation

Chairman: Yeh, Chwei-Jing

RITEK Corporation
RULES AND PROCEDURES OF SHAREHOLDERS' MEETING

1. Unless there is provision provided otherwise by laws, Shareholders' Meeting of the Corporation shall be conducted in accordance with these Rules and Procedures.
2. The attendance list shall be provided for attending shareholders to sign in or shareholders attending the Meeting may alternatively submit the attendance card for the purpose of signing in. The number of shares represented by shareholders attending the Meeting shall be calculated in accordance with the attendance list or attendance cards submitted by the shareholders plus the shares exercising voting rights in writing or electronic method.
3. The attendance and voting of Shareholders' Meeting shall be calculated by shares.
4. The Meeting shall be held at the head office of the Company or at any other appropriate place that is convenient for the shareholders to attend. The time to start the Meeting shall not be earlier than 9:00 a.m. or later than 3:00 p.m.
5. The Chairman of the Board of Directors shall be the chairman presiding at the Meeting in the case that the Meeting is convened by the Board of Directors. If, for any reason, the Chairman of the Board of Directors cannot preside at the Meeting, the Vice Chairman of the Board of Directors shall preside at the Meeting. If there is no Vice Chairman or Vice Chairman is absent or cannot preside at the Meeting, the Chairman shall appoint one Managing Director to act on behalf. If there is no Managing Director, one of the Directors shall be appointed to preside the Meeting. If Chairman does not appoint the proxy, the Managing Directors or Directors shall recommend one among them to preside the Meeting.

If the Meeting is convened by any other person entitled to convene the Meeting, such person shall be the chairman to preside at the Meeting.
6. The designated counsel, CPA or other related persons may attend the Meeting for observation.

Persons handling affairs of the Meeting shall wear identification cards or badges.
7. The process of the Meeting shall be tape recorded or videotaped and these tapes shall be preserved for at least one year.
8. Chairman shall call the Meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, the chairman may postpone the time for the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two postponements no quorum can yet be constituted but the shareholders present at the Meeting represent more than one-third of the total outstanding shares, tentative resolutions may be made in accordance with Section 1 of Article 175 of the Company Act of the Republic of China.

If during the process of the Meeting the number of outstanding shares represented by the shareholders present becomes majority, the chairman may submit the tentative resolutions to the Meeting for approval in accordance with Article 174 of the Company Act of the Republic of China.

9. The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda.

The above provision applies mutatis mutandis to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting.

Unless otherwise resolved at the Meeting, the chairman cannot announce adjournment of the Meeting before all the discussion items (including special motions) listed in the agenda are resolved.

The shareholders cannot designate any other person as chairman and continue the Meeting in the same or other place after the Meeting is adjourned. However, in the event that the Chairman adjourns the Meeting in violation of these Rules and Procedures, the shareholders may designate, by a majority of votes represented by shareholders attending the Meeting, one person as chairman to continue the Meeting.

10. When a shareholder present at the Meeting wishes to speak, a Speech Note should be filled out with summary of the speech, the shareholder's number (or the number of Attendance Card) and the name of the shareholder. The sequence of speeches by shareholders should be decided by the chairman. If any shareholder present at the Meeting submits a Speech Note but does not speak, no speech should be deemed to have been made by such shareholder. In case the contents of the speech of a shareholder are inconsistent with the contents of the Speech Note, the contents of actual speech shall prevail.

Unless otherwise permitted by the chairman and the shareholder in speaking, no shareholder shall interrupt the speeches of the other shareholders; otherwise the chairman shall stop such interruption.

11. Unless otherwise permitted by the chairman, each shareholder shall not, for each discussion item, speak more than two times, each time not exceeding 5 minutes. In case the speech of any shareholder violates the above provision or exceeds the scope of the discussion item, the chairman may stop the speech of such shareholder.

12. If a corporate shareholder is designated to attend the Meeting, such corporate may only appoint one representative to attend.

If a corporate shareholder designates two or more representatives to attend the Meeting, only one representative can speak for each discussion item.

13. After the speech of a shareholder, the chairman may respond himself/herself or appoint an appropriate person to respond.

14. The chairman may announce to end the discussion of any resolution and go into voting if the

Chairman deems it appropriate.

15. The person(s) to check and the person(s) to record the ballots during a vote by casting ballots shall be appointed by the chairman. The person(s) checking the ballots shall be a shareholder(s). The result of voting shall be announced at the Meeting and placed on record.
16. During the Meeting, the chairman may, at his discretion, set time for intermission. I
17. Except otherwise specified in the Company Act or the Articles of Incorporation of the Corporation, a resolution shall be adopted by a majority of the votes represented by the shareholders present at the Meeting. The resolution shall be deemed adopted and shall have the same effect as if it was voted by casting ballots if no objection is voiced after solicitation by the chairman.
18. If there is amendment to or substitute for a discussion item, the chairman shall decide the sequence of voting for such discussion item, the amendment or the substitute. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.
19. The chairman may conduct the disciplinary officers (or the security guard) to assist in keeping order of the Meeting place. Such disciplinary officers or security guards shall wear badges marked "Disciplinary Officers" for identification purpose.
20. These Rules and Procedures shall be effective from the date it is approved by the Shareholders' Meeting. The same applies in case of revision.

