



2026 Annual Shareholders' Meeting

MEETING HANDBOOK



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URL : www.rtm.com.tw

Stock Code : 8463

May 15 , 2026

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Ruentex Materials Co., Ltd.

Procedure of the 2026 Shareholders' Meeting

1. Call to order
2. Chairperson's statement
3. Reported matters
4. Acknowledged matters
5. Matters for Discussion
6. Other matters
7. Motion
8. Adjournment

Ruentex Materials Co., Ltd.

Agenda of the 2026 Shareholders' Meeting

Meeting type: Annual Shareholders' Meeting via video conferencing

Time: May 15, 2026(Friday) at 9:00am

Location: 3F, No. 260, Sec. 2, Bade Rd., Taipei City (Central Motion Picture Bade Building)

Virtual Meeting Platform: The Virtual Meeting Platform of Taiwan Depository & Clearing Corporation

(<https://stockservices.tdcc.com.tw>)

1. Call to order
2. Chairperson's statement
3. Reported matters
 - (1) 2025 business report
 - (2) Audit Committee's review of the 2025 annual final accounting books and statements
 - (3) Report on 2025 employees' remuneration
 - (4) Other reporting matters
4. Acknowledged matters
 - (1) The 2025 business report and financial statements
 - (2) The 2025 earnings distribution
5. Matters for Discussion
 - (1) The amendments to the Company's "Corporate Charter"
 - (2) The amendments to the Company's "Acquisition or Disposition of Assets Processing Procedure"
6. Other matters
 - (1) The lifting of directors of non-competition restrictions
7. Motion
8. Adjournment

[Reported matters]

1. 2025 business report.

Description: 2025 business report, please see Attachment 1 on page 12-15 of this Handbook.

2. Audit Committee's review of the 2025 annual final accounting books and statements.

Description: Audit Report by the Auditing Commission, please see Attachment 2 on page 16 of this Handbook.

3. Report on 2025 employees' remuneration

Description: (1) Pursuant to Article 22 of the Articles of Association.

(2) 1% is appropriated as remuneration for employees, totaling NT\$2,713,006, of which NT\$2,223,148 is allocated to junior employees, the above amount has been approved by the board of directors, and all paid in cash, the decided distribution amount is the same as the estimated amount.

4. Other reporting matters:

(1) Report on the Company's acquisition or disposal of assets from or to related parties.

Description: According to the Rules Governing Financial and Business Matters Between this Corporation and its Related Parties of the Company, please refer to the following table for the status of the Company's acquisition or disposal of assets from or to related parties in 2025:

Board of Directors Resolution Date	Item	Transaction
2025/8/13	Matters related to the construction contract for the	The Company engaged a related party to build the project on its own land 1. Type of contract: construction contract 2. Counterparty and its relationship with the Company: Ruen Yang Construction Co., Ltd., and fellow

	<p>Company's “New Parking Lot Project at Pingtung Ligang Plant”</p>	<p>subsidiary</p> <p>3. Main content of the contract: (1) Location: Lot Nos. 707 and 708, Zhonghe Section, Ligang Township, Pingtung County. (2) Contract amount: NT\$ 19,248,217 (excluding tax) (3) Terms of the contract: The construction period shall be 250 calendar days, starting from the commencement date and ending on the completion date.</p> <p>4. Reason for selecting the related party as the counterparty: The counterparty has a good reputation in the industry and has good control over construction costs and quality.</p> <p>5. Purpose, Necessity, and Expected Benefits of the Asset Acquisition: In response to the Company’s operational needs, additional parking space for transport vehicles will be established to enhance operational efficiency.</p>
<p>2025/8/13</p>	<p>Matters related to the construction contract for the Company's “New Parking Lot Project at Pingtung Ligang Plant”</p>	<p>The Company engaged a related party to build the project on its own land</p> <p>1. Type of contract: construction contract 2. Counterparty and its relationship with the Company: Ruentex Engineering & Construction Co., Ltd., and parent</p> <p>3. Main content of the contract: (1) Location: Lot Nos. 707 and 708, Zhonghe Section, Ligang Township, Pingtung County. (2) Contract amount: NT\$ 30,843,259 (excluding tax) (3) Terms of the contract: The construction period shall be 250 calendar days, starting from the date of approval of the layout</p>

		<p>inspection to the date of approval of the occupancy permit.</p> <p>4. Reason for selecting the related party as the counterparty: The counterparty has a good reputation in the industry and has good control over construction costs and quality.</p> <p>5. Purpose, Necessity, and Expected Benefits of the Asset Acquisition: In response to the Company's operational needs, additional parking space for transport vehicles will be established to enhance operational efficiency.</p>
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[Acknowledged matters]

Item 1: Submitted by the Board of Directors

Matter: Acknowledgment of the 2025 business report and financial statements.

Description: 1. The 2025 business report (please see Attachment 1 on page 12-15 of this Handbook) and financial statements for 2025 were completed (please see Attachment 3 and 4 on page 17-38 of this Handbook).

2. The above-mentioned financial statements were audited by Huang, Chin-Lien and Chang, Shu-Chiung, accountants of PwC Taiwan, and an audit report with unqualified opinions was issued by them.
3. The financial statements were reviewed by the Audit Committee, with a review report issued hereby.
4. Submit for acknowledgement.

Resolution:

Item 2: Submitted by the Board of Directors

Matter: Acknowledgment of the 2025 earnings distribution

Description: 1. The proposed distribution of the profit of the Company in 2025, in accordance with based on the Company Act and the Company's Corporate Charter, is as follows:

Ruentex Materials Co., Ltd.

Profit Distribution Table

2025

Unit: NT\$

Item	Subtotal
Undistributed profit at start of the year	\$ 11,510,940
+: Profit after tax in 2025	277,969,178
-: Defined benefit actuarial losses in 2025	(78,155)
-: Profit set aside as legal reserve (10%)	(27,789,103)
-: Provision of special reserve	(141,392,789)
Distributable profit	\$ 120,220,071
Distributed item:	
Dividend(cash dividend NT\$0.8 per share)	(120,000,000)
Undistributed profit at end of the year	\$ 220,071
Note: The distribution is according to the Company's Corporate Charter and the resolution of shareholders' meeting	

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

2. According to Letter Tai-Cai-Shui No. 871941343, dated April 30, 1998, from the Ministry of Finance, profits distributed must be individually recognized. For the profit of the current year the distributable profit in 2025 was distributed first.
3. Pursuant to International Accounting Standard No. 19 "Employee Benefits" in 2025, the defined benefit actuarial losses were adjusted, other comprehensive income were minus to the retained earnings of NT\$78,155.

4. After the proposal is submitted to the annual shareholders' meeting for resolution, the Chairman will be authorized to determine the ex-dividend base date and payment date and other related matters. In case of subsequent changes to the shareholders' dividend ratio, the Chairman is also authorized to handle the matters.
5. Submit for acknowledgement.

Resolution:

[Matters for Discussion]

Item 1: Submitted by the Board of Directors

Matter: The amendment to the Company's "Corporate Charter".

Description: 1. In response to the Company's operational needs, it is proposed to amend certain provisions of the Company's "Corporate Charter". For the comparison table of the amendments, please refer to Attachment 5 on page 39-43 of this Handbook.

2. This proposal is submitted for discussion.

Resolution:

Item 2: Submitted by the Board of Directors

Matter: The amendment to the Company's "Acquisition or Disposition of Assets Processing Procedure".

Description: 1. Pursuant to the amendment to certain provisions of the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" under FSC Order No. Jin-Guan-Zheng-Za-Zi No. 1140383333 dated July 24, 2025, the Company proposes to amend certain provisions of its "Procedures for Acquisition or Disposal of Assets." For the comparison table of the amendments, please refer to Attachment 6 on page 44-48 of this Handbook.

2. This proposal is submitted for discussion.

Resolution:

[Other matters]

Item 1: Submitted by the Board of Directors

Matter: The lifting of directors of non-competition restrictions.

Description: 1. Where any director of the Company engages in acts of competition prohibited under Article 209 of the Company Act, in order to assist the Company in smoothly expanding its business, and provided that there is no prejudice to the interests of the Company, it is proposed that the non-compete restrictions on directors be lifted. For more information, please refer to Attachment 7 on page 49 of this Handbook.

2. This proposal is submitted for discussion.

Resolution:

[Motion]

[Adjournment]

Ruentex Materials Co., Ltd.

Business Report

I. 2025 Business Overview

The Company's consolidated revenue for 2025 was NT\$7,221.68 million, representing an 8% increase compared to the previous year. The consolidated gross profit amounted to NT\$921.32 million, representing a 12% increase, with a gross profit margin of 13%. The consolidated operating income was NT\$550.29 million, an increase of 27% from the previous year, with an operating margin of 8%. The consolidated net income after tax was NT\$476.98 million, with net income attributable to the owners of the parent amounting to NT\$277.97 million. The earnings per share for the year were NT\$1.85.

As a result of the current year's operations, the production equipment in the cement business operated steadily, although rising production costs affected profitability. In addition, in the building materials business, market demand for RT-MIX ready-mixed mortar products remained strong, and overall production and sales volumes increased compared to the previous year. Furthermore, the output of the self-developed sustainable material, lightweight microspheres, increased, replacing the previously imported raw materials on which the Company had relied, and the cost benefits have gradually emerged.

In summary, the Company has demonstrated strong operating momentum in its core business. Together with contributions from investment income, overall profitability increased compared to the previous year, demonstrating steady developmental momentum.

II. Research and Development

The Company will continue its efforts in corporate transformation and investment, aiming to innovate R&D from the customers' perspective, develop high-performance niche products, enhance product competitiveness through differentiation, and create value for both the Company and the industry. In light of global climate change and rising environmental awareness, the Company continues to optimize new cementitious building materials with the aim of achieving energy savings and carbon reduction in building materials. Furthermore, the Company has developed offshore wind power underwater grouting materials, underwater grouting materials for suction bucket foundations, and thermal mud, positioning itself as a supplier of grouting materials for offshore wind turbine foundations and materials for onshore cable conduits. In addition, leveraging its expertise in wind power mortar technology, the Company has further developed high-flow, ultra-high-strength steel fiber cementitious building materials to meet the requirements of current construction projects.

In addition, to implement the government’s five strategies “Green Growth and 2050 Net Zero Transformation,” regarding carbon reduction in the construction industry, the Company has not only invested in low-carbon cement technology but has also placed greater emphasis on the development and application of green, renewable, eco-friendly, and energy-saving building materials. The Company has successfully developed and produced lightweight microspheres independently, which enable the recycling and reuse of materials, help create circular green buildings, and promote a sustainable, net zero lifestyle. This lays the foundation for sustainability and contributes to gradually achieving the nation’s net zero vision.

III. Future Outlook

(I) Outlook of the Cement Market

As we look ahead to 2026, despite the challenging external economic environment, under the continued promotion of policies such as the National Hope Project and the second energy transition, major domestic public infrastructure projects and plant expansion projects in the high-tech industry are expected to maintain stable development. Overall, the domestic cement market in 2026 is expected to benefit from green energy infrastructure and regional development plans, with demand expected to remain relatively flat compared to 2025.

(II) Market Prospect of Construction Materials

The ready-mixed mortar (RT-MIX) has earned the deep trust of customers. It is expected that in 2026, based on continued improvements in production utilization and stronger R&D efforts, along with the rigid demand for green building materials arising from the government’s Near-Zero Carbon Building Carbon Reduction Flagship Action Plan, market share will further expand, and overall sales volume is expected to maintain steady growth. For the construction materials agency business, in cooperation with the Japanese listed company NIHON FLUSH Wooden Door Production Co., Ltd., the Company has rapidly entered the market by leveraging products that combine quality and performance, together with its comprehensive distribution channel deployment. Going forward, the Company will continue to promote its products and expand its market reach, with the goal of introducing a new brand each year.

