



NOVA TECHNOLOGY CORP.

2025 Annual Report

Notice to readers

This English version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

Taiwan Stock Exchange Market Observation Post System:

<http://mops.twse.com.tw>

2025 annual report is available at: <http://www.novatech.com.tw>

Printed on March 31, 2026

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Overseas Securities Exchange: None.

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I. Letter to Shareholders

Dear Shareholders,

We would like to express our thanks to all shareholders for the support and encouragement Nova Tech upholds to excellent quality and customer satisfaction as the foundation to corporate sustainable management. In the future, Nova Tech will continue upholding to this concept and face the future growth and challenges with optimism as the return to the support of all shareholders. The company hereby describes the business performance of last year and this year's operational outlook in the followings:

2025 Business Review

A. Implementation results of business plan

Nova Tech has built a solid reputation and a stable customer base in the high-tech industry over many years. In recent years, strong demand for semiconductor capacity expansion across the Taiwan Strait has driven significant growth in overall revenue and profit. However, in 2025, growth momentum in the global semiconductor industry became more divergent, and customers adopted a more cautious approach to capital expenditures, which affected overall order momentum. Under these industry conditions, the consolidated operating revenue in 2025 was NTD 8,915 million, a decrease of 14.1% compared to 2024. In terms of profit, the consolidated net profit attributable to the parent company in 2025 was NTD 1,040 million, a decrease of 18.7% compared to 2024.

Unit: NTD thousands, %

Item	2025	2024	Diff.
Operating revenue	8,915,042	10,382,310	(14.1)
Operating Cost	6,029,779	7,287,607	(17.3)
Gross profit	2,885,263	3,094,703	(6.77)
Operating expenses	1,189,973	1,172,540	1.5
Operating income	1,695,290	1,922,163	(11.8)
Non-Operating income and expenses	113,009	168,711	(33.0)
Income before income taxes	1,808,299	2,090,874	(13.5)

(1) State of 2025 budget implementation:

This item is not applicable since Nova Tech has not disclosed any financial forecasts.

(2) Financial structure and profitability

Item		2025	2024	
Financial Structure	Debt to asset ratio (%)	39.43	46.63	
	Long-term capital to property, plant and equipment (%)	1,558.28	1,608.96	
Solvency	Current ratio (%)	258.55	212.42	
	Quick ratio (%)	177.15	140.21	
Profitability	Return on assets (%)	10.96	13.36	
	Return on stockholders' equity (%)	19.20	26.45	
	Ratio to issued capital (%) (Note)	Operating income	31.78	38.66
		Pre-tax income	33.89	42.06
	Profit ratio (%)	14.80	14.51	
Basic after-tax EPS (NTD) (Par value NT\$5 per share)	13.37	17.10		

Note: In the case of shares issued by a company with no par value or a par value other than NT\$10 per share, the calculation of ratio of the paid-in capital shall be replaced by ratio of the equity attributable to owners of the parent.

B. Technology and R&D Overview:

Although facing the overall economic slump, Nova Tech actively invests in R&D aspect. The R&D

department continuously develops various innovative engineering methods and equipment improvements for different industries and projects in order to meet customers' needs and enhance our advantages. Including the development of the online mixed acid system, optimization of cleaning machines, etc.

Business Plan for 2026

A. Business objectives

- (1) Implement corporate governance and deepen corporate culture.
- (2) Sustaining the relationship with existing customers in Taiwan, mainland China and Other Asia, developing new customers to improve operational efficiency.
- (3) Strengthen cooperation with international partners and collaborate with universities to develop the professional and technical capabilities of green energy, water resources engineering as well as high-tech manufacture equipment.
- (4) Recruiting multiple talents and actively training management teams.

B. Sales forecast and sales policy

Based on the SEMI Year-End Total Semiconductor Equipment Forecast – OEM Perspective released on December 16, 2025 at SEMICON Japan 2025, the global semiconductor manufacturing equipment market is expected to maintain a sustained growth trajectory. Global sales of semiconductor manufacturing equipment are projected to reach \$145 billion in 2026, up from \$133 billion in 2025, reflecting continued expansion, and are further forecast to grow to \$156 billion in 2027.

In the front-end wafer fab equipment (WFE) segment, sales are expected to reach \$115.7 billion in 2025, followed by 9.0% growth in 2026, and are projected to reach \$135.2 billion in 2027. This growth is primarily driven by continued increases in spending by device manufacturers on advanced logic and memory technologies, particularly in response to leading-edge process demand associated with artificial intelligence (AI) applications.

The back-end equipment market is also expected to sustain its recovery momentum. Semiconductor test equipment sales are projected to reach \$11.2 billion in 2025, followed by growth of 12.0% in 2026 and 7.1% in 2027. Assembly and packaging (A&P) equipment sales are expected to total \$6.0 billion in 2025, with growth of 9.2% in 2026 and 6.9% in 2027. This expansion is driven by increasing device architecture complexity, accelerated adoption of advanced and heterogeneous packaging technologies, and rising performance requirements for AI and high-bandwidth memory (HBM) semiconductors.

By application, WFE sales for foundry and logic are expected to reach \$66.6 billion in 2025, grow 5.5% in 2026, and reach \$75.2 billion in 2027. This growth is supported by capacity expansion at advanced nodes and the industry's progression toward high-volume manufacturing at the 2nm gate-all-around (GAA) node.

In the memory segment, the NAND equipment market is projected to reach \$14.0 billion in 2025 and grow 12.7% to \$15.7 billion in 2026. DRAM equipment sales are expected to reach \$22.5 billion in 2025, followed by 15.1% growth in 2026. These growth trends are driven by increasing demand for HBM and ongoing process node migration to support AI and data center applications.

Future development strategy

High-tech process supply systems are mainly used in semiconductor, optoelectronics, and other high-investment industries, where safety and quality requirements are competitive. The technology and demand of high-tech industries are changing with each passing day, which can adapt to the changes in the market and raise the development of the business, so that they can survive and grow rapidly under the elimination mechanism of market. In the situation where the competition between domestic and foreign peers has become more intense, technological capabilities, scale economies, efficiency enhancement, and integration services are the winning factors. In view of this, the company continued to carry out research and development of related products, seeking cooperation between domestic and foreign advanced products and manufacturers, and constantly self-improvement, in response to market demand and future development. The Company will seek for the opportunities in integration of industrial up-stream and down-stream to increase the overall synergy.

Due to climate and environmental changes, water shortages are spreading throughout the world. The World Meteorological Organization predicts that one billion people will face drinking water crisis in the global coastal

areas in 2050. Our company has cooperated with international water resources professional companies to develop water resources related system equipment and engineering to provide customers with the best solutions and services, and to take the responsibilities of global citizens.