RITEK Corporation
Procedures for Election of Directors

Approved by shareholders' meeting on June 13, 2007

- Article 1. To ensure a just, fair, and open election of directors these Procedures are adopted pursuant to Articles 21 and 41 of the Taiwan Corporate Governance Best-Practice Principles for TWSE/Taipei Exchange Listed Companies.
- Article 2. Except as otherwise provided by law and regulation or by the Company's articles of incorporation, elections of directors shall be conducted in accordance with these Procedures
- Article 3. The overall composition of the board of directors shall be taken into consideration in the selection of the Company's directors. Each board member shall have the necessary knowledge, skill, and experience to perform their duties; the abilities that must be present in the board as a whole are as follow:
- 1.The ability to make judgments about operations.
 - 2.Accounting and financial analysis ability.
 - 3.Business management ability.
 - 4.Crisis management ability.
 - 5.Knowledge of the industry.
 - 6.An international market perspective.
 - 7.Leadership ability.
 - 8.Decision-making ability.
- Article 4. Delete.
- Article 5. The qualifications for the independent directors of the Company shall comply with article 2, 3 and 4 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.
The election of independent directors of the Company shall comply with Articles 5, 6, 7, 8, and 9 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies of Taiwan, and shall be conducted in accordance with Article 24 of the Corporate Governance Best-Practice Principles for TWSE/Taipei Exchange Listed Companies of Taiwan
- Article 6. Elections of independent directors at the Company shall be conducted in accordance with the candidate nomination system and procedures set out in Article 192-1 of the Company Act.
- Article 7. The cumulative voting method shall be used for election of the directors and supervisors at the Company. Each share will have be entitled to the voting rights in number equal to the directors to be elected, and may be cast for a single candidate or split among multiple candidates.
- Article 8. The board of directors shall prepare separate ballots for directors in numbers corresponding to the directors to be elected. The number of voting rights associated with each ballot shall be specified on the ballots, which shall then be distributed to the attending shareholders at the shareholders meeting. Attendance card numbers printed on the ballots may be used instead of recording the names of voting shareholders.
- Article 9. The number of directors and supervisors will be as specified in the Company's articles of incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner,

with the chair drawing lots on behalf of any person not in attendance.

Article 10. Before the election begins, the chair shall appoint a number of persons with shareholder status to perform the respective duties of vote monitoring and counting personnel. The ballot boxes shall be prepared by the board of directors and publicly checked by the vote monitoring personnel before voting commences.

Article 11. If a candidate is a shareholder, a voter must enter the candidate's account name and shareholder account number in the "candidate" column of the ballot; for a non-shareholder, the voter shall enter the candidate's full name and identity card number. However, when the candidate is a governmental organization or juristic-person shareholder, the name of the governmental organization or juristic-person shareholder shall be entered in the column for the candidate's account name in the ballot paper, or both the name of the governmental organization or juristic-person shareholder and the name of its representative may be entered. When there are multiple representatives, the names of each respective representative shall be entered.

Article 12. A ballot is invalid under any of the following circumstances:

1. The ballot was not prepared by the board of directors
2. A blank ballot is placed in the ballot box
3. The writing is unclear and indecipherable or has been altered
4. The candidate whose name is entered in the ballot is a shareholder, but the candidate's account name and shareholder account number do not conform with those given in the shareholder register, or the candidate whose name is entered in the ballot is a non-shareholder, and a cross-check shows that the candidate's name and identity card number do not match
5. Other words or marks are entered in addition to the candidate's account name or shareholder account number (or identity card number) and the number of voting rights allotted
6. The name of the candidate entered in the ballot is identical to that of another shareholder, but no shareholder account number or identity card number is provided in the ballot to identify such individual

Article 13. The voting rights shall be calculated on site immediately after the end of the poll, and the results of the calculation, including the list of persons elected as directors and supervisors and the numbers of votes with which they were elected, shall be announced by the chair on the site.

Article 14. The board of directors of the Company shall issue notifications to the persons elected as directors or supervisors

Article 15. These Procedures, and any amendments hereto, shall implemented after approval by a shareholders meeting.

Ritek Corporation

Procedures Governing the Acquisition and Disposal of Assets

Chapter I General Principles

Article 1. Purpose

These Procedures are adopted in accordance with the provisions of Article 36-1 of the Securities and Exchange Act.

Article 2. The term "assets" as used in these Procedures includes the following:

- (7) Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing an interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities.
- (8) Real property (including land, houses and buildings, investment property) and equipment.
- (9) Memberships.
- (10) Patents, copyrights, trademarks, franchise rights, and other intangible assets.
- (11) Right-of-use assets.
- (12) Derivatives.
- (13) Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with the law.