In response to the government’s offshore wind power industry strategy, the Company will continue to promote wind power-related products. At the same time, by leveraging ultra-high-performance concrete (UHPC) developed from wind power grouting technology, the Company is well positioned to meet current engineering needs with its excellent seismic

resistance and high-strength advantages, and its contribution to profitability is expected to gradually emerge. In addition, the Company's expanded glass granules manufacturing technology fulfills social responsibility by assisting the government and industries in properly handling industrial by-products and achieving 100% recycling and reuse. Having successfully replaced imported raw materials for in-house production and use, the product is now officially available for external sale. Going forward, the Company will actively expand market penetration and product applications, enhance overall operating performance, and make substantive contributions to sustainable building.

(III) Outlook of Demand for Interior Renovation and Design

The Company's subsidiaries are committed to providing customers with high-quality interior decoration design and related engineering services. Looking to the future, Taiwanese companies have successively returned to establish their headquarters, and new factories and offices in the high-tech industry are increasing. In addition, large-scale government-led urban renewal projects and incentive policies for dangerous and old buildings have accelerated project implementation, and the overall renovation and engineering market is bound to grow. The Company has also actively participated in joint development projects involving transportation and rail systems, including large-scale developments such as shopping malls, office buildings, and public facilities for high-end residential areas. By integrating aesthetics and sensory experience into the details of design and construction, and by providing high-quality one-stop services, the Company will continue to generate stable profits.

(IV) Influence of External Competition, Legal Environment, and Macro Business Environment

This year, the overall business environment has been filled with uncertainties due to global geopolitical fluctuations and external instability. However, these challenges have also created opportunities for the Company's transformation and growth. In 2026, as the government accelerates the implementation of major infrastructure and regional development projects under the National Hope Project, and actively carries out net-zero building and environmentally sustainable green energy policies, domestic economic recovery is expected to further boost overall industrial momentum. Moreover, the real estate market continues to benefit from strong demand. Together with ongoing plant expansion in the high-tech industry driving demand for surrounding construction, the growth

momentum across various business sectors is expected to outperform the previous year and demonstrate a more stable growth trend.

Looking forward to the future, the Company will focus on “R&D, technology, and distribution channels” as the key elements of its operations and maintain steady operating performance in a changing market. We uphold the philosophy of “innovation and change, and conscientiousness in each product.” By strengthening the competitiveness of products and services and cultivating core technologies to better meet customer needs, we are committed to becoming the trusted first-choice partner for both the engineering and market sides, living up to the long-term trust and expectations of our shareholders, employees, customers, and suppliers, and moving toward the goal of becoming a world-class construction material company.

I wish all shareholders,
good health and all the best

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd.
Audit Report by the Auditing Commission

The Board of Directors prepared the Company's business report, financial statements and proposal on profit distribution proposal for 2025. The financial statements were audited by Huang, Chin-Lien and Chang, Shu-Chiung, accountants of PwC Taiwan, and an audit report was issued by them. The above-mentioned business report, financial statements and proposal on profit distribution were reviewed by the Audit Committee and deemed appropriate. Therefore, in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we present this report for further examination.

To

2026 Shareholders' Meeting of Ruentex Materials Co., Ltd.

Audit Committee Convener: Shen, Xiao-Ling

March 13, 2026

Independent Auditors' Report

(2026)Cai-Shen-Bao-Zi No.25005186

To the Board of Directors of Ruentex Materials Co., Ltd.:

Audit Opinions

We have audited the consolidated balance sheets of Ruentex Materials Co., Ltd. and its subsidiaries (hereinafter referred to as “the Group”) as of December 31, 2025 and 2024, the consolidated comprehensive income statements, equity statements and cash flow statements for the years then ended, and the notes to the consolidated financial report (including a summary of significant accounting policies).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and consolidated cash flows for the years ended December 31, 2025 and 2024, in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed and issued into effect by the Financial Supervisory Commission.

Basis for Audit Opinions

We conducted our audits in accordance with the Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 the consolidated financial statements of the Group for the year ended December 31, 2025. These matters were addressed in the context of our audit opinion 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.

Key audit matters for the consolidated financial statements of the Group for the year ended December 31, 2025 are as follows:

Assessment on Recognition of Construction Contract Income - Construction Completion Progress

Description of Key Audit Matters

Regarding the accounting policy on operating revenue recognition, please refer to Note 4(28) of the consolidated financial report. For the critical accounting estimates and assumptions, please refer to Note 5. For the operating revenue, please refer to Note 6(20).

The Group's construction contract revenue was calculated based on the percentage of completion method and according to the completion progress during the construction contract period. The construction progress was calculated based on the percentage of the cost incurred for each construction contract up to the end of the financial reporting period over the estimated total cost for such construction contract. The aforementioned estimated total cost was provided by the Group based on the quantitative units of the owners' design and construction drawings, along with the fluctuations in current market prices at that time, in order to estimate various construction costs to be invested, including subcontracting, material, and labor costs.

Since the estimated total construction cost affects the completion progress and the recognition of construction contract income, and since the items of total construction cost are complicated and often involve a high degree of estimation, resulting in significant uncertainty, consequently, we considered the assessment on the construction completion progress used in the recognition of construction contract income as one of the key matters in this year's audit.

Corresponding Audit Procedures

The audit procedures we performed in response to the assessment of the stage of completion described in the above key audit matter are summarized as follows:

1. Based on our understanding of the business operation and nature of the industry of the Group, we assessed the internal operation procedures used in the estimation of total construction cost, including the procedures for determining each construction cost item (subcontracting, material, and labor costs) based on the quantitative units of the owners' design and construction drawings, and the consistency of the estimation method.
2. We assessed and tested the internal controls established by management over the recognition of construction contract income based on the construction completion progress, including checking the supporting documents for additional and deducted works during the current period and for significant valuation works.
3. We conducted on-site observation and interviews at major construction sites still in progress at the end of the period to confirm that the progress of such projects was appropriate.
4. We obtained the details of construction profit or loss at the end of the period and performed relevant substantive procedures, including randomly checking the incurred cost of the current period against appropriate supporting documents, checking additional and deducted works

against supporting documents, and recalculating the construction contract income recognized based on the construction completion progress to ensure that it had been properly recorded.

Other Matter – Unconsolidated Financial Statements

Ruentex Materials Co., Ltd. has prepared its unconsolidated financial statements for the years ended December 31, 2025 and 2024, on which we have issued an auditors' report expressing an unqualified opinion, for reference only.

Responsibilities of the Management and Governing Bodies for Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, as well as the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations, as endorsed and issued into effect by the Financial Supervisory Commission. Management is also responsible for such internal control as it determines 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 also responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to either liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Responsibilities of the Accountants for the Audit of 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatement may be caused by fraud or error. Misstatements 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 auditing standards in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We have also conducted the following tasks:

1. Identify and assess the risk of material misstatement of the consolidated financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidences in order to be used as the basis for the audit 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 Group's internal control.
3. We 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, determine whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our audit 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 Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the related notes, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence for the financial information of individual entities of the Group in order to express an opinion on the consolidated financial statements. We are responsible for the guidance, supervision and execution of the audit and for preparing the audit opinion on the consolidated financial statements.

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 statements that the personnel of our firm subject to the independence requirements have complied with the relevant ethical requirements regarding independence, and we have also communicated with those charged with governance on all relationships and other matters, including relevant safeguards, that may reasonably be thought to bear on our independence.

From the matters communicated with those charged with governance, we determine those matters that were of the most significance in the audit of the consolidated financial statements of the Group for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation preclude 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.

PwC Taiwan

Huang, Chin-Lien

Certified Public Accountant

Chang, Shu-Chiung

Financial Supervisory Commission
Approval Certificate No.: Jin-Guan-Zheng-Shen-Zi
No. 1100348083
Former Financial Supervisory Commission, Executive Yuan
Approval Certificate No.: Jin-Guan-Zheng-Shen-Zi
No. 0990042602
March, 13, 2026

Ruentex Materials Co., Ltd. and its subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT\$ thousands

Assets	Notes	December 31, 2025		December 31, 2024		
		Amount	%	Amount	%	
Current Assets						
1100	Cash and cash equivalents	6(1)	\$ 381,163	4	\$ 905,794	9
1136	Financial assets measured by amortized cost - current		50,705	-	50,000	-
1140	Contract asset - current	6(20) and 7	773,998	8	750,639	7
1150	Net notes receivable	6(2)	197,909	2	255,353	3
1160	Notes receivable - related parties - net	6(2) and 7	8,415	-	52,121	1
1170	Net Accounts Receivable	6(2)	1,099,765	11	713,190	7
1180	Accounts receivable - related parties - net	6(2) and 7	51,995	-	74,597	1
1200	Other receivables		1,633	-	2,660	-
1210	Other Receivables - related party	7	99	-	-	-
1220	Current tax assets		-	-	87	-
130X	Inventories	6(3)	831,431	8	751,973	7
1410	Prepayments		90,000	1	31,031	-
1470	Other Current Assets	6(1) and 8	159,328	2	155,701	2
11XX	Total current assets		<u>3,646,441</u>	<u>36</u>	<u>3,743,146</u>	<u>37</u>
Non-current assets						
1517	Financial assets at fair value through other comprehensive income - non- current	6(4) and 7	543,449	5	717,099	7
1550	Investments accounted for using equity method	6(5)(13) and 8	1,707,545	17	1,576,964	16
1600	Property, plant, and equipment	6(6), 7 and 8	3,865,049	38	3,700,847	37
1755	Right-of-use assets	6(7)	20,129	-	36,837	-
1780	Intangible Assets	6(8)	52,983	1	164,806	2
1840	Deferred tax Assets	6(28)	58,095	1	32,464	-
1900	Other non-current Assets	6(1)(6) and 8	203,049	2	117,580	1
15XX	Total non-current assets		<u>6,450,299</u>	<u>64</u>	<u>6,346,597</u>	<u>63</u>
1XXX	Total Assets		<u>\$ 10,096,740</u>	<u>100</u>	<u>\$ 10,089,743</u>	<u>100</u>

(Continued)

Ruentex Materials Co., Ltd. and its subsidiaries
Consolidated Balance Sheet
December 31, 2025 and 2024

Unit: NT\$ thousands

Liabilities and Equity	Notes	December 31, 2025		December 31, 2024		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term borrowings	6(10) and 8	\$ 1,700,000	17	\$ 1,200,000	12
2110	Short-term notes and bills payable	6(11)	409,898	4	409,822	4
2130	Contract liabilities - current	6(20) and 7	55,818	1	94,412	1
2150	Notes payable		116,824	1	201,331	2
2160	Notes payable - related party	7	1,924	-	566	-
2170	Accounts Payable		1,091,489	11	1,214,182	12
2180	Accounts payable - related party	7	162,427	2	2,107	-
2200	Other payables	6(12)	250,389	2	288,585	3
2220	Other Payable - Related Party	7	13,212	-	446	-
2230	Income tax liabilities of current period		51,839	-	49,661	1
2280	Lease liabilities - current	6(7)	21,648	-	24,440	-
2399	Other current liabilities - other	6(15)	18,456	-	5,628	-
21XX	Total Current Liabilities		<u>3,893,924</u>	<u>38</u>	<u>3,491,180</u>	<u>35</u>
Non-current liabilities						
2540	Long-term borrowings	6(13) and 8	3,060,000	30	3,430,000	34
2570	Deferred income tax liabilities	6(28)	558	-	5,417	-
2580	Lease liabilities - non-current	6(7)	6,986	-	15,499	-
2600	Other non-Current liabilities	6(14)(15)	36,909	1	38,478	-
25XX	Total Non-Current Liabilities		<u>3,104,453</u>	<u>31</u>	<u>3,489,394</u>	<u>34</u>
2XXX	Total Liabilities		<u>6,998,377</u>	<u>69</u>	<u>6,980,574</u>	<u>69</u>
Equity						
Equity attributed to owners of the parent						
	Capital	6(17)				
3110	Share capital		1,500,000	15	1,500,000	15
	Capital surplus	6(18)				
3200	Capital surplus		746,018	7	746,018	7
	Retained earnings	6(19)				
3310	Legal reserve		81,032	1	62,246	1
3320	Special reserve		48,663	1	55,895	1
3350	Undistributed earnings		289,402	3	188,065	2
	Other equities					
3400	Other equities		(190,056)	(2)	(48,663)	(1)
31XX	Total equity attributable to owners of parent		<u>2,475,059</u>	<u>25</u>	<u>2,503,561</u>	<u>25</u>
36XX	Non-controlling Interest	4(3)	<u>623,304</u>	<u>6</u>	<u>605,608</u>	<u>6</u>
3XXX	Total Equity		<u>3,098,363</u>	<u>31</u>	<u>3,109,169</u>	<u>31</u>
	Significant Contingent Liabilities and Unrecognized Commitments	9				
	Significant subsequent events	11				
3X2X	Total Liabilities and Equity		<u>\$ 10,096,740</u>	<u>100</u>	<u>\$ 10,089,743</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements, please refer to them all.