The impact of the External Competitive Environment, Regulatory Environment, and Macroeconomic Conditions

A. External competitive environment

Governments worldwide are now much more aware of the importance of local manufacturing due to geopolitical events, Digital Transformation, and the global semiconductor industry supply chain has been restructured; in addition, the cost of raw materials has risen sharply, and the supply of chips has been severely in short supply. Taiwan's semiconductor production capacity has become a strategist A battleground. However, Taiwan's semiconductor industry not only encountered a shortage of long and short materials, but also faced the urgent need of a serious shortage of talents. In current industrial competition pattern, we can quickly grasp the source of raw materials and provide customers with faster and more advanced products and services, which are the important factors related to being the leader in the industry. In addition, the awareness and cultivation of ESG (environment, social responsibility and corporate governance) should also be paid attention to in the cultivation of professional and leadership talents in the future, so as to keep up with the international trend of sustainable development. In view of this, our company continued to carry out research and development of related products, seeking cooperation and products through domestic and foreign, and constantly self-improvement, in response to market demand and future development.

B. Regulatory environment

Our company regularly reviews changes in laws and regulations and complies with the requirements of the competent authorities and upholds the concept of upright management. As a whole, changes in the regulatory environment will have no great impact on our company.

C. Macroeconomic conditions

Countries including the United States and Japan are actively competing to develop their semiconductor industries, driving a trend toward regional diversification of global semiconductor capacity. Geopolitical dynamics continue to reshape capacity allocation. According to TrendForce, the United States' share of global advanced semiconductor process capacity is projected to reach 28% by 2030.

As semiconductors are regarded as critical strategic resources, not only is the United States aggressively promoting domestic semiconductor manufacturing, but China is also strengthening its push for semiconductor self-sufficiency. Meanwhile, Japan, the European Union, and India are all accelerating efforts to expand their semiconductor industries. TSMC (2330) continues to deepen its investment in Taiwan, further supporting the growth of the local semiconductor ecosystem.

According to IDC, Taiwan's foundry capacity is expected to grow at an average annual rate of about 2.8% from 2025 to 2029. In the United States, expansion at TSMC's Arizona fabs, along with increased capital expenditures by Samsung and Intel, is expected to drive an average annual growth rate of 8.4% in foundry capacity.

In Japan, capacity expansion at TSMC's Kumamoto fab, together with contributions from Rapidus, is expected to result in an average annual growth rate of 10% in foundry capacity, while the European Union is projected to see an average annual growth rate of approximately 6.3%.

TrendForce further forecasts that U.S. advanced semiconductor capacity will expand rapidly, reaching a 28% share of global advanced capacity by 2030. Taiwan's share is projected to decline to 55%, though it will remain the largest globally.

Due to restrictions on advanced semiconductor equipment, China is focusing primarily on expanding mature-node capacity. TrendForce estimates that by 2030, China's share of global mature-node semiconductor capacity could reach 52%, surpassing Taiwan's 26%, making China the world's largest supplier of mature-node semiconductors.

Important production and sales policies

In recent years, our company has continuously researched and developed high-tech industrial process equipment and the surrounding pipeline engineering design and overall system to provide customers with competitive customized equipment and services. In addition to working in Mainland China for many years, and in response to the increasing localization of production awareness in Northeast Asia and the rise of countries in Southeast Asia, we are actively expanding our overseas markets.

Production and sales policies will keep bringing out advantages and grasp current opportunities, we will continue to meet customers' needs to consolidate existing customers and develop new customers in order to maintain steady growth in company business and profitability. As a production, we continue to strengthen our design capabilities, and on the premise of ensuring the production of high-quality equipment, we have expanded equipment manufacturing capacity in mainland China and steadily move forward.

Corporate Social Responsibility

"Happy employees, satisfied customers, and sustainable environment" is the goal and responsibility of Nova Technology. Adhering to the goal is to start from the surrounding stakeholders, create team benefits, and create a sustainable Nova Technology. The customer's attempt is our mission, to reach goal is the spirit of Nova Technology, satisfying customers and applying core skills as well as adding the environmental protection elements to customer needs, reducing the environmental impact of the production process, and pursuing win-win symbiosis.

In addition, "Sincerity, Trustworthy, Simple, Steady" has always been the consistent corporate culture of Nova Technology to pursuit of sustainable management. We know that the sustainable development of the company is maintained by good communication and interaction with all stakeholders. We also hope to gradually integrate corporate social responsibility into daily operations and corporate behavior, so that every member of our company will feedback to society and be friendly to the environment. In terms of talent cultivation, we cooperate with institutes to provide students with opportunities to enter the industry. At the same time, we will promote the mentoring system, new employee orientation, promote the elite school, and create a growth stage.

Nova Technology implements the government's promotion of work safety and health management, requesting each project to be based on standard operating mode, ensuring the safety management of the site's work, and promoting notices. We strictly request the safety equipment and protection to be checked from time to time during the construction process to ensure that all executives successfully complete the project and return home safely.

All the personnel of Nova Technology uphold the company's "Tomorrow to be Better" concept and continue to overcome difficulties. We hope to provide customers with satisfactory services and the greatest benefit for shareholders with excellent products, better solutions and quality.

Sincerely,

Chairperson: Chin-Li Liang

President: Wei Ma

Accounting Manager: Chun-Yen Ou

II. Corporate Governance Report

1. Directors and Management Team

A. Directors and Independent Directors

March 28, 2026; Unit: Shares, %

Title	Name	Nationality/ Country of Origin	Gender and Age	Date First Elected	Date Elected	Term (Years)	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Primary Experience (Education)	Positions concurrently held at Nova Technology and other companies	Executives, Directors or Supervisors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
								Acter Group Corporation Limited	Taiwan	-	2009.03.02	2025.05.20	3	43,196,358			55.52	43,196,358	55.52
Chairperson	Representative Chin-Li Liang	Taiwan	Male. 61~70 years old.	2009.03.02	2025.05.20	3	575,954	0.74	575,954	0.74	4,944	0.01	0	0	<ul style="list-style-type: none"> • Department of Electrical Engineering – Refrigerating and Air-conditioning, Taipei Tech • EMBA, National Chiao Tung University 	<ul style="list-style-type: none"> • Chairperson/ CEO, Acter Group Corporation Limited • Chairperson, Her Suo Eng., Co., Ltd. • Chairperson, Acter Technology Integration Group Co., Ltd. • Director, Sheng Huei (Shenzhen) Engineering Co., Ltd. • Director, Shenzhen Dingmao Trade Co., Ltd. • Director, Sheng Huei International Co. Ltd. • Director, Acter International Limited • Director, New Point Group Limited • Director, Acter Technology Singapore Pte. Ltd. • Director, Acter Technology Malaysia Sdn. Bhd. • Chairperson, Winmax Technology Corp. • Director/ CEO, Enrich Tech Co., Ltd. • Chairperson, Winmega Technology Corp. • Chairperson, Suzhou Winmax Technology Co., Ltd. • Director, Novatech Engineering & Construction Pte. Ltd. • Director, Sheng Huei Engineering Technology Company Limited • Chairperson, Acter Technology Co., Ltd. • Director, Waste Recovery Technology Inc. • Chairperson, Rayzher Industrial Co., Ltd. • Director, PT Acter Integration Technology Indonesia • Director, Winmax Technology Malaysia Sdn. Bhd. 	None	None	None