Article 3. Appraisal procedures

- (1) Assets acquired or disposed of, other than in compliance with laws, regulations and company-related assets management guidelines, abide by the Procedures. For the acquisition and disposal of long and short-term securities, their benefits and potential investment risks should be analyzed by the Executive Office and investment business units or other relevant units. For acquiring or disposing of property and equipment, each unit will draft a capital expenditure plan on the feasibility of the purpose of the acquisition or disposal and its expected benefits, and submit it to the financial unit for budget planning, execution and control according to the plan.
- (2) When acquiring or disposing of securities prior to the date of occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price. And if the dollar amount of the transaction is 20% of the company's paid-in capital or NT\$300 million or more, a certified public accountant prior to the date of occurrence of the event will be engaged additionally to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA will do so in accordance with the provisions of the Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (hereinafter referred to as "ARDF"). This requirement does not apply, however, to publicly quoted prices of securities that have an active market or where otherwise provided by regulations of the Financial Supervisory Commission (FSC).

- (3) In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a domestic government agency, engages others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment or right-of-use assets thereof held for business use, will obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and will further comply with the asset appraisal procedure of the Procedures.
- (4) Where a public company acquires or disposes of intangible assets, right-of-use assets thereof or memberships and the transaction amount reaches 20% or more of the paid-in capital or NT\$300 million or more, except in transactions with a domestic government agency, the company will engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price. The CPA will comply with the provisions of the Statement of Auditing Standards No. 20 published by the ARDF.
- (5) When conducting a merger, demerger, acquisition, or transfer of shares, prior to convening the Board of Directors to resolve the matter, the Company will engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the Board of Directors for deliberation and passage. However, the requirement of obtaining the aforesaid opinion on the reasonableness issued by an expert may be exempted in the case of a merger by a public company of a subsidiary in which it directly or indirectly holds 100% of the issued shares or authorized capital. And in the case of a merger between subsidiaries in which the Company directly or indirectly holds 100% of the respective subsidiaries' issued shares or authorized capital.
- (6) For the means of price determination and supporting reference materials for the acquisition or disposal of assets, other than referring to professional appraisals and opinions from the CPA as the preceding articles regulate, the Company will conduct itself in compliance with the following procedures:
1. The price for the acquisition or disposal of securities trading on securities exchanges or OTC markets is determined according to the current or bond price.
 2. Net asset value per share, technology and profitability, future development potential, market rates, bond coupon rates and debtor's creditability will be considered along with the most recent transaction price at that time when acquiring or disposing of securities not traded on centralized securities exchanges or OTC venue.
 3. Benefits that can be generated will be considered along with the most recent transaction price at that time when acquiring or disposing of memberships; International or market practice, useful life, and impact on Company technology and business will be considered when acquiring or disposing of patents, copyrights, trademarks, franchise rights, and other intangible assets.
 4. Publicly announced current values, current values, completed transaction prices or book values of neighboring real property and quotations by suppliers will be considered when acquiring or disposing of real property, equipment or right-of-use assets thereof.
 5. Future market transaction conditions, exchange rates and interest rate trends will be considered when engaging in derivatives trading.
 6. The nature of the business, book value per share, asset value, technologies and profitability, production capacity and future growth potential will be considered when conducting mergers, demergers, acquisitions, or transfers of shares.
- The calculation of the transaction amounts referred to in 2, 3 and 4 subparagraphs in the preceding paragraph will be done in accordance with Article 5, paragraph 1 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a

professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

However, where a public company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA's opinion.

Article 4. Operating procedures:

(2) Degree of authority delegated and the levels to which authority is delegated

3. Securities, real property and equipment or right-of-use assets thereof, other fixed assets, memberships, intangible assets or right-of-use assets thereof: the Executive Officer has delegated the authority to make transactions within the degree in accordance with the provisions of Article 6 of the Procedures. Where an item is consistent with the threshold of Article 5 that requires public announcement, it will be reported to the Board chairperson for review and recordation, and have the decisions subsequently submitted to and ratified by the next Board of Directors meeting. However, when acquiring and disposing of stocks, corporate bonds, private placement of securities that are not traded on a centralized exchange market or OTC and its transaction amount reach a threshold requiring public announcement, the transaction may be conducted only after being submitted for approval in advance by the Board of Directors. And investments in the mainland China area require approval from the Board of Directors and may be conducted only after their application is approved by the MOEAIC.

4. Derivatives Trading

I. The authorization for hedge trades will be designated to financial officers by the chairperson based on the Company revenue and change of risk exposure for transactions where a single transaction is less than USD 10 million (equivalent currency included), and the cumulative transaction position is below USD 30 million. Single transaction amounts exceeding USD 10 million or more and cumulative transaction amounts exceeding USD 30 million or more may be conducted only after approval by the Executive Officer. Transactions for other derivatives are conducted based on the Degree of authority delegated by the Board of Directors.

II. To allow banks' supervision and administration of Company authorization, delegated traders must inform banks.

III. Derivatives transactions made based on preceding authorization will be reported to the soonest meeting of the Board of Directors thereafter.

5. Merger, demerger, acquisition, or transfer of shares: relevant procedures and data will be conducted based on Chapter 4 of the Procedures, and mergers, demergers, and acquisitions will be made after the passage of a resolution by the shareholders' meeting. Provided, that a provision of another act exempts a company from convening a shareholder meeting to approve the merger, demerger, or acquisition, this restriction will not apply. The transfer of shares will be made after passage by the Board of Directors.