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd. and its subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands
(Except earnings per share, which is in NT\$)

Item	Notes	2025		2024	
		Amount	%	Amount	%
4000 Operating Revenue	6(20) and 7	\$ 7,221,680	100	\$ 6,667,704	100
5000 Operation cost	6(3)(8)(14)(21)(26)(27) and 7	(6,300,355)	(87)	(5,845,109)	(88)
5900 Gross profit		921,325	13	822,595	12
Operating Expenses	6(8)(14)(26)(27) and 7				
6100 Selling expenses		(131,916)	(2)	(121,790)	(2)
6200 General & administrative expenses		(173,908)	(2)	(204,986)	(3)
6300 R&D expenses		(64,965)	(1)	(58,942)	(1)
6450 Expected credit impairment loss	12(2)	(246)	-	(3,391)	-
6000 Total Operating Expenses		(371,035)	(5)	(389,109)	(6)
6900 Operating Profit		550,290	8	433,486	6
Non-operating Income and Expenses					
7100 Interest revenue	6(22)	11,488	-	8,594	-
7010 Other income	6(4)(23)	31,109	1	27,562	1
7020 Other gains and losses	6(9)(24)	(133,364)	(2)	(778)	-
7050 Financial Costs	6(25)	(96,158)	(1)	(69,064)	(1)
7060 Share of income of associates and joint ventures accounted for using the equity method	6(5)	175,491	2	12,616	-
7000 Total non-operating income and expenses		(11,434)	-	(21,070)	-
7900 Net profit before tax		538,856	8	412,416	6
7950 Income tax expense	6(28)	(61,874)	(1)	(74,002)	(1)
8200 Net income of current period		\$ 476,982	7	\$ 338,414	5
Other comprehensive income (net)					
Items not to be reclassified into profit or loss					
8311 Remeasurements of the defined benefit plan	6(14)	(\$ 308)	-	\$ 1,304	-
8316 Unrealized profit or loss on equity investments at fair value through other comprehensive income	6(4)	(173,650)	(3)	78,015	1
8349 Income tax relating to non-reclassified items	6(28)	4,920	-	(2,224)	-
8310 Total of items not to be reclassified into profit or loss		(169,038)	(3)	77,095	1
8500 Total comprehensive income for the current period		\$ 307,944	4	\$ 415,509	6
Profit attributable to:					
8610 Owners of the parent		\$ 277,969	4	\$ 187,533	3
8620 Non-controlling Interest		\$ 199,013	3	\$ 150,881	2
Comprehensive Income attributed to:					
8710 Owners of the parent		\$ 136,498	2	\$ 250,952	4
8720 Non-controlling Interest		\$ 171,446	2	\$ 164,557	2
Earnings per share	6(29)				
9750 Basic earnings per share		\$ 1.85		\$ 1.25	
9850 Diluted earnings per share		\$ 1.85		\$ 1.25	

The accompanying notes are an integral part of these consolidated financial statements, please refer to them all.

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd. and its subsidiaries
Consolidated Statements of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands

	Equity attributed to owners of the parent											
	Notes	Capital surplus			Retained earnings			Unrealized financial assets at fair value through other comprehensive income acquired	Total	Non-controlling Interest	Total Equity	
		Share capital	Issued at premium	Difference between the equity price and the book value of actual acquisition or disposition of subsidiaries	Changes in the ownership interests of subsidiaries as recognized	Legal reserve	Special reserve					Undistributed earnings
<u>2024</u>												
Balance on January 1, 2024		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 40,391	\$ 50,770	\$ 50,317	\$ 114,756	(\$ 111,752)	\$ 2,281,215	\$ 322,234	\$ 2,603,449
Net income of current period		-	-	-	-	-	-	187,533	-	187,533	150,881	338,414
Other comprehensive income		-	-	-	-	-	-	330	63,089	63,419	13,676	77,095
Total comprehensive income for this period		-	-	-	-	-	-	187,863	63,089	250,952	164,557	415,509
Appropriation and distribution of the earnings for 2023:	6(19)											
Profit set aside as legal reserve		-	-	-	-	11,476	-	(11,476)	-	-	-	-
Provision of special reserves		-	-	-	-	-	5,578	(5,578)	-	-	-	-
Cash dividends		-	-	-	-	-	-	(97,500)	-	(97,500)	-	(97,500)
Changes in ownership interests in subsidiaries	4(3) and 6(30)	-	-	-	68,894	-	-	-	-	68,894	211,067	279,961
Cash dividends for non-controlling interests	4(3)	-	-	-	-	-	-	-	-	-	(92,250)	(92,250)
Balance on December 31, 2024		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 109,285	\$ 62,246	\$ 55,895	\$ 188,065	(\$ 48,663)	\$ 2,503,561	\$ 605,608	\$ 3,109,169
<u>2025</u>												
Balance on January 1, 2025		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 109,285	\$ 62,246	\$ 55,895	\$ 188,065	(\$ 48,663)	\$ 2,503,561	\$ 605,608	\$ 3,109,169
Net income of current period		-	-	-	-	-	-	277,969	-	277,969	199,013	476,982
Other comprehensive income		-	-	-	-	-	-	(78)	(141,393)	(141,471)	(27,567)	(169,038)
Total comprehensive income for this period		-	-	-	-	-	-	277,891	(141,393)	136,498	171,446	307,944
Appropriation and distribution of the earnings for 2024:	6(19)											
Profit set aside as legal reserve		-	-	-	-	18,786	-	(18,786)	-	-	-	-
Reversal of special reserve		-	-	-	-	-	(7,232)	7,232	-	-	-	-
Cash dividends		-	-	-	-	-	-	(165,000)	-	(165,000)	-	(165,000)
Cash dividends for non-controlling interests	4(3)	-	-	-	-	-	-	-	-	-	(153,750)	(153,750)
Balance on December 31, 2025		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 109,285	\$ 81,032	\$ 48,663	\$ 289,402	(\$ 190,056)	\$ 2,475,059	\$ 623,304	\$ 3,098,363

The accompanying notes are an integral part of these consolidated financial statements, please refer to them all

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd. and its subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands

	Notes	2025	2024
<u>Cash flows from operating activities</u>			
Profit before Income Tax current period		\$ 538,856	\$ 412,416
Adjustments			
Income and expenses with no cash flow effects			
Depreciation expense	6(6)(7) (26)	298,957	282,159
Depreciation and amortization expenses	6(8)(26)	1,136	6,403
Expected credit impairment loss	12(2)	246	3,391
Interest Cost	6(25)	96,158	69,064
Interest revenue	6(22)	(11,488)	(8,594)
Dividend income	6(23)	(24,497)	(24,497)
Reclassification of provision to other income	6(23)	(2,922)	(1,353)
Compensation cost of employee stock options	6(16) (27)	-	1,735
Share of profit of associates and joint ventures accounted for using the equity method	6(5)	(175,491)	(12,616)
Loss on disposal of property, plant and equipment	6(24)	-	41
Gain on write-off of overdue payables	6(23)	(766)	(465)
Reclassification of other payables to other income	6(23)	(39)	(89)
Gains on lease modifications	6(7)(24)	(5)	-
Impairment loss on intangible assets	6(8)(24)	112,410	-
Impairment loss on other financial assets	6(8)(24)	20,000	-
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Contract asset - current		(23,359)	(372,902)
Notes receivable		57,444	(86,866)
Bills receivable - related parties		43,706	(46,618)
Accounts receivable		(386,821)	152,976
Account Receivable - Related Party		22,602	173,405
Other receivables		(21)	3,298
Other Receivables - related party		(99)	-
Inventories		(79,458)	(19,155)
Prepayments		(58,969)	6,677
Other Current Assets		(1)	1
Net change in liabilities related to operating activities			
Contract liabilities		(38,594)	44,060
Notes payable		(84,507)	64,754
Notes payable - related party		1,358	(155)
Accounts Payable		(121,927)	474,160
Accounts payable - related party		160,320	49
Other payables		(16,761)	35,436
Other payables - related party		1,845	(172)
Provisions - current and non-current	6(15)	9,771	1,310
Other Current liabilities		3,875	1,589
Other non-Current liabilities		(1,376)	76
Cash flow in from operating		341,583	1,159,518
Dividends received	6(5)(23)	69,407	24,497
Interest received		12,536	6,922
Interest paid		(97,122)	(67,374)
Income tax paid		(85,266)	(68,251)
Income tax refunded		87	-
Cash inflow from operating activities		241,225	1,055,312

(Continued)

Ruentex Materials Co., Ltd. and its subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands

	Notes	2025	2024
<u>Cash flows from investing activities</u>			
Acquisition of financial assets measured at amortized costs - current		(\$ 705)	(\$ 50,000)
Acquisition of financial Assets at fair value through other comprehensive income	6(4)	-	(885)
Increase in other financial assets		(3,670)	(138,778)
Real estate, plant and equipment acquired	6(31)	(451,489)	(270,942)
Acquisition of intangible assets	6(8)	(1,723)	(935)
Acquisition of investments accounted for using the equity method	6(5)	-	(1,564,348)
Increase in prepayments for equipment		(6,747)	(1,533)
Increase in prepayments for building and land	6(6)	(100,653)	-
Increase in prepaid construction payments	7(3)	-	(2,084)
Decrease (increase) in refundable deposits		(109)	49
Cash used in investing activities		(565,096)	(2,029,456)
<u>Cash flows from financing activities</u>			
Increase in short-term borrowings	6(32)	500,000	450,000
Increase in short-term bills payable	6(32)	-	140,000
Proceeds from long-term borrowings	6(32)	870,000	1,380,000
Repayments of long-term borrowings	6(32)	(1,240,000)	(450,000)
Principal elements of lease payments	6(32)	(13,613)	(30,051)
Increase in guarantee deposits	6(32)	1,603	1,251
Cash dividends paid	6(19)	(165,000)	(97,500)
Changes in non-controlling interests - cash capital increase by subsidiaries	6(30)	-	278,226
Changes in non-controlling interests - cash dividends paid by subsidiaries	4(3)	(153,750)	(92,250)
Net cash generated from (used in) financing activities		(200,760)	1,579,676
Increase (decrease) of cash and cash equivalents – current period		(524,631)	605,532
Cash and cash equivalents, beginning of period		905,794	300,262
Cash and cash equivalents, end of period		<u>\$ 381,163</u>	<u>\$ 905,794</u>

The accompanying notes are an integral part of these consolidated financial statements, please refer to them all.