March 28, 2026; Unit: Shares, %

Title	Name	Nationality/ Country of Origin	Gender and Age	Date First Elected	Date Elected	Term (Years)	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Primary Experience (Education)	Positions concurrently held at Nova Technology and other companies	Executives, Directors or Supervisors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
							Director	Acter Group Corporation Limited	Taiwan	-	2009.03.02	2025.05.20	3	43,196,358			55.52	43,196,358	55.52
Representative Jung-Tang Yang	Taiwan	Male. 71~80 years old.	2024.05.24	2025.05.20	3	4,000		0.01	4,000	0.01	99,000	0.13	0	0	<ul style="list-style-type: none"> EMBA, Tunghai University Department of Electrical Engineering -Refrigerating and Air-conditioning, Taipei Tech 	<ul style="list-style-type: none"> Director, Johnwell Airconditioning Enterprise Co., Ltd. Director, Xiang-Hui Development Co., Ltd. Director, Sheng Hwei International Co. Ltd. Director, New Point Group Limited Director, Season Arts Education Foundation. Supervisor, Suzuka Chemical Co., Ltd. 	None	None	None
Director	Acter Group Corporation Limited	Taiwan	-	2009.03.02	2025.05.20	3	43,196,358	55.52	43,196,358	55.52	0	0	0	0	None	None	None	None	None
	Representative Wei Ma	Taiwan	Male. 51~60 years old.	2023.05.31	2025.05.20	3	463,398	0.60	624,000	0.80	0	0	36,000	0.05	<ul style="list-style-type: none"> Lunghwa Vocational Institute- Department of Mechanical Engineering 	<ul style="list-style-type: none"> President, Nova Technology Corp. Director, Winmega Technology Corp. Director, Enrich Tech Co., Ltd. Director, Rayzher Industrial Co., Ltd.. Chairperson/ President, Dadewin Technology Corp. Chairperson, Theory High Tech Solutions Co., Ltd. Director, Ampoc Far-East Co., Ltd. Chairperson, Xuanfu Tech Co., Ltd. 	None	None	None
Independent Director	Mei-Li Hus	Taiwan	Female. 61~70 years old.	2025.05.20	2025.05.20	3	0	0	0	0	0	0	0	0	<ul style="list-style-type: none"> Ph.D. in Law, College of Law, National Chengchi University Master of Laws , College of Law, National Chengchi University Adjunct Professor, Institute of Technology Law, College of Technology Law, National Yang Ming Chiao Tung University Prosecutor, Taiwan Hsinchu District Prosecutors Office President, Hsinchu Bar Association Vice President, Taiwan Bar Association 	<ul style="list-style-type: none"> Attorney, Lee Hsu & Wang Attorneys-At-Law Director, Zhuqian Liangtang Co., Ltd. 	None	None	None

March 28, 2026; Unit: Shares, %

Title	Name	Nationality/ Country of Origin	Gender and Age	Date First Elected	Date Elected	Term (Years)	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Primary Experience (Education)	Positions concurrently held at Nova Technology and other companies	Executives, Directors or Supervisors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
Independent Director	Chyan Yang	Taiwan	Male. 71~80 years old.	2025.05.20	2025.05.20	3	0	0	0	0	0	0	0	0	<ul style="list-style-type: none"> • Ph.D. in Computer Science, University of Washington, USA • Professor/Director, Institute of Business and Management, National Chiao Tung University • Honorary Professor, Institute of Business and Management, National Chiao Tung University 	<ul style="list-style-type: none"> • Independent Director/ Audit Committee Member Remuneration Committee Member, Associated Industries China, Inc. • Independent Director/ Audit Committee Member Remuneration Committee Member/ Sustainability Committee Member, Heron Neutron Medical Corp. • Director, Chia Chang Co., Ltd. • Independent Director/ Audit Committee Member/ Remuneration Committee Member, Cheng Mei Instrument Technology Co., Ltd. 	None	None	None
Independent Director	Hui-Hsin Yeh	Taiwan	Female. 51~60 years old.	2025.05.20	2025.05.20	3	0	0	0	2,000	0	1,200	0	<ul style="list-style-type: none"> • Bachelor of Accounting, Tunghai University • Partner CPA, Ernst & Young Global Limited 	<ul style="list-style-type: none"> • Representative, Wei Chin CPAs & Co. • Director, Wei Xin Financial Consultancy Co., Ltd. • Independent Director/ Audit Committee Member Remuneration Committee Member, Data Image Corporation • Independent Director/ Audit Committee Member Remuneration Committee Member, Simula Technology Inc. 	None	None	None	
Independent Director	Feng-Di Lung	Taiwan	Female. 61~70 years old.	2025.05.20	2025.05.20	3	0	0	0	4,252	0.01	0	0	<ul style="list-style-type: none"> • Ph.D. in Chemistry, University of Arizona • Master of Chemistry, Lamar University • Director, Life Science Research Center, Tunghai University • Associate Professor, Department of Chemistry, Tunghai University • Associate Professor, Department of Nutrition, China Medical University • Associate Researcher, National Cancer Institute, National Institutes of Health, USA 	<ul style="list-style-type: none"> • Professor, Department of Chemistry, Tunghai University • Dean of Student Affairs, Tunghai University 	None	None	None	

Note1: Chairperson and President of the Company are not the same person, spouses or relatives within the first degree of kinship.