(3) Units responsible for the implementation and transaction process.

The units responsible for the implementation of long and short-term securities investment are the Executive Office, Financial Unit and Investment Business Unit. The units responsible for the implementation of real property and equipment or right-of-use assets thereof, memberships, intangible assets or right-of-use assets thereof are units that use the preceding items and related units of authority and accountability. The units responsible for the implementation of the transaction of derivatives are the Financial Unit and chairperson designated personnel. Mergers, demergers, acquisitions or transfers of shares are implemented by units designated by the chairperson. For the acquisition or disposal of assets, after the appraisal and approval are acquired in accordance with regulations, execution units

will conduct trading procedures, including contract signing, collection and payment, delivery and acceptance. Furthermore, it will be made according to internal control systems in accordance with the nature of the asset.

The Company acquiring or disposing of assets will keep all relevant contracts, meeting minutes, logbooks, appraisal reports and CPA, attorney, and securities underwriter opinions at the Company where they will be retained for 5 years except where another act provides otherwise.

Article 5. Public announcement and regulatory filing procedures:

- (1) Under any of the following circumstances, the Company acquiring or disposing of assets will publicly announce and report the relevant information on the competent securities authorities' designated website in the appropriate format as prescribed by regulations within 2 days counted inclusively from the date of the occurrence of the event:
 - 1.Acquisition or disposal of real property or right-of-use assets thereof from or to a related party, or acquisition or disposal of assets other than real property or right-of-use assets thereof from or to a related party where the transaction amount reaches 20% or more of paid-in capital, 10% or more of the company's total assets, or NT\$ 300 million or more. Provided, this will not apply to trading domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - 2.Merger, demerger, acquisition, or transfer of shares.
 - 3.Losses from derivatives trading reach the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.
 - 4.Where equipment or right-of-use assets thereof acquired or disposed of are for business use and the transaction counterparty is not a related party and the transaction amount meets NT\$1 billion or more.
 - 5.Where land is acquired under an arrangement engaging others to build on the company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership %ages, or joint construction and separate sale, and the transaction counterparty is not a related part, and the amount the Company expects to invest in the transaction reaches NT\$500 million.
 - 6.Where an asset transaction other than any of those referred to in the preceding five subparagraphs, or an investment in the mainland China area reaches 20% or more of paid-in capital or NT\$300 million; provided, this will not apply to the following circumstances:
 - i.Trading of domestic government bonds.
 - ii.Trading of bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises.
 - 7.The amounts for the transactions above will be calculated as follows:
 - i.The amount of any individual transaction.
 - ii.The cumulative transaction amount for acquisitions and disposals of the same type of underlying asset with the same transaction counterparty within the preceding year.
 - iii.The cumulative transaction amount for acquisitions and disposals (cumulative acquisitions and disposals, respectively) of real property or right-of-use assets thereof within the same development project within the preceding year.
 - iv.The cumulative transaction amount for acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.
 - 8."Within the preceding year" as used in the preceding paragraph refers to the year preceding the date of occurrence of the current transaction. Items duly announced in accordance

with these procedures need not be counted toward the transaction amount.

- (2) The Company will compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by the Company and any subsidiaries that are not domestic public companies, and enter the information into the information reporting website designated by the competent securities authorities by the 10th day of each month.
- (3) When the Company at the time of a public announcement makes an error or omission in an item required by regulations to be publicly announced and so is required to correct it, all the items will be again publicly announced and reported in their entirety within two days counted inclusively from the date of knowledge of such an error or omission.
- (4) Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with the Regulations, a public report of relevant information will be made on the information reporting website designated by the competent securities authorities within 2 days counted inclusively from the date of occurrence of the event:
 - i. Changes, terminations, or rescissions of a contract signed in regard to the original transaction.
 - ii. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
 - iii. Change to the originally publicly announced and reported information.

Article 6. The scope of investment and limits:

In addition to acquiring assets for business use, the Company and its subsidiaries are entitled to the investment and purchase of real property, right-of-use assets thereof and securities not for business use. The respective limits are as follows.

- (4) The total amounts of real property or right-of-use assets thereof for non-business use will not exceed 50% of the Company's net worth according to the most recent financial statement; the total amounts of the subsidiaries' real property or right-of-use assets thereof for non-business use will not exceed the amount of 50% of the net worth of the parent company subtracting the total amounts of the parent company and other subsidiaries' real property or right-of-use assets thereof acquired for non-business use.
- (5) The total amount invested in securities will not exceed the Company's net worth according to the most recent financial statement; the total amount subsidiaries invest in securities will not exceed the amount of the net worth of the parent company by subtracting the parent company and other subsidiaries' total investment in securities.
- (6) The limit of individual investment in securities will not exceed 30% of the Company's net worth according to the most recent financial statement; the limit of subsidiaries' individual investment in securities will not exceed the amount of 30% of the net worth of the parent company subtracting the parent company and other subsidiaries' total amount of each individual investment in securities.

Article 7. Control procedures for the acquisition and disposal of assets by subsidiaries.