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

[Attachment 4]

Independent Auditors' Report

(2026)Cai-Shen-Bao-Zi No.25004353

To the Board of Directors of Ruentex Materials Co., Ltd.:

Audit Opinions

We have audited the unconsolidated balance sheets of Ruentex Materials Co., Ltd. as of December 31, 2025, and 2024; the unconsolidated statements of comprehensive income, changes in equity, and cash flows for the years then ended; and the notes to the unconsolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying unconsolidated financial statements present fairly, in all material respects, the unconsolidated financial position of Ruentex Materials Co., Ltd. as of December 31, 2025 and 2024, and its unconsolidated financial performance and unconsolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Audit Opinions

We conducted our audits in accordance with the Rules Governing Auditing and Certification of Financial Statements by Certified Public Accountants and auditing standards in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Unconsolidated Financial Statements section of our report. We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 the unconsolidated financial statements of the Company for the year ended December 31, 2025. These matters were addressed in the context of our audit opinion of the unconsolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters for the unconsolidated financial statements of Ruentex Materials Co., Ltd. for the year ended December 31, 2025 are as follows:

Assessment on Recognition of Construction Contract Income – Construction Completion Progress

Description of Key Audit Matters

Regarding the accounting policy on operating revenue recognition, please refer to Note 4(25) of the unconsolidated financial report. For the critical accounting estimates and assumptions, please refer to Note 5. For the operating revenue, please refer to Note 6(19).

Ruentex Materials Co., Ltd. and its subsidiaries'(investments accounted for using the equity method) construction contract revenue was calculated based on the percentage of completion method and according to the completion progress during the construction contract period. The construction progress was calculated based on the percentage of the cost incurred for each construction contract up to the end of the financial reporting period over the estimated total cost for such construction contract. The aforementioned estimated total cost was provided by Ruentex Materials Co., Ltd. and its subsidiaries based on the quantitative units of the owners' design and construction drawings, along with the fluctuations in current market prices at that time. This estimate was made to determine various construction costs to be invested, including subcontracting, material, and labor costs.

Since the estimated total construction cost affects the completion progress and the recognition of construction contract income, and since the items of total construction cost are complicated and often involve a high degree of estimation, resulting in significant uncertainty, consequently, we considered the assessment on the construction completion progress used in the recognition of construction contract income as one of the key matters in this year's audit.

Corresponding Audit Procedures

The procedures that we have conducted in response to the construction completion progress by Ruentex Materials Co., Ltd. and its subsidiaries (accounted in equity method investments) of the above key audit matter are summarized as follows:

1. Based on our understanding of the business operations and the nature of the industry of Ruentex Materials Co., Ltd. and its subsidiaries, we assessed the internal operating procedures used in the estimation of the total construction cost. This includes the procedures for determining each construction cost item (subcontracting costs, material costs, and labor costs) based on the quantitative units of the owners' design and construction drawings, as well as the consistency of the estimation method.
2. We assessed and tested the internal controls established by management over the recognition of construction contract income based on the construction completion progress,

including checking the supporting documents for additional and deducted works during the current period and for significant valuation works.

3. We conducted on-site observation and interviews at major construction sites still in progress at the end of the period to confirm that the progress of such projects was appropriate.
4. We obtained the details of construction profit or loss at the end of the period and performed relevant substantive procedures, including randomly checking the incurred cost of the current period against appropriate supporting documents, checking additional and deducted works against supporting documents, and recalculating the construction contract income recognized based on the construction completion progress to ensure that it had been properly recorded.

Responsibilities of the Management and Governing Bodies for Unconsolidated Financial Statements

Management is responsible for the preparation and fair presentation of the unconsolidated financial statements in accordance with 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 unconsolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance of Ruentex Materials Co., Ltd. (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Responsibilities of the Accountants for the Audit of Unconsolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the unconsolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards in the Republic of China will always detect a material misstatement when it exists. Misstatement may be caused by fraud or error. Misstatements 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 unconsolidated financial statements.

As part of an audit in accordance with the auditing standards in the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We have also conducted the following tasks:

1. Identify and assess the risk of material misstatement of the unconsolidated financial statements due to fraud or error, design and adopt appropriate countermeasures for the risks assessed, and obtain sufficient and appropriate audit evidences in order to be used as the basis for the audit 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 Company's internal control.
3. We 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 Ruentex Materials Co., Ltd.'s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the unconsolidated financial statements or, if such disclosures are inadequate, to modify our audit 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 Ruentex Materials Co., Ltd. to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the unconsolidated financial statements, including the related notes, and whether the unconsolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence for the financial information of individual entities of Ruentex Materials Co., Ltd. in order to express an opinion on the unconsolidated financial statements. We are responsible for the guidance, supervision and execution of the audit and for preparing the audit opinion on the unconsolidated financial statements.

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 statements that the personnel of our firm subject to the independence requirements have complied with the relevant ethical requirements regarding independence, and we have also communicated with those charged with governance on all relationships and other matters, including relevant safeguards, that may reasonably be thought to bear on our independence.

From the matters communicated with those charged with governance, we determine those matters that were of the most significance in the audit of the unconsolidated financial statements of Ruentex Materials Co., Ltd. for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation preclude 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.

PwC Taiwan

Huang, Chin-Lien

Certified Public Accountant

Chang, Shu-Chiung

Financial Supervisory Commission

Approval Certificate No.: Jin-Guan-Zheng-Shen-Zi

No. 1100348083

Former Financial Supervisory Commission, Executive Yuan

Approval Certificate No.: Jin-Guan-Zheng-Shen-Zi

No. 0990042602

March 13, 2026

Ruentex Materials Co., Ltd.
Unconsolidated Balance Sheets
December 31, 2025 and 2024

Unit: NT\$ thousands

Assets	Notes	December 31, 2025		December 31, 2024		
		Amount	%	Amount	%	
Current Assets						
1100	Cash and cash equivalents	6(1)	\$ 192,010	2	\$ 159,073	2
1140	Contract asset - current	6(19) and 7	19,598	-	23,530	-
1150	Net notes receivable	6(2)	196,334	3	252,803	3
1160	Notes receivable - related parties - net	6(2) and 7	8,579	-	5,485	-
1170	Net Accounts Receivable	6(2)	637,304	8	618,403	8
1180	Accounts receivable - related parties - net	6(2) and 7	23,052	-	35,328	1
1210	Other Receivables - related party	7	99	-	-	-
1220	Current tax assets		-	-	87	-
130X	Inventories	6(3)	831,431	10	751,973	9
1410	Prepayments		54,074	1	27,908	-
1470	Other Current Assets		881	-	856	-
11XX	Total current assets		<u>1,963,362</u>	<u>24</u>	<u>1,875,446</u>	<u>23</u>
Non-current assets						
1517	Financial assets at fair value through other comprehensive income - non-current	6(4) and 7	400,274	5	528,970	6
1550	Investments accounted for using equity method	6(5)(13) and 8	1,996,393	24	1,857,611	23
1600	Property, plant, and equipment	6(6), 7 and 8	3,729,274	45	3,694,552	45
1755	Right-of-use assets	6(7)	16,526	-	26,215	-
1780	Intangible Assets	6(8)	52,623	-	164,765	2
1840	Deferred tax Assets	6(27)	55,494	1	29,533	-
1900	Other non-current Assets	6(1) and 8	100,175	1	115,426	1
15XX	Total non-current assets		<u>6,350,759</u>	<u>76</u>	<u>6,417,072</u>	<u>77</u>
1XXX	Total Assets		<u>\$ 8,314,121</u>	<u>100</u>	<u>\$ 8,292,518</u>	<u>100</u>

(Continued)

Ruentex Materials Co., Ltd.
Unconsolidated Balance Sheets
December 31, 2025 and 2024

Unit: NT\$ thousands

Liabilities and Equity	Notes	December 31, 2025		December 31, 2024		
		Amount	%	Amount	%	
Current liabilities						
2100	Short-term borrowings	6(10) and 8	\$ 1,700,000	21	\$ 1,200,000	14
2110	Short-term notes and bills payable	6(11)	409,898	5	409,822	5
2130	Contract liabilities - current	6(19) and 7	42,844	1	39,729	-
2150	Notes payable		69,177	1	123,599	2
2160	Notes payable - related party	7	1,924	-	566	-
2170	Accounts Payable		273,208	3	295,242	4
2180	Accounts payable - related party	7	2,361	-	2,107	-
2200	Other payables	6(12)	195,259	2	220,254	3
2220	Other Payable - Related Party	7	13,130	-	368	-
2230	Income tax liabilities of current period		9,063	-	13,918	-
2280	Lease liabilities - current	6(7)	18,610	-	16,344	-
2399	Other current liabilities - other	6(15)	14,000	-	1,626	-
21XX	Total Current Liabilities		<u>2,749,474</u>	<u>33</u>	<u>2,323,575</u>	<u>28</u>
Non-current liabilities						
2540	Long-term borrowings	6(13) and 8	3,060,000	37	3,430,000	42
2570	Deferred income tax liabilities	6(27)	37	-	38	-
2580	Lease liabilities - non-current	6(7)	6,357	-	12,781	-
2600	Other non-Current liabilities		23,194	-	22,563	-
25XX	Total Non-Current Liabilities		<u>3,089,588</u>	<u>37</u>	<u>3,465,382</u>	<u>42</u>
2XXX	Total Liabilities		<u>5,839,062</u>	<u>70</u>	<u>5,788,957</u>	<u>70</u>
Equity						
Capital						
3110	Share capital	6(16)	1,500,000	18	1,500,000	18
Capital surplus						
3200	Capital surplus	6(17)	746,018	9	746,018	9
Retained earnings						
3310	Legal reserve	6(18)	81,032	1	62,246	1
3320	Special reserve		48,663	1	55,895	1
3350	Undistributed earnings		289,402	3	188,065	2
Other equities						
3400	Other equities		(190,056)	(2)	(48,663)	(1)
3XXX	Total Equity		<u>2,475,059</u>	<u>30</u>	<u>2,503,561</u>	<u>30</u>
Significant Contingent Liabilities and Unrecognized Commitments						
Significant subsequent events						
3X2X	Total Liabilities and Equity		<u>\$ 8,314,121</u>	<u>100</u>	<u>\$ 8,292,518</u>	<u>100</u>

The accompanying notes are an integral part of these unconsolidated financial statements, please refer to them all.

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd.
Unconsolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands
(Except earnings per share, which is in NT\$)

Item	Notes	2025		2024	
		Amount	%	Amount	%
4000 Operating Revenue	6(19) and 7	\$ 4,765,815	100	\$ 4,673,931	100
5000 Operation cost	6(3)(8) (14)(20) (25) (26) and 7	(4,315,361)	(90)	(4,242,604)	(91)
5900 Gross profit		<u>450,454</u>	<u>10</u>	<u>431,327</u>	<u>9</u>
Operating Expenses	6(8)(14) (26) (26) and 7				
6100 Selling expenses		(100,048)	(2)	(99,296)	(2)
6200 General & administrative expenses		(78,443)	(2)	(100,071)	(2)
6300 R&D expenses		(64,965)	(1)	(58,942)	(2)
6450 Expected credit impairment loss	12(2)	(246)	-	(3,391)	-
6000 Total Operating Expenses		<u>(243,702)</u>	<u>(5)</u>	<u>(261,700)</u>	<u>(6)</u>
6900 Operating Profit		<u>206,752</u>	<u>5</u>	<u>169,627</u>	<u>3</u>
Non-operating Income and Expenses					
7100 Interest revenue	6(21)	2,305	-	2,117	-
7010 Other income	6(22)	21,078	-	19,315	-
7020 Other gains and losses	6(8)(9) 6(23)	(133,179)	(3)	(778)	-
7050 Financial Costs	6(7)(24)	(96,085)	(2)	(68,900)	(1)
7070 Share of profit or loss of subsidiaries, associates and joint ventures accounted for using the equity method	6(5)	<u>267,717</u>	<u>6</u>	<u>85,740</u>	<u>2</u>
7000 Total non-operating income and expenses		<u>61,836</u>	<u>1</u>	<u>37,494</u>	<u>1</u>
7900 Net profit before tax		268,588	6	207,121	4
7950 Income tax benefit (expense)	6(27)	9,381	-	(19,588)	-
8200 Net income of current period		<u>\$ 277,969</u>	<u>6</u>	<u>\$ 187,533</u>	<u>4</u>
Other comprehensive income (net) Items not to be reclassified into profit or loss					
8316 Unrealized profit or loss on equity investments at fair value through other comprehensive income	6(4)	(\$ 128,696)	(3)	\$ 56,967	1
8330 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using the equity method – items not to be reclassified subsequently to profit or loss		(12,775)	-	6,452	-
8310 Total of items not to be reclassified into profit or loss		<u>(141,471)</u>	<u>(3)</u>	<u>63,419</u>	<u>1</u>
8500 Total comprehensive income for this period		<u>\$ 136,498</u>	<u>3</u>	<u>\$ 250,952</u>	<u>5</u>
Earnings per share	6(28)				
9750 Basic earnings per share		<u>\$</u>	<u>1.85</u>	<u>\$</u>	<u>1.25</u>
9850 Diluted earnings per share		<u>\$</u>	<u>1.85</u>	<u>\$</u>	<u>1.25</u>

The accompanying notes are an integral part of these unconsolidated financial statements, please refer to them all.