B. Major Shareholders of the institutional shareholders:

January 21, 2026

Name of Institutional Shareholders	Major Shareholders
Acter Group Corporation Limited (Note)	Xiang-Hui Development Co., Ltd. (4.35%)
	Chiu-Chang Investment Co., Ltd. (3.96%)
	Taipei Fubon Commercial Bank Co., Ltd. in custody for Fuh Hwa Taiwan Technology High-Yield ETF Securities Investment Trust Fund (3.75%)
	Liang, Chin-Li (3.72%)
	Citibank (Taiwan) Limited in custody for Norges Bank-fund mgr Blackrock Investment Management (Taiwan) Limited (3.34%)
	JFE Plant Technology Co.,Ltd. (2.23%)
	Labor Pension Fund (The New Fund) (2.11%)
	Deutsche Bank Taipei Branch in custody for Mawer Global Small Cap Fund (2.09%)
	Capital Taiwan Select Premium Active ETF (1.84%)
Tsai, Chih-Cheng (1.3%)	

Note Source: Acter Group Corporation Limited 2025 Annual Report

Major Shareholders of the Company's major institutional shareholders:

January 21, 2026

Name of Institutional Shareholders	Major Shareholders
Xiang-Hui Development Co., Ltd. (Note 1)	Jung-Tang Yang (26.1%)
	Wei-Han-Jhih Yang (26.1%)
	Sin-HaoYang (30%)
	Yu-SianYang (8.9%)
	Chai-CihYang (8.9%)
Chiu-Chang Investment Co., Ltd (Note 2)	Yi-Hua Wang (5%)
	Chiao-Yin Liang (30%)
JFE Plant Technology Co.,Ltd. (Note 3)	JFE Engineering Corporation (66.6%)
	Sumitomo Chemical Company, Limited (33.4%)

Note 1: Source: Acter Group Corporation Limited 2025Annual Report.

Note 2 :Source: Get Information about Companies of Businesses in Taiwan, Ministry of Economic Affairs

Note 3 :Source: Provided by JFE Plant Technology Co.,Ltd.

C. Professional qualifications and independence analysis of directors:

Name	Criteria	Independence Attribute					Concurrent independent director position in other publicly traded companies.	
		Professional qualifications and experience	Whether I, my spouse or my second relative are directors, supervisors or employees of the company or it's related enterprises	The number and proportion of shares held by oneself, spouse or second relative (or held by the person under others' names)	Number of shares held in the company	%		Whether to serve as a director, supervisor or employee of a company that has a specific relationship with the company (refer to the establishment of independent directors of public companies, which should follow the provisions of Article 3, Paragraph 1, Subparagraph 5 to 8 of this Regulation)
Acter Group Corporation Limited Representative: Chin-Li Liang	<ul style="list-style-type: none"> With many years of experience as a senior executive at our company. Not been a person of any conditions defined in Article 30 of the Company Law. 	Not applicable						0
Acter Group Corporation Limited Representative: Jung-Tang Yang	<ul style="list-style-type: none"> Experience in business management. Not been a person of any conditions defined in Article 30 of the Company Law. 							0
Acter Group Corporation Limited Representative: Wei Ma	<ul style="list-style-type: none"> With many years of experience as a senior executive at our company. Not been a person of any conditions defined in Article 30 of the Company Law. 							0
Mei-Li Hus	<ul style="list-style-type: none"> Ph.D. in Law, College of Law, National Chengchi University Serve as a lawyer at Lee Hsu & Wang Attorneys-At-Law Have a lawyer's license. Not been a person of any conditions defined in Article 30 of the Company Law. 	No	0	0	No	None	0	
Chyan Yang	<ul style="list-style-type: none"> Ph.D. in Computer Science, University of Washington, USA Honorary Professor, Institute of Business and Management, National Chiao Tung University He is also an independent director of Associated Industries China, Inc., Heron Neutron Medical Corp. and Cheng Mei Instrument Technology Co., Ltd. Not been a person of any conditions defined in Article 30 of the Company Law. 	No	0	0	No	None	3	
Hui-Hsin Yeh	<ul style="list-style-type: none"> Bachelor of Accounting, Tunghai University Representative, Wei Chin CPAs & Co. She is also an independent director of Data Image Corporation and Simula Technology Inc. Possess an accountant's license. Not been a person of any conditions defined in Article 30 of the Company Law. 	No	3,200	0	No	None	2	
Feng-Di Lung	<ul style="list-style-type: none"> Ph.D. in Chemistry, University of Arizona Serve as a Professor in the Department of Chemistry at Tunghai University and as the Dean of Student Affairs at Tunghai University Not been a person of any conditions defined in Article 30 of the Company Law. 	No	4,252	0	No	None	0	

D. Board diversity and independence:

(1) The diversity of the board members:

The composition of the board of directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

- a. Basic requirements and values: Gender, age, nationality, and culture.
- b. Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and experience necessary to perform their duties and the diversity representation of the Board. Furthermore, regard for the benefits of diversity on the Board. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

- a. Ability to make operational judgments.
- b. Ability to perform accounting and financial analysis.
- c. Ability to conduct management administration.
- d. Ability to conduct crisis management.
- e. Knowledge of the industry.
- f. An international market perspective.
- g. Ability to lead.
- h. Ability to make policy decisions.

The company's current board of directors diversity policy and implementation are as follows:

Item Name	Nationality	Gender	Employee position	Age			The term of independent director		
				Below 60 years old	61 ~ 70 years old	71 ~ 80 years old	Below 3 years	3 ~ 9 years	Over 9 years
Chin-Li Liang	Taiwan	Male	-	-	✓	-	-	-	-
Jung-Tang Yang	Taiwan	Male	-	-	-	✓	-	-	-
Wei Ma	Taiwan	Male	✓	✓	-	-	-	-	-
Mei-Li Hus (Independent Directors)	Taiwan	Female	-	-	✓	-	✓	-	-
Chyan Yang (Independent Directors)	Taiwan	Male	-	-	-	✓	✓	-	-
Hui-Hsin Yeh (Independent Directors)	Taiwan	Female	-	✓	-	-	✓	-	-
Feng-Di Lung (Independent Directors)	Taiwan	Female	-	-	✓	-	✓	-	-

Item Name	Ability to make operational judgments	Ability to perform accounting and financial analysis	Ability to conduct management administration	Ability to conduct crisis management	Knowledge of the industry	An international Market perspective	Ability to lead	Ability to make policy decisions
Chin-Li Liang	✓	✓	✓	✓	✓	✓	✓	✓
Jung-Tang Yang	✓	✓	✓	✓	✓	✓	✓	✓
Wei Ma	✓	✓	✓	✓	✓	✓	✓	✓
Mei-Li Hus (Independent Directors)	✓	-	✓	✓	✓	✓	✓	✓
Chyan Yang (Independent Directors)	✓	✓	✓	✓	✓	✓	✓	✓
Hui-Hsin Yeh (Independent Directors)	✓	✓	✓	✓	✓	✓	✓	✓
Feng-Di Lung (Independent Directors)	✓	-	✓	✓	✓	✓	✓	✓

In consideration of diversity and fairness, the 11th term Board of Directors has 7 directors: Mr. Chin-Li Liang (Chairperson), Mr. Jung-Tang Yang (Director), and Mr. Wei Ma (Director) have managed in various industry experience. They are good at leadership, management and have different industrial knowledge, decision-making ability and international market view. Mrs. Mei-Li Hus (Independent director) has experience in legal affairs. Mr. Chyan Yang (Independent director) has a professional background in business management. Mrs. Hui-Hsin Yeh (Independent director) is a CPA at law. Mrs. Feng-Di Lung has a professional background in chemistry. Directors and independent director have complete education and experience, impelling the Board of Directors to bring the management decision-making and leadership into full play.