- (1) The subsidiaries will adopt and implement the Procedures in compliance with Regulations Governing the Acquisition and Disposal of Assets by Public Companies, and implement the Procedures after submission for resolutions of the audit committee and/or Board of Directors /or shareholders' meeting in accordance with the relevant regulations.
- (2) Subsidiaries' acquisition and disposal of assets will be made in accordance with its respective "Procedures Governing the Acquisition and Disposal of Assets", and further, monthly written reports on the status of derivatives trading engaged in up to the end of the preceding month by any subsidiaries that are not domestic public companies will be submitted by the 5th day of each month to the Company's investment management unit, who will assemble and submit the reports to the financial unit by the 8th day of each month for public announcement and regulatory filing procedures.

- (3) Information required to be publicly announced and reported in accordance with the provisions of the Regulations on acquisitions and disposals of assets by a Company's subsidiary that is not itself a public company will be reported on the date of occurrence of the event to the investment management unit of the Company, who will make a public announcement and report on the designated website.

The paid-in capital or total assets of the public company will be the standard applicable to a subsidiary referred to in the preceding paragraph in determining whether, relative to the paid-in capital or total assets, it reaches 20% of the Company's paid-in capital or 10% of the total assets of the Company, a threshold requiring public announcement and regulatory filing under Article 5.

Article 8. Penalties

Penalties will be made in accordance with the Company's "Regulations Governing Rewards and Punishments" for managers and principal engaging personnel violating the Securities Authorities' Regulations for the acquisition or disposal of assets and Procedures.

Article 9. Procedures for Asset Appraisal

In acquiring or disposing of real property, equipment, or right-of-use assets thereof where the transaction amount reaches 20% of the company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a domestic government agency, engages others to build on its own land, engaging others to build on rented land, acquiring or disposing of equipment held for business use, or right-of-use assets thereof, will obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and will further comply with the following provisions:

- (1) Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction will be submitted for approval in advance by the Board of Directors; the same procedure will also be followed whenever there is any subsequent change to the terms and conditions of the transaction.
- (2) Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers will be obtained.
- (3) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant will be engaged to perform the appraisal in accordance with Article 13 of Statement of Auditing Standards No. 20 published by the ROC Accounting Research and Development Foundation (ARDF) and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
 - i. The discrepancy between the appraisal result and the transaction amount is 20 % or more of the transaction amount.
 - ii. The discrepancy between the appraisal results of two or more professional appraisers is 10 % or more of the transaction amount.
- (4) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.
- (5) Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide public companies with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions will meet the following requirements:
 - i. May not have previously received a final and unappealable sentence to imprisonment

- for 1 year or longer for a violation of the Act, the Company Act, the Banking Act of The Republic of China, the Insurance Act, the Financial Holding Company Act, or the Business Entity Accounting Act, or fraud, breach of trust, embezzlement, forgery of documents, or occupational crime. However, this provision does not apply if 3 years have already passed since the completion of service of the sentence, since the expiration of the period of a suspended sentence, or since a pardon was received.
- ii. May not be a related party or de facto related party of any party to the transaction.
 - iii. If the company is required to obtain appraisal reports from two or more professional appraisers, the different professional appraisers or appraisal officers may not be related parties or de facto related parties to each other.
- (6) When issuing an appraisal report or opinion, the person referred to in the preceding paragraph will comply with the following:
- i. Prior to accepting a case, they will prudently assess their own professional capabilities, practical experience, and independence.
 - ii. When examining a case, they will appropriately plan and execute adequate working procedures, in order to produce a conclusion and use the conclusion as the basis for issuing the report or opinion. The related working procedures, data collected, and conclusion will be fully and accurately specified in the case working papers.
 - iii. They will undertake an item-by-item evaluation of the comprehensiveness, accuracy, and reasonableness of the sources of data used, the parameters, and the information, as the basis for issuance of the appraisal report or the opinion.
 - iv. They will issue a statement attesting to the professional competence and independence of the personnel who prepared the report or opinion, and that they have evaluated and found that the information used is reasonable and accurate and that they have complied with applicable laws and regulations.

Chapter II. Related Party Transactions

Article 10. Identification Basis

When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 % or more of the Company's total assets, the Company will also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of the preceding Chapter. On the regulation of 10 % of the Company's total assets, it will be calculated as the total amount of assets in the most recent individual or respective financial reports in accordance with Regulations Governing the Preparation of Financial Reports by Securities Issuers.

The calculation of the transaction amount referred to in the preceding paragraph will be made in accordance with Article 3 herein. When judging whether a transaction counterparty is a related party, in addition to legal formalities, the substance of the relationship will also be considered.