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd.
Unconsolidated Statements of Changes in Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands

	Notes	Capital surplus			Retained earnings			Unrealized financial assets at fair value through other comprehensive income acquired	Total Equity	
		Share capital	Issued at premium	Difference between the equity price and the book value of actual acquisition or disposition of subsidiaries	Changes in the ownership interests of subsidiaries as recognized	Legal reserve	Special reserve			Undistributed earnings
<u>2024</u>										
Balance on January 1, 2024		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 40,391	\$ 50,770	\$ 50,317	\$ 114,756	(\$ 111,752)	\$ 2,281,215
Net income of current period		-	-	-	-	-	-	187,533	-	187,533
Other comprehensive income		-	-	-	-	-	-	330	63,089	63,419
Total comprehensive income for this period		-	-	-	-	-	-	187,863	63,089	250,952
Appropriation and distribution of the earnings for 2023:	6(18)									
Profit set aside as legal reserve		-	-	-	-	11,476	-	(11,476)	-	-
Provision of special reserves		-	-	-	-	-	5,578	(5,578)	-	-
Cash dividends		-	-	-	-	-	-	(97,500)	-	(97,500)
Changes in ownership interests in subsidiaries	6(5)	-	-	-	68,894	-	-	-	-	68,894
Balance on December 31, 2024		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 109,285	\$ 62,246	\$ 55,895	\$ 188,065	(\$ 48,663)	\$ 2,503,561
<u>2025</u>										
Balance on January 1, 2025		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 109,285	\$ 62,246	\$ 55,895	\$ 188,065	(\$ 48,663)	\$ 2,503,561
Net income of current period		-	-	-	-	-	-	277,969	-	277,969
Other comprehensive income		-	-	-	-	-	-	(78)	(141,393)	(141,471)
Total comprehensive income for this period		-	-	-	-	-	-	277,891	(141,393)	136,498
Appropriation and distribution of the earnings for 2024:	6(18)									
Profit set aside as legal reserve		-	-	-	-	18,786	-	(18,786)	-	-
Reversal of special reserve		-	-	-	-	-	(7,232)	7,232	-	-
Cash dividends		-	-	-	-	-	-	(165,000)	-	(165,000)
Balance on December 31, 2025		\$ 1,500,000	\$ 621,657	\$ 15,076	\$ 109,285	\$ 81,032	\$ 48,663	\$ 289,402	(\$ 190,056)	\$ 2,475,059

The accompanying notes are an integral part of these unconsolidated financial statements, please refer to them all.

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd.
Unconsolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands

	Notes	2025	2024
<u>Cash flows from operating activities</u>			
Profit before Income Tax current period		\$ 268,588	\$ 207,121
Adjustments			
Income and expenses			
Depreciation expense	6(6)(7) (25)	288,557	272,001
Depreciation and amortization expenses	6(8)(25)	1,017	6,269
Expected credit impairment loss	12(2)	246	3,391
Interest Cost	6(24)	96,085	68,900
Interest revenue	6(21)	(2,305)	(2,117)
Dividend income	6(22)	(18,001)	(18,001)
Share of gains of subsidiaries, associates and joint ventures accounted for using the equity method	6(5)	(267,717)	(85,740)
Loss on disposal of property, plant and equipment	6(23)	-	41
Gains on lease modifications	6(7)(23)	(5)	-
Impairment loss on intangible assets	6(8)(23)	112,410	-
Impairment loss on other financial assets	6(8)(23)	20,000	-
Changes in assets/liabilities relating to operating activities			
Net changes in assets relating to operating activities			
Contract asset		3,932	(10,792)
Notes receivable		56,469	(84,316)
Bills receivable - related parties		(3,094)	(1,590)
Accounts receivable		(19,147)	(4,875)
Account Receivable - Related Party		12,276	1,935
Other Receivables - related party		(99)	-
Inventories		(79,458)	(19,155)
Prepayments		(26,166)	4,458
Other Current Assets		(23)	598
Net change in liabilities related to operating activities			
Contract liabilities - current		3,115	12,516
Notes payable		(54,422)	28,252
Notes payable - related party		1,358	(155)
Accounts Payable		(22,034)	80,840
Accounts payable - related party		254	49
Other payables		(3,601)	35,667
Other payables – related party		1,841	(19)
Provisions - current and non-current	6(15)	11,417	-
Other Current liabilities		957	243
Other non-Current liabilities		(972)	2,822
Cash flow in from operating		381,478	498,343
Interest received		2,303	2,114
Dividends received		134,161	60,751
Interest paid		(97,047)	(67,210)
Income tax paid		(21,436)	(14,207)
Income tax refunded		87	-
Cash inflow from operating activities		<u>399,546</u>	<u>479,791</u>

(Continued)

Ruentex Materials Co., Ltd.
Unconsolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousands

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
<u>Cash flows from investing activities</u>			
Acquisition of financial assets at fair value	6(4)		
through other comprehensive income		\$ -	(\$ 885)
Increase in other financial assets		(44)	(42)
Real estate, plant and equipment acquired	6(29)	(319,603)	(269,639)
Acquisition of intangible assets	6(8)	(1,285)	(935)
Acquisition of investments accounted for using the equity method	6(5)		(1,564,348)
Increase in prepayments for equipment		(6,747)	(1,533)
Increase in prepaid construction payments	7(3)	-	(2,084)
Decrease (increase) in refundable deposits		(42)	49
Cash used in investing activities		(327,721)	(1,839,417)
<u>Cash flows from financing activities</u>			
Increase in short-term borrowings	6(30)	500,000	450,000
Increase in short-term bills payable	6(30)	-	140,000
Proceeds from long-term borrowings	6(30)	870,000	1,380,000
Repayments of long-term borrowings	6(30)	(1,240,000)	(450,000)
Increase in guarantee deposits	6(30)	1,603	898
Principal elements of lease payments	6(30)	(5,491)	(22,044)
Cash dividends paid	6(18)	(165,000)	(97,500)
Net cash generated from (used in) financing activities		(38,888)	1,401,354
Increase in cash and cash equivalents for the current period		32,937	41,728
Cash and cash equivalents, beginning of period		159,073	117,345
Cash and cash equivalents, end of period		\$ 192,010	\$ 159,073

The accompanying notes are an integral part of these unconsolidated financial statements, please refer to them all.

Chairman: Mo, Wei-Han

Manager: Lin, Yi-Chieh

Accounting Manager: Wu, Po-Chung

Ruentex Materials Co., Ltd.

[Attachment 5]

Table of Comparison of Clauses Before and After Amendment of the Corporate Charter

After amendment	Before amendment	Description
<p>Article 2</p> <p>The business of the Company shall include the following areas:</p> <p>1 A201010 Afforestation/Silviculture</p> <p>2 B202010 Mining of Non-metallic</p> <p>3 B601010 Quarrying</p> <p>4 C802990 Other Chemical Products Manufacturing</p> <p><u>5 C901020 Glass and Glass Products Manufacturing</u></p> <p>6 C901030 Cement Manufacturing</p> <p>7 C901040 Manufacture of Ready-mix Concrete</p> <p>8 C901050 Cement and Concrete Products Manufacturing</p> <p>9 C901060 Manufacture of Refractory Products</p> <p>10 C901990 Other Non-Metallic Mineral Products Manufacturing</p> <p><u>11 E101011 Comprehensive Construction Activities</u></p> <p>12 E502010 Fuel Catheter Installation Engineering</p> <p>13 E599010 Piping Engineering</p> <p>14 E601010 Electric Appliance Construction</p> <p>15 E601020 Electric Appliance Installation</p> <p>16 E603010 Cable Installation Engineering</p> <p>17 E603020 Elevator Installation Engineering</p>	<p>Article 2</p> <p>The business of the Company shall include the following areas:</p> <p>1 A201010 Afforestation/Silviculture</p> <p>2 B202010 Mining of Non-metallic</p> <p>3 B601010 Quarrying</p> <p>4 C802990 Other Chemical Products Manufacturing</p> <p>5 C901030 Cement Manufacturing</p> <p>6 C901040 Manufacture of Ready-mix Concrete</p> <p>7 C901050 Cement and Concrete Products Manufacturing</p> <p>8 C901060 Manufacture of Refractory Products</p> <p>9 C901990 Other Non-Metallic Mineral Products Manufacturing</p> <p>10 E502010 Fuel Catheter Installation Engineering</p> <p>11 E599010 Piping Engineering</p> <p>12 E601010 Electric Appliance Construction</p> <p>13 E601020 Electric Appliance Installation</p> <p>14 E603010 Cable Installation Engineering</p> <p>15 E603020 Elevator Installation Engineering</p> <p>16 E603040 Fire Safety Equipment Installation Engineering</p>	<p>Add business items and revise item numbering</p>

After amendment	Before amendment	Description
18 E603040 Fire Safety Equipment Installation Engineering	17 E603050 Automatic Control Equipment Engineering	
19 E603050 Automatic Control Equipment Engineering	18 E603090 Lighting Equipments Construction	
20 E603090 Lighting Equipments Construction	19 E603100 Electric Welding Engineering	
21 E603100 Electric Welding Engineering	20 E604010 Machinery Installation	
22 E604010 Machinery Installation	21 E605010 Computer Equipment Installation	
23 E605010 Computer Equipment Installation	22 E701010 Telecommunications Engineering	
24 E701010 Telecommunications Engineering	23 E801010 Indoor Decoration	
25 E801010 Indoor Decoration	24 E801020 Doors and Windows Installation Engineering	
26 E801020 Doors and Windows Installation Engineering	25 E801030 Indoor Light-gauge Steel Frame Engineering	
27 E801030 Indoor Light-gauge Steel Frame Engineering	26 E801040 Glass Installation Engineering	
28 E801040 Glass Installation Engineering	27 E801070 Kitchenware and Sanitary Fixtures Installation Engineering	
29 E801070 Kitchenware and Sanitary Fixtures Installation Engineering	28 E901010 Painting Engineering	
30 E901010 Painting Engineering	29 E903010 Anti-Corrosion and Anti-Rust Engineering	
31 E903010 Anti-Corrosion and Anti-Rust Engineering	30 EZ05010 Instrument and Meters Installation Engineering	
32 EZ05010 Instrument and Meters Installation Engineering	31 EZ06010 Traffic Marking Engineering	
33 EZ06010 Traffic Marking Engineering	32 EZ09010 Electrostatic Protection and Cancellation Engineering	
34 EZ09010 Electrostatic Protection and Cancellation Engineering	33 EZ13010 Nuclear Engineering	
	34 EZ15010 Warming and Cooling Maintainance	