There is 1 Director (14%) of the Company who is also employee. There are 4 Independent Directors (57%) and 3 female directors (43%), the 4 Independent Directors' seniority is below 3 years. 2 Director's age is below 60 years old; 3 Directors' age is between 61 to 70 years old; 2 Directors' age is between 71 to 80 years old.

The specific management objectives and achievement of the Company's diversity policy are as follows:

Management objectives	Progress
Independent Directors form the majority of all directors.	Achieved
Number of Directors who concurrently serve as Company managers do not exceed one-third of all Directors.	Achieved
Female directors more than one – third seats of directors.	Achieved

(2) Board independence:

There are 4 independent directors of the company, accounting for 57%, and each independent director has obtained a written statement confirming the independence of themselves, their spouses and relatives within the second degree of kinship from the company. Items 3 and 4 affairs in Article 26-3, and cases where there is no relationship between spouses and relatives within the second degree.

The board of directors of the Company are committed to assessing the independence of directors on an ongoing basis, taking into account all relevant factors,

including the ability of relevant directors to continue to raise constructive questions for management and other directors, express views independent of management and other directors, and conduct themselves appropriately both inside and outside the board. The conduct of the company's independent directors, where appropriate, conforms to expectations and exhibits the above characteristics.

Having considered all the circumstances set out in this section, the Company considers that all Independent Directors are independent of the Company.

E. Management Team:

March 28, 2026; Unit: Shares, %

Title	Name	Nationality	Gender	Inauguration date	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Main experience (education background)	Concurrent positions at other companies	Managers who are Spouses or Within Two Degrees of Kinship			Status of Managerial officers Acquiring Employee Stock Option Certificate
					Number	%	Number	%	Number	%			Title	Name	Relation	
President and R&D Supervisor	Wei Ma	Taiwan	Male	2016.02.01	624,000	0.80	-	-	36,000	0.05	<ul style="list-style-type: none"> • Lunghwa Vocational Institute-Department of Mechanical Engineering 	<ul style="list-style-type: none"> • Director, Nova Technology Corp. • Director, Winmega Technology Corp. • Director, Enrich Tech Co., Ltd. • Director, Rayzher Industrial Co., Ltd.. • Chairperson/ President, Dadewin Technology Corp. • Chairperson, Theory High Tech Solutions Co., Ltd. • Director, Ampoc Far-East Co., Ltd. • Chairperson, Xuanfu Tech Co., Ltd. 	None	None	None	None
Vice President	Min-Lang Su	Taiwan	Male	2012.02.01	192,722	0.25	-	-	-	-	<ul style="list-style-type: none"> • National Chiao Tung University Department of Engineering and Management Science Master Program • Assistant Vice President, Nove technology corp. 	<ul style="list-style-type: none"> • Director, Dadewin Technology Corp. • Director, Theory High Tech Solutions Co., Ltd. • Director, Xuanfu Tech Co., Ltd. 	None	None	None	None
Assistant Vice President	Yi-yun Huang	Taiwan	Male	2013.05.01	42,822	0.06	19,000	0.02	-	-	<ul style="list-style-type: none"> • Ta Hwa Vocational College Department of Electronic Engineering • Deputy Director, Nove technology Corp. 	<ul style="list-style-type: none"> • Director, Theory High Tech Solutions Co., Ltd. 	None	None	None	None
Assistant Vice President	Chih-Chen Wen	Taiwan	Male	2020.05.06	39,000	0.05	-	-	-	-	<ul style="list-style-type: none"> • National Hsinchu Senior Industrial Vocational School, Department of Electrical Engineering. • Engineer, Sanyang Motor Co., Ltd. 	None	None	None	None	

March 28, 2026; Unit: Shares, %

Title	Name	Nationality	Gender	Inauguration date	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Main experience (education background)	Concurrent positions at other companies	Managers who are Spouses or Within Two Degrees of Kinship			Status of Managerial officers Acquiring Employee Stock Option Certificate
					Number	%	Number	%	Number	%			Title	Name	Relation	
Financial Assistant Vice President	Chun-Yen Ou	Taiwan	Male	2009.06.16	120,000	0.15	-	-	-	-	<ul style="list-style-type: none"> • Providence University Accounting Department • Supervisor, PwC Taiwan 	<ul style="list-style-type: none"> • Supervisor, Winmega Technology Corp. • Supervisor, Dadewin Technology Corp. • Supervisor, Theory High Tech Solutions Co., Ltd. • Supervisor, Xuanfu Tech Co., Ltd. 	None	None	None	None

Note 1: Chairperson and President of the Company are not the same person, spouses or relatives within the first degree of kinship.

2. Remuneration of Directors, President and Vice Presidents

A. Remuneration of Directors (Independent Directors included)

December 31, 2025; Unit: NT\$ Thousand, %

Title	Name	Remuneration to Directors								Ratio of Total Remuneration		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income		Remuneration from ventures other than subsidiaries or from the parent company (Note 4)
		Remunerations (A)		Retirement allowance (B)		Bonus to Directors (C)		Business execution expenses (D) (Note 1)		(A+B+C+D) to Net Income	(A+B+C+D) to Net Income	Salary, Bonuses, and Allowances (E) (Note 2)		Retirement allowance (F)		Profit Sharing- Employee Bonus (G) (Note 3)				(A+B+C+D+E+F+G) to Net Income	(A+B+C+D+E+F+G) to Net Income	
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements			The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company		All companies listed on the financial statement				
Chairperson	Acter Group Corporation Limited (Representative: Chin-Li Liang)	0	0	0	0			1,044	1,184			0	0	0	0	0	0	0	0			92,163
Director	Acter Group Corporation Limited (Representative: Jung-Tang Yang)	0	0	0	0	27,125 (Note 5)	28,472 (Note 6)	84	84	28,337 2.72%	29,884 2.87%	0	0	0	0	0	0	0	0	45,875 4.41%	47,422 4.56%	9,919
Director	Acter Group Corporation Limited (Representative: Wei Ma)	0	0	0	0			84	144			10,428 (Note 7)	10,428 (Note 7)	0	0	7,110	0	7,110	0			1,160
Independent Director	Chih-Yi Chi (Note 8)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	418
Independent Director	Sheng-Yung Yang (Note 8)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	None
Independent Director	Cheng Li (Note 8)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	None
Independent Director	Hui-Yin Chiu (Note 8)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	418
Independent Director	Mei-Li Hus (Note 8)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None
Independent Director	Chyan Yang (Note 8)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None
Independent Director	Hui-Hsin Yeh (Note 8)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None
Independent Director	Feng-Di Lung (Note 8)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration: Remuneration for Independent directors shall be determined according to the company's "Regulations Governing Remuneration Paid to Directors and Functional Committee." Remuneration for independent directors includes fixed fee, transportation and attendance fee per meeting. If an independent director is appointed as a member of any functional committee by the board of directors of the company, he/she will receive additional remuneration.