Article 11. Resolution Procedures

When the Company intends to acquire or dispose of real property or right-of-use assets thereof from or to a related party, or when it intends to acquire or dispose of assets other than real property or right-of-use assets thereof from or to a related party and the transaction amount reaches 20 % or more of paid-in capital, 10 % or more of the Company's total assets, or NT\$300 million or more, except in trading of domestic government bonds or bonds under repurchase and resale agreements, or subscription or redemption of money market funds issued by domestic securities investment trust enterprises, the Company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the audit committee and then submitted to the Board of Directors for a resolution:

- (1) The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
- (2) The reason for choosing the related party as a transaction counterparty.
- (3) With respect to the acquisition of real property or right-of-use assets thereof from a related party, information regarding the appraisal of the reasonableness of the preliminary transaction terms is in accordance with Article 12 and Article 13.
- (4) The date and price at which the related party originally acquired the real property, the original transaction counterparty, and that transaction counterparty's relationship to the company and the related party.
- (5) Monthly cash flow forecasts for the year commencing from the anticipated month of the signing of the contract, an evaluation of the necessity of the transaction, and the reasonableness of the fund's utilization.
- (6) An appraisal report from a professional appraiser or a CPA's opinion is obtained in compliance with the preceding article.
- (7) Restrictive covenants and other important stipulations associated with the transaction.

The calculation of the transaction amounts referred to in the preceding paragraph will be made in accordance with Article 5, paragraph 1 herein, and "within the preceding year" as used herein refers to the year preceding the date of occurrence of the current transaction. Items that have been submitted to the audit committee and approved by the Board of Directors need not be counted toward the transaction amount.

The Board of Directors will act in accordance with Article 4 herein on the equipment acquired or disposed of for business use between the Company and parent company or subsidiaries.

Article 12. The Reasonableness of The Transaction Terms

The reasonableness of the transaction cost will be evaluated in accordance with the following means, and a CPA will be engaged to check and render a specific opinion, except where the Company acquires real property or right-of-use assets thereof from a related party who acquired the

real property or right-of-use assets thereof through inheritance or as a gift; or more than 5 years will have elapsed from the time the related party signed the contract to obtain the real property or right-of-use assets thereof to the signing date for the current transaction; or the real property is acquired through signing a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land; or the real property right-of-use assets for business use are acquired by the Company with its parent or subsidiaries, or by its subsidiaries in which it directly or indirectly holds 100 % of the issued shares or authorized capital.

- (1) Based upon the related party's transaction price plus necessary interest on funding and the costs to be duly borne by the buyer. "Necessary interest on funding" is imputed as the weighted average interest rate on borrowing in the year the company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.
- (2) Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution will have been 70 % or more of the financial institution's appraised loan to the value of the property and the period of the loan will have been 1 year or more. However, this will not apply where the financial institution is a related party of one of the transaction counterparties.
- (3) Where land and structures thereupon are combined as a single property purchased or leased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either means in subparagraphs 1 and 2 listed in the preceding paragraph.

Article 13. The following steps will be taken when the imputed transaction cost is lower than the transaction amount:

When the results of a public company's appraisal conducted in accordance with the preceding Article are uniformly lower than the transaction price, the matter will be handled in compliance with paragraph 3. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction will not apply:

- (1) Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the following conditions:
 - i. Where undeveloped land is appraised in accordance with the means in the preceding Article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. The "Reasonable construction profit" will be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - ii. Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in-floor or area land prices in accordance with standard property market sale or leasing practices.
- (2) Where the Company acquiring real property or right-of-use assets thereof from a related party provides evidence that the terms of the transaction are similar to the terms of completed transactions involving neighboring or closely valued parcels of land of similar size by unrelated parties within the preceding year.
Completed transactions involving neighboring parcels of land in the preceding paragraph in principle refer to parcels on the same or an adjacent block and within a distance of no more

than 500 meters or parcels close in publicly announced current value; transactions involving similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 % of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property or obtainment of the right-of-use assets thereof.

Where the Company acquires real property or right-of-use assets thereof from a related party and the results of appraisals conducted in accordance with the preceding article are uniformly lower than the transaction price, the status described in paragraph 1 herein does not exist, the following steps will be taken:

- (1) A special reserve will be set aside in accordance with Article 41, paragraph 1 of the Securities Exchange Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in another company, then the special reserve called for, under Article 41, paragraph 1 of the Securities Exchange Act will be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company. Special reserves set aside may not be utilized until it has been recognized as a loss on a decline in the market value of the assets purchased or leased at a premium, or they have been disposed of, or the leasing contract has been terminated, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the competent securities authorities have given its consent.
- (2) The audit committee will comply with Article 218 of the Company Act.
- (3) Where an asset acquired or disposed of by the Company reaches a threshold requiring public announcement under Article 5 and the transaction counterparty is a de facto related party, the content to be publicly announced will be disclosed in the annex of the financial statement and reported to a shareholders meeting, as well the details of the transaction disclosed in the annual report and any investment prospectus.

Chapter III. Control of Derivatives Trading

Article 14. Trading principles and strategies:

- (1) Types of derivatives: The Company may trade derivatives including forwarding contracts, options, swaps of interest and foreign exchange rate, futures, or hybrid contracts combining the above contracts; or hybrid contracts or structured products containing embedded derivatives. Trading of other commodities will be made only after the resolutions and passage of the Board of Directors.
- (2) Operating or hedging strategies: the main purpose of the Company's operation of derivatives will be the avoidance of business operational risks. Trading for other specific purposes will be made only after the authority's discrete evaluation and the approval of the Board of Directors.
- (3) Trading Limits:
 - i. The total amount of hedging contracts will not exceed the net foreign currency assets and liabilities and the aggregate of net foreign currency cash receipts and payment forecasts for the coming year.
 - ii. Trade for a specific hedging purpose: limited to capital expenditure, corporate bonds and long-term investment, and the maximum hedging limit is based on the actual amount.
 - iii. Other matters: for the limits of trading other than the above two types, the maximum stop loss and amount delegated will be made only after the approval of the Board of Directors.
- (4) Maximum loss limit on total trading and for individual contracts:

Hedge trades and trades for a specific purpose: the maximum loss limit for individual contracts is counted as no more than 15 % of the trade contract amount; the maximum loss limit on total trading is counted as no more than 10 % of the number of total trade contracts.
- (5) Segregation of duties: the Foreign Exchange Planning Team of the Financial Department is to fill out and submit contract notes based on banks' sales slips to personnel of the financial section in the Financial Department, who will cross-check each trading content with correspondent banks based on the contract notes before submission for approval by management personnel of the Financial Department. Cash income generated from foreign exchange operations will be handed immediately over to the Financial Section by the Foreign Exchange Planning Team of the Financial Department for entry into account. Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.
- (6) Essentials of performance evaluation: the Foreign Exchange Planning Team of the Financial Department will evaluate the market value and review the operating performance at least twice per month or every week, and the evaluation reports of the operating performance will be submitted to senior management personnel authorized by the Board of Directors for review and better hedge operating strategies. The Company adopts a monthly evaluation of profit-loss measurement for comprehensive control and expression of trading evaluation risks.

Article 15. Risk management measures:

Where the Company is engaging in derivatives trading, the risk management scope thereof and adoptable risk management measures are as follows:

- (1) Consideration of credit risks: the principle for the choice of the trading counterpart will be based on correspondent financial institutions or futures brokers that hold a good reputation and can provide professional information.
- (2) Consideration of market risks: to avoid inconsistent losses due to the volatility of future market prices of derivatives it requires a stop-loss order in an established position and strict observation.
- (3) Consideration of liquidity risks: to ensure the liquidity of traded commodities, trading

institutions are required with adequate equipment, information and trading capacity, as well the ability to trade in any market.

- (4) Consideration of practice risks: adhere to the authorized limit and operating procedure to avoid operating risks.
- (5) Consideration of legal risks: any contract papers signed with financial institutions will adopt international standards wherever possible to avoid legal risks.
- (6) Consideration of commodity risks: internal trading personnel will possess extensive and accurate professional knowledge of the trading derivatives to avoid losses resulting from the misuse of derivatives.
- (7) Consideration of cash delivery risks: authorized trading personnel will strictly observe the regulation of authorized limits and pay attention to Company cash flow in normal times to ensure adequate cash for settlement.
- (8) Confirmation personnel will at definite intervals reconcile or perform confirmation with correspondent banks, and at all times check if the total trading amount exceeds the maximum regulated by the Procedures.

Article 16. Internal audit system.

- (1) A public company's internal audit personnel will periodically determine the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading and prepare an audit report. If any material violation is discovered, all supervisors will be notified in writing.
- (2) The Company's auditor will list the derivatives trading in the audit plan and will report to the competent securities authorities on the execution status of the annual audit plan of the preceding year, and further report the improvement of the irregular matters to the competent securities authorities no later than the end of May the following year for recordation.

Article 17. Regular evaluation methods and the handling of irregular circumstances:

- (1) The Board of Directors will designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risk, periodically evaluate whether derivatives trading performance is consistent with established operational strategy and whether the risk undertaken is within the Company's permitted scope of tolerance.
- (2) Positions held will be evaluated at least once per week; however, positions for hedge trades required by the business will be evaluated at least twice per month. Evaluation reports will be submitted to senior management personnel authorized by the Board of Directors.
- (3) Submit monthly or weekly evaluation of the trading of derivatives in a definite interval together with the compilation of profit-loss and the open interest of non-hedging trading of the month or the week to the Board authorized senior management personnel as a reference for performance management evaluation and risk measurement.
- (4) Senior management personnel authorized by the Board of Directors will manage derivatives trading in accordance with the following principles:
 - i. Designate senior management personnel to pay continuous attention to monitoring and controlling derivatives trading risks.
 - ii. Periodically evaluate the risk management measures currently employed are appropriate and are faithfully conducted in accordance with the "Regulations Governing the Acquisition and Disposal of Assets" and the relevant provisions of the Procedures.
 - iii. When irregular circumstances are found while supervising trading and profit-loss circumstances, appropriate measures will be adopted and a report immediately made to the Board of Directors. Where a company has independent Directors, an independent Director will be present at the meeting and express an opinion.
- (5) The Company engaging in derivatives trading will establish a logbook in which details of the types and amounts of derivatives trading engaged in, Board of Directors approval dates,

monthly or weekly regular evaluation reports, and regular reviews by the Board of Directors and senior management personnel authorized by the Board of Directors.

Chapter IV. Merger, Demerger, Acquisition, or Transfer of Shares

Article 18. A public company that conducts a merger, demerger, acquisition, or transfer of shares, prior to convening the Board of Directors to resolve the matter, will engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders and submit it to the Board of Directors for deliberation and passage.