After amendment	Before amendment	Description
35 EZ13010 Nuclear Engineering	Construction	
36 EZ15010 Warming and Cooling Maintainance Construction	35 EZ99990 Other Engineering	
37 EZ99990 Other Engineering	36 F106040 Wholesale of Plumbing Materials	
38 F106040 Wholesale of Plumbing Materials	37 F107010 Wholesale of Paints, Coating and Varnishes	
39 F107010 Wholesale of Paints, Coating and Varnishes	38 F107990 Wholesale of Other Chemical Products	
40 F107990 Wholesale of Other Chemical Products	39 F111090 Wholesale of Building Materials	
41 F111090 Wholesale of Building Materials	40 F113010 Wholesale of Machinery	
42 F113010 Wholesale of Machinery	41 F113020 Wholesale of Electrical Appliances	
43 F113020 Wholesale of Electrical Appliances	42 F113100 Wholesale of Pollution Controlling Equipments	
44 F113100 Wholesale of Pollution Controlling Equipments	43 F114010 Wholesale of Motor Vehicles	
45 F114010 Wholesale of Motor Vehicles	44 F115020 Wholesale of Ores	
46 F115020 Wholesale of Ores	45 F117010 Wholesale of Fire Safety Equipment	
47 F117010 Wholesale of Fire Safety Equipment	46 F120010 Wholesale of Refractory Materials	
48 F120010 Wholesale of Refractory Materials	47 F206040 Retail Sale of Plumbing Materials	
49 F206040 Retail Sale of Plumbing Materials	48 F207010 Retail Sale of Paints, Coating and Varnishes	
50 F207010 Retail Sale of Paints, Coating and Varnishes	49 F207990 Retail Sale of Other Chemical Products	
51 F207990 Retail Sale of Other Chemical Products	50 F211010 Retail Sale of Building Materials	
52 F211010 Retail Sale of Building Materials	51 F213010 Retail Sale of Electrical Appliances	
53 F213010 Retail Sale of Electrical Appliances	52 F213080 Retail Sale of Machinery and Tools	
54 F213080 Retail Sale of Machinery and Tools	53 F214010 Retail Sale of Motor Vehicles	
55 F214010 Retail Sale of Motor Vehicles	54 F215020 Retail Sale of Ores	
	55 F217010 Retail Sale of Fire Safety Equipment	

After amendment	Before amendment	Description
56 F215020 Retail Sale of Ores	56 F220010 Retail Sale of Refractory Materials	
57 F217010 Retail Sale of Fire Safety Equipment	57 F401010 International Trade	
58 F220010 Retail Sale of Refractory Materials	58 G202010 Parking area Operators	
59 F401010 International Trade	59 G801010 Warehousing	
60 G202010 Parking area Operators	60 H701010 Housing and Building Development and	
61 G801010 Warehousing	Rental	
62 H701010 Housing and Building Development and	61 H701020 Industrial Factory Development and	
Rental	Rental	
63 H701020 Industrial Factory Development and	62 H703090 Real Estate Business	
Rental	63 H703100 Real Estate Leasing	
64 H703090 Real Estate Business	64 I103060 Management Consulting	
65 H703100 Real Estate Leasing	65 I503010 Landscape and Interior Designing	
66 I103060 Management Consulting	66 IZ06010 Tally Packaging	
67 I503010 Landscape and Interior Designing	67 J101040 Waste Treatment	
68 IZ06010 Tally Packaging	68 JA02010 Electric Appliance and Electronic	
69 J101040 Waste Treatment	Products Repair	
70 JA02010 Electric Appliance and Electronic	69 JE01010 Rental and Leasing	
Products Repair	70 ZZ99999 All business activities that are not	
71 JE01010 Rental and Leasing	prohibited or restricted by law, except those that are	
72 ZZ99999 All business activities that are not	subject to special approval.	
prohibited or restricted by law, except those that are		
subject to special approval.		

After amendment	Before amendment	Description
Article 26 (Original provision) <u>Twenty-third amendment on May 15, 2026.</u>	Article 26 (Original provision)	Updated twenty-third amendment

Ruentex Materials Co., Ltd.

【Attachment 6】

Table of Comparison of Clauses Before and After

Amendment of the Acquisition or Disposition of Assets Processing Procedure

After amendment	Before amendment	Description
<p>Article 31:</p> <p>Where the Company acquires or disposes of assets under any of the following circumstances, it shall publicly announce and report the relevant information on the website designated by the FSC, in the appropriate format prescribed by regulations, within 2 days, counting inclusively from the date of the occurrence of the event:</p> <p>I. 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 from or to a related party, where the transaction amount reaches 20 percent or more of the Company's paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more; provided, this shall not apply to 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.</p> <p>II. Merger, demerger, acquisition, or transfer of shares.</p>	<p>Article 31:</p> <p>Where the Company acquires or disposes of assets under any of the following circumstances, it shall publicly announce and report the relevant information on the website designated by the FSC, in the appropriate format prescribed by regulations, within 2 days, counting inclusively from the date of the occurrence of the event:</p> <p>I. 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 from or to a related party, where the transaction amount reaches 20 percent or more of the Company's paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more; provided, this shall not apply to 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.</p> <p>II. Merger, demerger, acquisition, or transfer of shares.</p>	<p>This Article was amended in accordance with the partial amendment to the Regulations Governing the Acquisition and Disposal of Assets by Public Companies under FSC Order No. Jin-Guan-Zheng-Fa-Zi No. 1140383333 dated July 24, 2025.</p>

After amendment	Before amendment	Description
<p>III. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company.</p> <p>IV. Where equipment or right-of-use assets held for business use are acquired or disposed of, and the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>(I) For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(II) For a public company whose paid-in capital is NT\$10 billion or more <u>but less than NT\$50 billion</u>, the transaction amount reaches NT\$1 billion or more.</p> <p>(III) <u>For a public company whose paid-in capital is NT\$50 billion or more, the transaction amount reaches 5 percent or more of the Company's paid-in capital.</u></p> <p>V. Where the Company engages in the construction business and acquires or disposes of real property or right-of-use assets thereof for construction use, and the transaction counterparty is not a related party, and the</p>	<p>III. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company.</p> <p>IV. Where equipment or right-of-use assets held for business use are acquired or disposed of, and the transaction counterparty is not a related party, and the transaction amount meets any of the following criteria:</p> <p>(I) For a public company whose paid-in capital is less than NT\$10 billion, the transaction amount reaches NT\$500 million or more.</p> <p>(II) For a public company whose paid-in capital is NT\$10 billion or more, the transaction amount reaches NT\$1 billion or more.</p> <p>V. Where the Company engages in the construction business and acquires or disposes of real property or right-of-use assets thereof for construction use, and the transaction counterparty is not a related party, and the</p>	

After amendment	Before amendment	Description
<p>transaction amount reaches NT\$500 million or more; among such cases, if the Company's paid-in capital is NT\$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT\$1 billion or more.</p> <p>VI. Where real property is acquired under an arrangement on 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 percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT\$500 million or more.</p> <p>VII. <u>In the case of a public company with paid-in capital of NT\$50 billion or more, transactions involving government bonds, ordinary corporate bonds, and general bank debentures without equity characteristics (excluding subordinated debt) traded on securities</u></p>	<p>transaction amount reaches NT\$500 million or more; among such cases, if the Company's paid-in capital is NT\$10 billion or more, and it is disposing of real property from a completed construction project that it constructed itself, and the transaction counterparty is not a related party, then the threshold shall be a transaction amount reaching NT\$1 billion or more.</p> <p>VI. Where real property is acquired under an arrangement on 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 percentages, or joint construction and separate sale, and furthermore the transaction counterparty is not a related party, and the amount the Company expects to invest in the transaction reaches NT\$500 million or more.</p>	

After amendment	Before amendment	Description
<p><u>exchanges or OTC markets – which do not fall under any of the circumstances listed in the proviso of subparagraph 8 – and where the transaction counterparty is not a related party, and the transaction amount reaches 5 percent or more of the Company’s paid-in capital.</u></p> <p>VIII. Where an asset transaction other than any of those referred to in the preceding <u>seven</u> subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of the Company’s paid-in capital or NT\$300 million or more. However, this shall not apply to the following circumstances:</p> <p>Omitted below</p>	<p>VII. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of the Company’s paid-in capital or NT\$300 million or more. However, this shall not apply to the following circumstances:</p> <p>Omitted below</p>	
<p>Article 34:</p> <p>For the calculation of 10 percent of total assets under these Procedures, the amount of total assets stated in the most recent parent company only financial report or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.</p>	<p>Article 34:</p> <p>For the calculation of 10 percent of total assets under these Procedures, the amount of total assets stated in the most recent parent company only financial report or individual financial report prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers shall be used.</p>	<p>This Article was amended in accordance with the partial amendment to the Regulations Governing the Acquisition and</p>

After amendment	Before amendment	Description
<p>For a company whose shares have no par value or a par value other than NT\$10 per share, the provisions of these Procedures regarding transaction amounts of 20 percent of paid-in capital shall be calculated at 10 percent of equity attributable to owners of the parent; <u>the provisions of these Procedures regarding transaction amounts of 5 percent of paid-in capital shall be calculated at 2.5 percent of equity attributable to owners of the parent</u>; the provisions of these Procedures regarding paid-in capital reaching NT\$10 billion shall be calculated at NT\$20 billion of equity attributable to owners of the parent; and <u>the provisions of these Procedures regarding paid-in capital reaching NT\$50 billion shall be calculated at NT\$100 billion of equity attributable to owners of the parent.</u></p>	<p>For a company whose shares have no par value or a par value other than NT\$10 per share, the provisions of these Procedures regarding transaction amounts of 20 percent of paid-in capital shall be calculated at 10 percent of equity attributable to owners of the parent; and the provisions of these Procedures regarding paid-in capital reaching NT\$10 billion shall be calculated at NT\$20 billion of equity attributable to owners of the parent.</p>	<p>Disposal of Assets by Public Companies under FSC Order No. Jin-Guan-Zheng-Fa-Zi No. 1140383333 dated July 24, 2025.</p>

Details of Lifting Non-Compete Restriction on Director

Name	Concurrent Positions in Other Companies
Huei Hong Investment Co., Ltd. Representative: Yin, Chung-En	Independent Director, EirGenix Inc.

Corporate Charter of Ruentex Materials Co., Ltd.

Chapter 1 General Provisions

- Article 1 The Company is incorporated in accordance with the Company Act under the name of “Ruentex Materials Co., Ltd.”
- Article 2 The business of the Company shall include the following areas:
- 1 A201010 Afforestation/Silviculture
 - 2 B202010 Mining of Non-metallic
 - 3 B601010 Quarrying
 - 4 C802990 Other Chemical Products Manufacturing
 - 5 C901030 Cement Manufacturing
 - 6 C901040 Manufacture of Ready-mix Concrete
 - 7 C901050 Cement and Concrete Products Manufacturing
 - 8 C901060 Manufacture of Refractory Products
 - 9 C901990 Other Non-Metallic Mineral Products Manufacturing
 - 10 E502010 Fuel Catheter Installation Engineering
 - 11 E599010 Piping Engineering
 - 12 E601010 Electric Appliance Construction
 - 13 E601020 Electric Appliance Installation
 - 14 E603010 Cable Installation Engineering
 - 15 E603020 Elevator Installation Engineering
 - 16 E603040 Fire Safety Equipment Installation Engineering
 - 17 E603050 Automatic Control Equipment Engineering
 - 18 E603090 Lighting Equipments Construction
 - 19 E603100 Electric Welding Engineering
 - 20 E604010 Machinery Installation
 - 21 E605010 Computer Equipment Installation
 - 22 E701010 Telecommunications Engineering
 - 23 E801010 Indoor Decoration
 - 24 E801020 Doors and Windows Installation Engineering
 - 25 E801030 Indoor Light-gauge Steel Frame Engineering
 - 26 E801040 Glass Installation Engineering
 - 27 E801070 Kitchenware and Sanitary Fixtures Installation Engineering
 - 28 E901010 Painting Engineering
 - 29 E903010 Anti-Corrosion and Anti-Rust Engineering
 - 30 EZ05010 Instrument and Meters Installation Engineering
 - 31 EZ06010 Traffic Marking Engineering
 - 32 EZ09010 Electrostatic Protection and Cancellation Engineering
 - 33 EZ13010 Nuclear Engineering

- 34 EZ15010 Warming and Cooling Maintenance Construction
- 35 EZ99990 Other Engineering
- 36 F106040 Wholesale of Plumbing Materials
- 37 F107010 Wholesale of Paints, Coating and Varnishes
- 38 F107990 Wholesale of Other Chemical Products
- 39 F111090 Wholesale of Building Materials
- 40 F113010 Wholesale of Machinery
- 41 F113020 Wholesale of Electrical Appliances
- 42 F113100 Wholesale of Pollution Controlling Equipments
- 43 F114010 Wholesale of Motor Vehicles
- 44 F115020 Wholesale of Ores
- 45 F117010 Wholesale of Fire Safety Equipment
- 46 F120010 Wholesale of Refractory Materials
- 47 F206040 Retail Sale of Plumbing Materials
- 48 F207010 Retail Sale of Paints, Coating and Varnishes
- 49 F207990 Retail Sale of Other Chemical Products
- 50 F211010 Retail Sale of Building Materials
- 51 F213010 Retail Sale of Electrical Appliances
- 52 F213080 Retail Sale of Machinery and Tools
- 53 F214010 Retail Sale of Motor Vehicles
- 54 F215020 Retail Sale of Ores
- 55 F217010 Retail Sale of Fire Safety Equipment
- 56 F220010 Retail Sale of Refractory Materials
- 57 F401010 International Trade
- 58 G202010 Parking area Operators
- 59 G801010 Warehousing
- 60 H701010 Housing and Building Development and Rental
- 61 H701020 Industrial Factory Development and Rental
- 62 H703090 Real Estate Business
- 63 H703100 Real Estate Leasing
- 64 I103060 Management Consulting
- 65 I503010 Landscape and Interior Designing
- 66 IZ06010 Tally Packaging
- 67 J101040 Waste Treatment
- 68 JA02010 Electric Appliance and Electronic Products Repair
- 69 JE01010 Rental and Leasing
- 70 ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1 The Company may provide guarantees externally.