2. In addition to the disclosure of the table above, there are remunerations to the directors provided service (e.g. serve as consultants to the parent company/to all companies listed in the financial reports/ independent consultant rather than employee, etc.) in the most recent year for all companies : None

Note 1: Referring to the business execution expenses for directors of most recent year (including honorarium, special disbursement, various allowances, dormitory, company car and supply of other physical items).

Note 2: Relevant remuneration received by Directors who are also employees (including salary, differential pay, severance pay, various bonuses and rewards...etc.).

Note 3: Referring to the profit sharing- employee bonus (including stocks and cash) by directors and adjunct employees (including adjunct president, vice president, other managerial officers, and employees) of most recent year.

Note 4: The remuneration refers to pay, remuneration (including remuneration for the employee, director, and supervisor) and expenses of executing business received by the Company's director who employs as director, supervisor, or manager in reinvested companies other than the subsidiaries.

Note 5: Director Remuneration was approved by Board of Director meeting on Feb 26, 2026 and will pay to Acter Group Corporation Limited.

Note 6: Including directors' remuneration expected to be paid by subsidiaries Winmax Technology Corp., Suzhou Winmax Technology Co., Ltd., Novatech Engineering & Construction Pte Ltd., Winmax Technology Malaysia Sdn. Bhd.

Note 7: Including directors' remuneration expected to be paid by subsidiaries Winmega Technology Corp, Rayzher Industrial Co., Ltd. and Dadewin Technology Corp.

Note 8: The Company conducted a full re-election on May 20, 2025. Following the re-election, Independent Directors Chih-Yi Chi, Sheng-Yung, Cheng Li, and Hui-Yin Chiu stepped down, and Independent Directors Mei-Li Hus, Chyan Yang, Hui-Hsin Yeh, and Feng-Di Lung were newly appointed; therefore, only information pertaining to their tenure in office is disclosed.

* The content of remuneration disclosed in this table is different from the concept of income under the Income Tax Act. Therefore, this table is for information disclosure purposes and is not for tax purposes.

Range of Remunerations

Range of remunerations paid to Directors	Name of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The company	Companies in the consolidated financial statements	The company	Parent company and all the invested enterprise
Less than NT\$1,000,000	Chih-Yi Chi (Note1), Sheng-Yung Yang (Note1), Cheng Li (Note1), Hui-Yin Chiu (Note1), Mei-Li Hus (Note1), Chyan Yang (Note1), Hui-Hsin Yeh (Note1), Feng-Di Lung (Note1)	Chih-Yi Chi (Note1), Sheng-Yung Yang (Note1), Cheng Li (Note1), Hui-Yin Chiu (Note1), Mei-Li Hus (Note1), Chyan Yang (Note1), Hui-Hsin Yeh (Note1), Feng-Di Lung (Note1)	Chih-Yi Chi (Note1), Sheng-Yung Yang (Note1), Cheng Li (Note1), Hui-Yin Chiu (Note1), Mei-Li Hus (Note1), Chyan Yang (Note1), Hui-Hsin Yeh (Note1), Feng-Di Lung (Note1)	Chih-Yi Chi (Note1), Sheng-Yung Yang (Note1), Cheng Li (Note1), Hui-Yin Chiu (Note1), Mei-Li Hus (Note1), Chyan Yang (Note1), Hui-Hsin Yeh (Note1), Feng-Di Lung (Note1)
NT\$1,000,000~ 1,999,999	-	-	-	-
NT\$2,000,000~ 3,499,999	-	-	-	-
NT\$3,500,000~4,999,999	-	-	-	-
NT\$5,000,000~9,999,999	Acter Group Corporation Limited (Representative: Jung-Tang Yang, Wei Ma)	Acter Group Corporation Limited (Representative: Jung-Tang Yang, Wei Ma)	Acter Group Corporation Limited (Representative: Jung-Tang Yang)	-
NT\$10,000,000~14,999,999	Acter Group Corporation Limited (Representative: Chin-Li Liang)	Acter Group Corporation Limited (Representative: Chin-Li Liang)	Acter Group Corporation Limited (Representative: Chin-Li Liang)	-
NT\$15,000,000~29,999,999	-	-	Acter Group Corporation Limited (Representative: Wei Ma)	Acter Group Corporation Limited (Representative: Jung-Tang Yang, Wei Ma)
NT\$30,000,000~49,999,999	-	-	-	-
NT\$50,000,000~99,999,999	-	-	-	-
Greater than or equal to NT\$100,000,000	-	-	-	Acter Group Corporation Limited (Representative: Chin-Li Liang)
Total	11	11	11	11

Note 1: The Company conducted a full re-election on May 20, 2025. Following the re-election, Independent Directors Chih-Yi Chi, Sheng-Yung, Cheng Li, and Hui-Yin Chiu stepped down, and Independent Directors Mei-Li Hus, Chyan Yang, Hui-Hsin Yeh, and Feng-Di Lung were newly appointed; therefore, only information pertaining to their tenure in office is disclosed.

B. Remuneration of Supervisors: Not applicable

C. Remuneration of President and Vice Presidents

Unit: NT\$ thousands

Title	Name	Salary (A)		Retirement Pension (B)		Bonuses and Allowances (C) (Note 1)		Employee Compensation (D) (Note 2)				Ratio of total compensation (A+B+C+D) to net income		Remuneration from ventures other than subsidiaries or from the parent company
		The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company		Companies in the consolidated financial statements (Note 4)		The company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
President	Wei Ma	8,272	8,272	166	166	9,522	9,522	12,614	0	12,614	0	30,574 2.94%	30,574 2.94%	1,160
Vice President	Min-Lang Su													

Note 1: Fill out the various bonuses, rewards, honorarium, special disbursements, various allowances, dormitory, company car, physical items and amount of other remuneration of the most recent year to the president and vice president. For supply of houses, automobiles and other transportation modes or special personal expenditures, disclose the nature and cost of the assets supplied, the actual rental or rental calculated by fair market price, gasoline and other reimbursement. Besides, pursuant to IFRS 2 Share-based Payment, the compensation should include employee stock option certificates, employee restricted stocks and subscription stocks.

Note 2: The proposed amount of remuneration for managers in 2025 budget has not been resolved by the board of directors. The revealed amount which may be distributed is calculated based on the actual distributed amount in the previous year. Net profit refers to the net profit of most recent year; for companies already adopting IFRS, net profit refers to the net profit of individuals financial statement of most recent year.