Article 19. A company participating in a merger, demerger, acquisition, or transfer of shares will prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders' meeting and include it along with the expert opinion referred to in the preceding Article when sending shareholders' notification of the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, that a provision of another act exempts a company from convening a shareholder meeting to approve the merger, demerger, or acquisition, this restriction will not apply. Where the shareholders meeting of any one of the companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to any reason, or the proposal is rejected by the shareholders meeting, the Company will immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

Article 20. When participating in a merger, demerger, or acquisition, the Company will convene a Board of Directors meeting and shareholders meeting on the same day with other participating company(s) to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise, or the competent securities authorities are notified in advance of extraordinary circumstances and grants consent. When participating in a transfer of shares, the Company will convene a Board of Directors meeting on the same day with other participating company(s).

When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company will prepare a full written record of the following information and retain it for 5 years for reference, and will, within 2 days counted inclusively from the date of passage of a resolution by the Board of Directors, report (in the prescribed format and via the Internet-based information system) the information set out in subparagraphs 1 and 2 of the following paragraph to the competent securities authorities for recordation:

1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to the disclosure of the information.
2. Dates of material events: Including signing any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a Board of Directors meeting.
3. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of Board of Directors meetings.

Where any of the counterparties in a case of a merger, demerger, acquisition, or transfer of shares participated in by the Company is neither listed on an exchange nor has its shares traded on an OTC market, the Company will sign an agreement with this company

whereby the latter is required to abide by the provisions of the preceding paragraph.

Article 21. Share exchange ratio and acquisition price

The share exchange ratio or acquisition price may not be arbitrarily altered unless under the below-listed circumstances.

- (1) Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity-based securities.
- (2) An action, such as the disposal of major assets, affects the company's financial operations.
- (3) An event, such as a major disaster or major technology change affects shareholder equity or share price.
- (4) An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
- (5) An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
- (6) Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 22. The following will be recorded on the contract:

The contract for participation by the Company in a merger, demerger, acquisition, or of shares will record the rights and obligations of the participating companies, the circumstances permitting alteration of the share exchange ratio or acquisition price in the preceding Article, and will also record the following:

- (1) Handling of a breach of contract.
- (2) Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
- (3) The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
- (4) The manner of handling changes in the number of participating entities or companies.
- (5) Preliminary progress schedule for planned execution and the anticipated completion date.
- (6) The scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion and relevant procedures.

Article 23. Other matters to pay attention to on the Company's participation in a case of a merger, demerger, acquisition, or transfer of shares

- (1) Every person participating in or privy to the plan for a merger, demerger, acquisition, or transfer of shares is required to issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any company related to the plan for merger, demerger, acquisition, or transfer of shares.
- (2) After public disclosure of the information of a merger, demerger, acquisition, or share transfer, if the Company intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies will carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the Board of Directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.
- (3) Where any of the companies participating in a merger, demerger, acquisition, or transfer of

another company's shares is not a public company, the Company will sign an agreement with such company whereby the latter is required to abide by Article 21 and the preceding two subparagraphs of the Procedures.

Article 24. Matters not mentioned within the Procedures will be handled in accordance with relevant laws and regulations and Company's relevant regulations.

Article 25. The Procedures will be approved by one-half or more of all audit committee members and submitted to the Board of Directors for a resolution. If approval of one-half or more of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by two-thirds or more of all Directors, and the resolution of the audit committee will be recorded in the minutes of the Board of Directors meeting. After the procedures have been approved by the Board of Directors, they will be submitted to a shareholders' meeting for approval; if any Director expresses dissent and it is contained in the minutes or a written statement, the company will submit the Director's dissenting opinion for discussion in the shareholders' meeting; the same applies when the procedures are amended. The terms "all audit committee members" and "all Directors" in the paragraph will be counted as the actual number of persons currently holding those positions.

RITEK Corporation Shareholding of all Directors

- 1.The paid-in capital of the Corporation is 6,936,796,630, and total 693,679,663 shares are issued
- 2.In accordance with Article 2 of the "Public Issuance Company Directors' and Supervisors' Shareholding Ratio and Inspection Implementation Rules", if two or more independent directors are elected, the shareholding ratio of all directors and supervisors other than independent directors shall be reduced to 80%. In addition, the Company has established an audit committee in accordance with the Securities and Exchange Act, which is composed of all independent directors, so there is no supervisor who should hold shares.
- 3.As of the book closure date (April 18, 2026), the shareholding of individual and all directors are shown as following table, which is satisfactory to the percentage as stipulated in article 26 of the Securities and Exchange Act.

Shareholding of Directors

As of April 18, 2026

Title	Name	Shareholding	Shareholding%
Chairman	Yeh, Chwei-Jing	10,666,857	1.54%
Director	Yang, Wei-Feng	8,653,142	1.25%
Director	Chiang, Wei-Fong	0	0.00%
Director	Khung Kai Investment Co.,Ltd.: Hung, Pei-Chen	4,368,099	0.63%
Independent Director	Chen, Jun-Chao	0	0.00%
Independent Director	Chang, Tso-Hsia	0	0.00%
Independent Director	Sung, Tze-Chun	0	0.00%
Shareholding of all Directors		23,688,098	3.42%