Article 2-2 The total amount of re-investment by the Company is exempt from the restriction under Article 13 of the Company Act that such an amount shall not exceed 40% of

the paid-up capital of the Company.

Article 3 The headquarters of the Company shall be located in Taipei City, Taiwan. Set up production, distribution and sales organizations in counties and cities in Taiwan. If necessary, the Company may, with a resolution adopted by a Board of Directors meeting, set up branches or factories in Taiwan or abroad.

Article 4 The method with which the Company makes announcement shall be subject to Article 28 of the Company Act.

Chapter 2 Capital Stock

Article 5 The total capital of the Company shall be NT\$2 billion, divided into 0.2 billion shares at a par value of NT\$10 per share. The Board of Directors is authorized to issue these shares in phases, and may issue preferred shares.

Article 6 The stock affairs of the company shall be handled in accordance with the relevant regulations of the competent authority.

Article 7 All the shares of the Company are registered and shall be signed by or affixed with the seals of the director representing the company. The shares may be issued only after they are legally certified. The Company may issue shares without printing share certificates, but the shares should be registered with the centralized securities depository enterprise; the same is true when issuing other securities.

Article 8 Within 30 days before a regular shareholders' meeting is convened, 15 days before a special shareholders' meeting is convened or 5 days before the record date on which the Company has decided to distribute dividends, bonuses and other benefits, all changes of the names and transfers of shares shall cease. After the company's public offering of shares, within 60 days before a regular shareholders' meeting is convened, 30 days before a special shareholders' meeting is convened or 5 days before the record date on which the Company has decided to distribute dividends, bonuses and other benefits, all changes of the names and transfers of shares shall cease.

Article 9 All the shares of the Company are registered, and shareholders shall submit name and residential address to the Company, and shall fill out a signature card and send it to the Company's shareholding unit.

Chapter 3 Shareholders' Meeting

Article 10 A shareholders' meeting is held in the form of a regular or special meeting. A regular meeting is held once every year, and the Board of Directors shall convene the regular meeting within six months after the end of each fiscal year in accordance with the law. A special meetings may be convened in accordance with the law if necessary. The Company's shareholders' meeting can be held by means of a visual communication network or other methods promulgated by the central competent authority. The Company's shareholders' meeting held via a visual communication network is subject to prescriptions provided for by the competent authority, including the prerequisites, procedures, and other compliance matters.

Article 11 Any shareholder who is unable to attend a shareholders' meeting for whatever reasons may, appoint a proxy by presenting a letter of attorney issued by The Company which indicates the scope of authority and which is signed by and affixed with the seal of the shareholder. After The Company's public offering, the rules for shareholders to attend by proxy shall, in addition to the provisions of the Company Act, be handled in accordance with the " Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies " promulgated by the competent authority.

Article 12 A shareholder shall have one voting right for each share held, except for any share restricted or have no voting rights as listed in Article 179 of the Company Act, which does not have any voting right. When The Company convenes a shareholders' meeting, it may exercise its voting rights in writing or electronically; when it exercises its voting rights in writing or electronically, its exercise method shall be specified in the notice of convening the shareholders' meeting.

Article 13 Except as otherwise provided by the Company Act, any resolution of a shareholders' meeting shall be adopted by a majority of the voting rights held by the shareholders present, with attendance of the shareholders representing a majority of the total shares issued.

Article 14 A shareholders' meeting shall be chaired by the Chairman. Where the Chairman is absent, the appointment of his/her proxy shall be subject to Article 208 of the Company Act.

- Article 15 Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall record the date, time, location, number of attending shareholders held, number of voting rights, name of Chairman, resolutions and the methods by which resolutions are adopted, be affixed with the chairman of the meeting's signature or stamp.
The preparation and distribution of the minutes of shareholders' meeting as required in the preceding Paragraph may be effected by means of electronic transmission.
The distribution of the minutes of shareholders' meeting as required in Paragraph One of this Article may be effected by means of a public notice.

Chapter 4 Directors and Committee

- Article 16 The Company shall have 5 to 9 directors serving a three-year term. The election of directors shall be held under a candidate nomination system, where the shareholders will elect the directors from a list of candidates in accordance with Article 198 of the Company Act. The directors may be re-elected. Among the directors, the number of independent directors shall be at least three and may not be less than one-fifth of the number of directors. Regarding independent directors' professional qualifications, shareholding, part-time restrictions, nomination, method of selection and other matters to be followed, they shall be handled in accordance with the relevant regulations of the securities authority. The elections of independent and non-independent directors shall be held at the same time, with the numbers of elected directors calculated separately.
The Company intends to set up functional committees under the Board of Directors. The organization and power of such committees should be subject to the regulations prescribed by the competent authority
- Article 16-1 The Company has established an Audit Committee. The Audit Committee shall consist of all the independent directors. The Audit Committee or its members shall be responsible for performing the duties of supervisors specified in the Company Act, Securities and Exchange Act and other applicable laws and regulations.
- Article 17 The Board of Directors shall consist of the directors of the Company. The Chairman shall be elected by a majority of the directors present, with the attendance of at least two-thirds of directors, the Chairman shall externally represent the Company.
The reasons for convening a Board of Directors meeting shall be specified in a notice in writing, E-mail or fax to all directors 7 days prior to the meeting. Such a meeting may be convened at any time in case of emergency events.
- Article 18 If the Chairman is on leave or unable to exercise his/her function for whatever reasons, the appointment of his/her proxy shall be subject to Article 208 of the Company Act.
- Article 18-1 Each director shall attend the meeting of the board of directors in person. If a director is unable to attend in person, he/she may appoint other director as proxy in accordance with Article 205 of the Company Act.
- Article 19 The Board of Directors is authorized to determine the remunerations of the directors based on their participation and contribution in the Company's operation and the industrial standards.
- Article 19-1 According to actual business needs, the Company can purchase liability insurance for directors who are legally liable for compensation in the scope of their business during their term of directors, so as to reduce and disperse the risk of heavy losses to the company and shareholders caused by directors' mistakes, negligence and illegal behavior.

Chapter 5 Managers

- Article 20 The Company may have one president and several vice presidents and managers. Their appointment, discharge and compensation shall be subject to Article 29 of the Company Act.

Chapter 6 Accounting

- Article 21 A fiscal year of the Company shall be the period from January 1 to December 31. At the end of each fiscal year, the Board of Directors shall prepare (1) a business report; (2) financial statements; and (3) proposal for profit distribution or loss make-up, and submit them to the shareholders' meeting for ratification.
- Article 22 When the Company has a profit in a fiscal year, at least 1% of such profit shall be distributed as the employees' compensation. Among the total amount of employees' compensation, the portion allocated to junior employees shall not be less than 50%.

If the Company has accumulated losses, an equivalent amount from the profit earned shall be reserved to make up for losses.

The remuneration for employees as stated in the preceding paragraph can be paid in cash or with stock dividends, and it shall be implemented by the board of directors with more than two-thirds of the directors present and a resolution approved by more than half of the directors present, and shall be reported at the shareholders' meeting.

The employees of affiliated companies who meet certain requirements shall be entitled to receive such remuneration.

Article 23 If after the annual closing of books, there is a profit, the Company shall be distributed in the following order:

1. Pay income tax first.
2. Offset the accumulated losses of previous years.
3. Retain the 10% legal reserve. Where such legal reserve amounts to the paid-in capital of the Company, this provision shall not apply.
4. Special reserve will be appropriated or reversed according to laws and regulations of the competent authority.
5. After deducting items 1 to 4 of this section and adding the undistributed earnings of previous years, the board of directors shall prepare a distribution proposal and submit it to the shareholders' meeting for resolution before distribution.

The Company shall allocate special reserve in the manners listed below:

1. With respect to the book net amount of other deductions from equity for the period in which it arises, an equivalent amount of special reserve shall be allocated from the amount of the after-tax net profit for the period, plus items other than after-tax net profit for the period, that is included in the undistributed earnings. If there remains any insufficiency, it shall be allocated from the undistributed earnings of the previous period.
2. With respect to the cumulative net amount of other deductions from the equity in a preceding period, the Company shall allocate an amount of special reserve equal to the amount allocated to undistributed earnings for the preceding period.

Article 24 The company's dividend distribution policy is in accordance with the Company Act and the company's corporate charter. The company may consider factors such as finance, business, operation, and capital budget, taking into account the interests of shareholders, balancing dividends, and the company's long-term financial planning. Every year, the board of directors drafts a distribution proposal according to law and submits it to the shareholders' meeting. However, dividends to shareholders shall be paid in the amount of no less than 50% of the balance of the net profit after tax for the year deducting the provision for legal reserve and various special reserves, within the balance of the distributable earnings for the current year. For cash dividends, the ratio of cash dividend shall not be less than 30% of the total dividends for the year.

Chapter 7 Supplemental Provisions

Article 25 Matters not provided for in these Articles of Association shall be subject to the relevant provisions of the Company Act and relevant regulations.

Article 26 These Articles of Association were established on September 19, 1992.

First amendment on November 17, 1992.

Second amendment on January 8, 1993.

Third amendment on February 11, 1993.

Fourth amendment on July 24, 1996.

Fifth amendment on June 29, 1999.

Sixth amendment on August 30, 1999.

Seventh amendment on September 24, 2001.

Eighth amendment on May 27, 2002.

Ninth amendment on June 8, 2006.

Tenth amendment on February 16, 2009.

Eleventh amendment on February 16, 2009.

Twelfth amendment on March 31, 2009.

Thirteenth amendment on December 24, 2009.
Fourteenth amendment on May 28, 2010.
Fifteenth amendment on December 27, 2013.
Sixteenth amendment on November 17, 2014.
Seventeenth amendment on May 22, 2015.
Eighteenth amendment on May 27, 2016.
Nineteenth amendment on May 22, 2017.
Twentieth amendment on May 31, 2022.
Twenty-first amendment on May 24, 2024.
Twenty-second amendment on May 16, 2025.

Rules of Procedure for the Shareholders’ Meetings of Ruentex Materials Co., Ltd.

Established on May 16, 2012

First amendment on November 17, 2014

Second amendment on May 22, 2015

Third amendment on May 21, 2018

Fourth amendment on May 22, 2023

Article 1 The shareholders’ meeting of the Company, except as otherwise provided by applicable laws and regulations and the Articles of Association, shall be governed by these Rules.