Range of Remunerations

Range of Remunerations Paid to President and Vice Presidents	Name of President and Vice Presidents	
	The company	Parent company and all the invested enterprise
Less than NT\$1,000,000	-	-
NT\$1,000,000~1,999,999	-	-
NT\$2,000,000~3,499,999	-	-
NT\$3,500,000~4,999,999	-	-
NT\$5,000,000~9,999,999	-	-
NT\$10,000,000~14,999,999	Min-Lang Su	Min-Lang Su
NT\$15,000,000~29,999,999	Wei Ma	Wei Ma
NT\$30,000,000~49,999,999	-	-
NT\$50,000,000~99,999,999	-	-
Greater than or equal to NT\$100,000,000	-	-
Total	2	2

D. Employee profit sharing granted to the management team

Unit: NT\$ thousands

	Title	Name	Employee Bonus - in Stock (Fair Market Value)	Employee Bonus - in Cash	Total	Ratio of Total Amount to Net Income (%)
Executive Officers	President	Wei Ma	-	19,381	19,381	1.86
	Vice President	Min-Lang Su				
	Assistant Vice President	Yi-Yun Huang				
	Assistant Vice President	Chieh-Chen Wen				
	Financial Assistant Vice President	Chun-Yen Ou				

Note1: The amount of compensation (including stock and cash) approved by the board of directors to the managers in the latest year. If it is impossible to estimate, the proposed amount of distribution this year will be calculated in proportion to the actual amount of distribution last year. The proposed allocation of managers in the company's compensation for 2025 has not been approved by the board of directors, and the disclosure is proportionate to the actual allocation for the previous year.

E. The amount of remuneration of recent two years paid from Nova Technology and all companies on consolidated financial statements to company directors, president, and vice presidents to net profit is analyzed and explained with the policy of remuneration, standards and portfolio, programs for remuneration formulation, and the association between management performance and future risks.

(1) The analysis of the amount of remuneration of recent two years on the Nova Technology and consolidated statements paid to the company directors, president, and vice presidents:

Unit: NT\$ thousands, %

Title	2024				2025			
	Total Amount of Remuneration		Ratio to Net Profit (%)		Total Amount of Remuneration		Ratio to Net Profit (%)	
	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements	The Company	All companies in the consolidated financial statements
Directors	56,581	58,123	4.42	4.55	50,051	51,598	4.81	4.96
President & Vice Presidents	30,826	30,826	2.41	2.41	30,574	30,574	2.94	2.94

(2) The policies, standards, and portfolios for the payment of remuneration to directors, president, and vice presidents, the procedures for determining remuneration, and the correlation with risks and business performance.

a. Director and Independent Director :

Remuneration for directors shall be determined according to the company's "Regulations Governing Remuneration Paid to Directors and Functional Committee." And include corporate sustainability indicators such as legal compliance, corporate governance, risk control, corporate social responsibility. Remuneration for directors includes transportation and attendance fare for directors per meeting. According to Article 19-1 of the Articles of Incorporation, when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not more than five percent of the income before tax exclude the amount of employees' and directors' remuneration as remuneration to directors and is stipulated with the Company's performance. The remuneration to directors shall be approved by Remuneration Committee and Board of Directors. The Directors' remuneration will not be paid to Independent Directors.

Remuneration for Independent directors shall be determined according to the company's "Regulations Governing Remuneration Paid to Directors and Functional Committee." Remuneration for independent directors includes fixed fee, transportation and attendance fee per meeting. If an independent director is appointed as a member of any functional committee by the board of directors of the company, he/she will receive additional remuneration.

b. President and Vice President :

The remuneration of President and Vice President shall be determined according to the company's "Evaluation of the performance of managerial officers". The compensation policy and calculation method of our company's remuneration have incorporated ESG performance evaluation criteria into consideration. The performance evaluation criteria include the company's overall performance indicators and individual performance indicators. Please refer to the following table for relevant explanations. Also consider with salary, bonuses, employee remuneration, and compensation received for being the director or supervisor of the subsidiary. Among them, salary and bonus which takes consideration of the position, responsibility, and contribution made to the company as well as the peer industry standards. Besides, employee compensation shall be approved by Remuneration Committee and Board of Directors. Remuneration committee and Board will periodically review the reasonableness of the remuneration and make timely adjustment of the

remuneration system based on the Company’s business and relevant laws to pursue remuneration exceeding the risks that the Company may tolerate in order to avoid the Company’s loss suffering even after the compensation payment. Besides, according to Article 19-1 of the “Articles of Incorporation,” when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not less than three percent of the profit before tax excluding the amount of employees’ and directors’ compensation as compensation to employees.

Aspect	Explanation	%
Financial Performance Indicators	Assessment the operational performance includes overall performance of the company (such as sales target achievement, net income achievement, return on equity).	60%
Individual Performance Indicators	Annual target formulated with the President or Vice President, introduce or improve the talent cultivation.	30%
	Sustainability Practice Indicators: ESG technology exchange in environmental protection equipment and materials, development of emerging industries, and the participation rate in social welfare activities, etc.	10%

3. Implementation of Corporate Governance

A. Board of Directors

A total of 7 (A) meetings of the Board of Directors were held in 2025.

The attendance of director and independent director were as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Chairperson	Representative of Acter Co., Ltd: Chin-Li Liang	7	0	100%	Re-elected on 2025.05.20
Director	Representative of Acter Co., Ltd: Jung-Tang Yang	7	0	100%	Re-elected on 2025.05.20
Director	Representative of Acter Co., Ltd: Wei Ma	7	0	100%	Re-elected on 2025.05.20
Independent Director	Chih-Yi Chi	3	0	100%	Term expired on 2025.05.20
Independent Director	Sheng-Yung Yang	3	0	100%	Term expired on 2025.05.20
Independent Director	Cheng Li	3	0	100%	Term expired on 2025.05.20
Independent Director	Hui-Yin Chiu	3	0	100%	Term expired on 2025.05.20
Independent Director	Mei-Li Hus	4	0	100%	New appointment on 2025.05.20
Independent Director	Chyan Yang	4	0	100%	New appointment on 2025.05.20
Independent Director	Hui-Hsin Yeh	4	0	100%	New appointment on 2025.05.20
Independent Director	Feng-Di Lung	4	0	100%	New appointment on 2025.05.20

Other mentionable items:

1. If there are any of the following circumstances applies, the dates of meetings, sessions, contents of motions, all independents' opinion and the Company's response to independent directors' opinion should be specified:
 - A. Matters referred to in Article 14-3 of Securities and Exchange Act: The Company has already established the Audit Committee, please refer to the section B "Audit Committee" for the matters referred to in Article 14-5 of Securities and Exchange Act.
 - B. Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the board of directors.: Until the annual report on printed, the resolutions of the directors' meetings were unanimously approved by all present Board members.
2. If there are Directors' avoidance of motions in conflict of interest, the Directors' names, contents of motions, causes for avoidance and voting should be specified:

Directors' names	Meeting Dates	Contents of motions	Causes for avoidance	Resolved
Wei Ma	Jan. 18, 2025	1.The 2024 evaluation of the performance of executives. 2.The 2024 performance bonus distribution to managerial officerand internal chief auditor.	He is positions at the company's management team.	Approved by all attending directors without objection.
Wei Ma	Aug. 5, 2025	1.The 2024 distribution of employees remuneration for managers and internal chief auditor.	He is positions at the company's management team.	