Article 2 A “shareholder” under these Rules shall mean any shareholder and the proxy attending the meeting on behalf of the shareholder.

Article 3 The Company shall prepare an attendance book for any attending shareholder to sign in, or the attending shareholder may hand in a sign-in card as an alternative. The number of shares present shall be calculated according to the shares indicated by the attendance book and sign-in cards handed in, and the shares checked in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or electronically.

Any shareholder who is unable to attend a shareholders’ meeting for whatever reasons may, appoint a proxy by presenting a letter of attorney issued by The Company which indicates the scope of authority and which is signed by and affixed with the seal of the shareholder.

Proxy matters shall be handled in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" and the relevant provisions of Article 177 of The Company Act. Shareholders may issue a power of attorney issued by the company at each shareholders' meeting, specifying the scope of authorization, entrusting a proxy to attend the shareholders' meeting, The Company shall not arbitrarily add other supporting documents to the supporting documents relied on by shareholders to attend.

With the exception of a trust enterprise or a shareholder services agent approved by the competent securities authority, when one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented by that proxy may not exceed 3 percent of the voting rights represented by the total number of issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the calculation.

A shareholder may issue only one proxy form and appoint only one proxy for any given shareholders meeting, and shall deliver the proxy form to the Company before 5 days before the date of the shareholders meeting. When duplicate proxy forms are delivered, the one received earliest shall prevail unless a declaration is made to cancel the previous proxy appointment.

After a proxy form has been delivered to the Company, if the shareholder intends to attend the meeting in person or to exercise voting rights by correspondence or electronically, a written notice of proxy cancellation shall be submitted to the Company before 2 business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

If, after a proxy form is delivered to this Corporation, a shareholder wishes to attend the shareholders meeting online, a written notice of proxy cancellation shall be submitted to this Corporation two business days before the meeting date. If the cancellation notice is submitted after that time, votes cast at the meeting by the proxy shall prevail.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with this Corporation two days before the meeting date.

Article 4 Shares shall be the basis for counting the attendees at a shareholders' meeting. A shareholder shall have one voting right for each share held, except for any share legally held by the Company itself, which does not have any voting right. When the Company holds a shareholders meeting, it may allow the shareholders to exercise voting rights by correspondence or electronic means (in accordance with the proviso

of Article 177-1 of the Company Act regarding companies that shall adopt electronic voting: When the Company holds a Shareholder Meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence). When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before 2 days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

After a shareholder has exercised voting rights by correspondence or electronic means, in the event the shareholder intends to attend the shareholders meeting in person, a written declaration of intent to retract the voting rights already exercised under the preceding paragraph shall be made known to the Company, by the same means by which the voting rights were exercised, before 2 business days before the date of the shareholders meeting. If the notice of retraction is submitted after that time, the voting rights already exercised by correspondence or electronic means shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Article 5 A notice to convene an annual shareholders' meeting shall be given to each shareholder no later than 30 days prior to the scheduled meeting date. A notice to convene a special shareholders' meeting shall be given to each shareholders no later than 15 days prior to the scheduled meeting date. For shareholders holding less than 1,000 registered shares, the convening notice of the shareholders' meeting may be announced by public announcement in accordance with other relevant laws and regulations. The shareholders' meeting shall be held at the location where the Company is headquartered or a location convenient for the shareholders to attend the meeting and suitable for convening the shareholders' meeting. The start time of the meeting shall be no earlier than 9 a.m. and no later than 3 p.m.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

For virtual shareholders' meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

Article 6 Any shareholders' meeting convened by the Board of Directors shall be chaired by the Chairman of the Board. If the Chairman is on leave or unable to exercise his/her function for whatever reasons, the Vice Chairman shall act on his/her behalf. In the absence of a Vice Chairman or where the Vice Chairman is also on leave or unable to exercise his/her function for whatever reasons, the Chairman shall appoint one of the directors to act on his/her behalf. Where the Chairman does not make such appointment, the directors shall select one of them to act on behalf of the Chairman. If a shareholders' meeting is convened by any person other than the Board of Directors and who has the right to do so, the meeting shall be chaired by that person. Where there are two or more such persons, they shall select one of them to serve as the chair.

It is advisable that Shareholders Meetings convened by the Board of Directors be chaired by the Chairperson of the Board in person and attended by a majority of the Directors, and including at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minute.

Article 7 Attorneys, accountants or other related persons entrusted by the Company may

attend a shareholders' meeting.

Any person managing the administrative affairs of a shareholders' meeting shall wear an identification badge or armband.

Article 8 Audio or video records for the process of a shareholders' meeting shall be made and retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9 The chair shall call the meeting to order upon the meeting time, and disclose information concerning the number of non-voting shares and number of shares represented by shareholders attending the meeting. If the shareholders present do not represent a majority of the total shares issued, the chair may postpone the meeting twice at most, and the duration of postponement shall not exceed one hour in total. If the shareholders present after the second postponement, while still not meeting the quorum, represent at least one third of the total shares issued, a tentative resolution may be adopted in accordance with Paragraph 1, Article 175 of the Company Act. All shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within 1 month.

If the shareholders present before the end of the meeting already represent a majority of the total shares issued, the chair may re-propose the tentative resolution for voting at the meeting in accordance with Article 174 of the Company Act.

Article 10 If a shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board of Directors. The meeting shall proceed in accordance with the set agenda, which may not be changed without a resolution of the meeting. If any shareholder is in violation of the procedure, the chair shall immediately stop him/her from speaking and ask him/her to propose an extempore motion instead.

The preceding paragraph shall apply mutatis mutandis to any shareholders' meeting convened by any person other than the Board of Directors and who has the right to do so.

With respect to the set agenda under the preceding two paragraphs (including extempore motions), the chair may not unilaterally adjourn the meeting without a resolution before it ends. When the shareholders meeting, if the chair declares an adjournment in violation of these Rules, a new chair may be elected by a majority of the voting rights of the attending shareholders to continue the meeting.

After the meeting is adjourned, the shareholders may not elect another chair or find another venue to resume the meeting.

Article 11 Before any shareholder attending a shareholders' meeting delivers a statement, the shareholder shall submit a speaker's slip containing the subject of his/her statement and his/her account number (or attendance card number) and account name. The chair shall determine the order in which the shareholder delivers his/her statement.

Any shareholder who has submitted a speaker's slip without delivering his/her statement shall be deemed as not having delivered any statement at all. In the event of any inconsistency between the statement delivered and that contained in the speaker's slip, the statement delivered shall prevail.

When a shareholder is delivering his/her statement, any other shareholder may not interrupt with his/her own statement without consent by both the chair and the shareholder delivering his/her statement. The chair shall stop any such interruption.

Article 12 Unless the chair gives consent, no shareholder may deliver his/her statement more than twice on the same proposal, and each statement may not be delivered for more than five minutes.

If any shareholder's statement violates these Rules or exceeds the scope of the proposal, the chair may stop the delivery of his/her statement.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words.

As long as questions so raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable the questions be disclosed to the public at the virtual meeting platform.

Article 13 Any juristic person to be present at the shareholders' meeting as a proxy may only send one representative to the meeting.

Where any shareholder who is a juristic person has sent two or more representatives to attend the shareholders' meeting, only one of them may be selected to deliver a statement on a proposal.

Article 14 After the attending shareholders have delivered their statements, the chairperson may give or have designated persons give responses.

Article 15 If the chair determines that any proposal has been sufficiently discussed and can be put to a vote, he/she may end the discussion and submit the proposal to a vote.

Article 16 Personnel responsible for monitoring and counting the votes on proposals shall be designated by the chair. Any vote monitor shall be a shareholder. The voting result shall be announced on-site, with a record made in this regard.

When the Company convenes a virtual shareholders meeting, after the chair declares the meeting open, shareholders attending the meeting online shall cast votes on proposals and elections on the virtual meeting platform before the chair announces the voting session ends or will be deemed abstained from voting.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

In the event of a virtual shareholders' meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-20, paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date within five days, in which case Article 182 of the Company Act shall not apply.

When the Company convenes a hybrid shareholders meeting, if shareholders who have registered to attend the meeting online in accordance with Article 3 decide to attend the physical shareholders meeting in person, they shall revoke their registration two days before the shareholders meeting in the same manner as they registered. If their registration is not revoked within the time limit, they may only attend the shareholders meeting online.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 17 During the the process of the meeting, the chair may announce a break at any time deemed appropriate by him/her. In the event of force majeure, the chair may suspend

the meeting and announce a time for the resumption of the meeting depending on the circumstances.

If the meeting venue is no longer available for continued use before all of the items (including extempore motions) on the meeting agenda have been completed, the shareholders' meeting may adopt a resolution to resume the meeting at another venue.

A resolution may be adopted by the shareholders' meeting to postpone or resume the meeting within five days.

- Article 18 Except as otherwise provided in the Company Act and the Articles of Association, a proposal shall be adopted by a majority of the voting rights represented by the attending shareholders. A proposal shall be deemed as adopted if, after the chair has consulted the attending shareholders, no objection has been raised against it. Any proposal adopted in such a manner shall be equally effective as that adopted by voting.
- Article 19 Where there is any amendment or alternative proposal, the chair shall determine the order in which the amendment or alternative proposal and the original one are put to a vote. If one of the proposals is adopted, the other proposals shall be deemed as rejected, and no further voting is required.
- Article 20 The chair may direct disciplinary officers (or security guards) to help maintain order at the meeting. A disciplinary officer (or security guard) shall wear an identification armband with the word "Discipline" while performing his/her duties.
- At the place of the shareholders' meeting, if any shareholder speaks through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from doing so.
- When any shareholder violates these Rules and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct disciplinary officers or security guards to escort the shareholder out of the meeting.
- Article 21 During the process of the meeting, if a civil defense siren goes off, the meeting shall be suspended with evacuation of the attendees. The meeting shall resume one hour after the end of the siren.
- Article 22 Matters not provided for in these Rules shall be subject to the meeting rules issued by the Ministry of the Interior.
- Article 23 These Rules and any amendment thereto shall be implemented after they are adopted by the shareholders' meeting.

Shares Held by the Directors of Ruentex Materials Co., Ltd.

Book closure date for the shareholders' meeting: March 17, 2026

1. List of the minimum number of shares held by all directors and the numbers of shares held by the shareholders in the shareholder register:

Title	Legally required percentage of shareholding	Legally required number of shares held	Number of shares recorded in the shareholder register
All directors	7.5000%	9,000,000	70,080,669

2. List of shares held by directors:

Title	Name	Date of election	Term (years)	Number of shares recorded in the shareholder register (shares)	ratio of shareholding (%)
Chairman	Ruentex Engineering & Construction Co., Ltd. Representative: Mo, Wei-Han	May 16, 2025	3	58,726,917	39.15
Director	Ruentex Engineering & Construction Co., Ltd. Representative: Lee, Chih-Hung	May 16, 2025	3	58,726,917	39.15
Director	Ruentex Industries Ltd. Representative: Hsu, Sheng-Yu	May 16, 2025	3	7,139,530	4.76
Director	Ruentex Industries Ltd. Representative: Lin, Yi-Chieh	May 16, 2025	3	7,139,530	4.76
Director	Huei Hong Investment Co., Ltd. Representative: Yin, Chung-Yao	May 16, 2025	3	4,214,222	2.81
Director	Huei Hong Investment Co., Ltd. Representative: Yin, Chung-En	May 16, 2025	3	4,214,222	2.81
Independent Director	Shen, Xiao-Ling	May 16, 2025	3	0	0.00
Independent Director	Chang, Guo-Zhen	May 16, 2025	3	0	0.00
Independent Director	Huang, Shih-Chien	May 16, 2025	3	0	0.00
Total number of shares held and ratio of shareholding by all directors				70,080,669	46.72

Note 1: The number of shares held by all directors of the Company reaches the legally percentage of shareholding standard.

Note 2: The Company set up an Audit Committee since May 22, 2017.