3. The objectives of the strengthening the function of the Board of Directors for recent years (e.g. set up an audit committee, upgrading information transparency) and executions were evaluated:

Nova Technology Corp. developed "Rules of Procedure for Board of Directors Meeting" and management regulations of the company according to "Regulations Governing Procedure for Board of Directors Meetings of Public Companies. The Independent Director system was set up to improve the structure of the board of directors and operated according to relevant law and the interpretation from letters issued by competent authorities, in order to achieve dual performance in execution and supervision.

A. Board of Directors Structure

The board is comprised of members from a variety of backgrounds, who have been chosen based on the development needs of the company. All directors and independent directors have the academic background and experience necessary to enable the board's decision and supervisory capacity. "Directors Election Procedures" that stipulate a cumulative voting system and nomination system using director elections. This voting system not only increases minority shareholders' chances of participating in the board's decisions but also avoid monopolizing of nomination; furthermore, a set of by-election procedures was also introduced to avoid disruption to the company's business operations if some or all directors and the independent directors are dismissed. To ensure the independence of the board, the company has rules that each director and independent director is required to exercise their authorities independently. Information such as directors' shareholding ratio, transfer restrictions, and collateralized shares are fully disclosed on the Market Observation Post System, which investors are welcome to make inquiries on.

B. Independent Director System

The corporate regulations governing the number of seats for independent directors, eligibility and duties exercise are already stipulated in the "Articles of Incorporation" and "Rules Governing the Scope of Powers of Independent Directors." Currently, there are four seats of Independent Director,

who are empowered to fully participate in decision making and right to express opinions according to the Securities and Exchange Act. To protect the rights of investors, it is stipulated in the Articles of Incorporation of Nova Technology that independent directors nominated and relevant procedures shall hold a certain number of shares according to the candidate nomination system prescribed in Article 192-1 of Company Act to avoid the monopoly or abuse of nomination right, thereby leading to a fair and transparent process.

C. Establishment of an Audit Committee

The company established an audit committee, which replaced supervisors according to Article 14-4 of the “Securities and Exchange Act”. The committee is composed of four independent directors. All of them are chosen from persons with sufficient financial knowledge or business experience. “Audit Committee Charter” outlines the level of independence expected from the audit committee and the role they play in the company's operations. The audit committee ensures that the company's internal control system is effectively implemented and financial statements are properly prepared.

The company official website also established the special mailbox for audit committee so the general investors, stakeholders or employees may communicate with the audit committee members directly via email.

D. Establishment of Remuneration Committee

The company established the “Remuneration Committee Charter” in accordance with Article 14-6 of the “Securities and Exchange Act”. And completed the recruitment of committee members to help the board perform its duties.

E. Establishment of Sustainability and Nominating Committee

The company established the “Nominating Committee Charter” and set up the Nominating Committee to ensure the soundness of the board and strengthen the management mechanism. In order to actively promote and implement the spirit of sustainability and strengthen the functional roles of the committee, the 17th meeting of the 10th Board of Directors, held on August 6, 2024, resolved to establish the "Sustainability and Nominating Committee Organizational Regulations" and to replace the "Nominating Committee" with the "Sustainability and Nominating Committee." The main responsibilities of the committee include searching, reviewing, and nominating candidates for directors, evaluating the performance of the board of directors, as well as promoting and enhancing the company's sustainability policies.

F. Improving information transparency

Financial information, resolutions on material issues, board meeting participation, and director ongoing education information are published on the Market Observation Post System as required by law. The company's financial and business performance is also made accessible to the public on its website.

G. D&O insurance for directors

In order to reduce major damage risks assumed by the directors and managerial officers in the execution of their business, the Company has purchased D&O insurance for directors and managerial officers each year and reports to the Board of Directors, ensuring that the insurance contents are in compliance with the requirements.

4. Independent Directors’ attendance of each meeting of board of directors was as follows:
(As of 2026.03.31)

◎: Attendance in Person; ☆: By Proxy; ●: Not present

	Chih-Yi Chi	Chyan Yang	Cheng Li	Hui-Yin Chiu
the 19 th Meeting of the 10 th Term Board of Directors (2025.01.18)	◎	◎	◎	◎
the 20 th Meeting of the 10 th Term Board of Directors (2025.02.25)	◎	◎	◎	◎
the 21 st Meeting of the 10 th Term Board of Directors (2025.05.06)	◎	◎	◎	◎

	Mei-Li Hus	Sheng-Yung Yang	Hui-Hsin Yeh	Feng-Di Lung
the 1 st Meeting of the 11 th Term Board of Directors (2025.05.20)	◎	◎	◎	◎
the 2 nd Meeting of the 11 th Term Board of Directors (2025.08.05)	◎	◎	◎	◎
the 3 rd Meeting of the 11 th Term Board of Directors (2025.10.09)	◎	◎	◎	◎
the 4 th Meeting of the 11 th Term Board of Directors (2026.11.06)	◎	◎	◎	◎
the 5 th Meeting of the 11 th Term Board of Directors (2026.02.26)	◎	◎	◎	◎

5. Implementation Status of Board Evaluations

Evaluation cycles	Evaluation periods	Scope of evaluation	Evaluation method	Evaluation items
Internal assessment: Once a year	2025/01/01 ~ 2025/12/31	The evaluation scope covers the evaluation of the board as a whole, individual directors and functional committees (include 3 functional committees: Audit committee, Remuneration committee, Sustainability and Nominating Committee).	Internal assessment: The Company performing evaluations by the Questionnaire of Self-Evaluation of Performance of the Board, Individual Board Members, and the Functional Committee.	The criteria for evaluating the performance of the board of directors, the board members and functional committees please refer to P.33~P.35
External assessment: Carried out every three years.	2023/01/01 ~ 2023/12/31	The evaluation scope covers the evaluation of the board as a whole directors.	The Company has appointed the Taiwan Institute of Ethical Business to perform the 2023 Board performance evaluation.	The criteria for evaluating the performance of the board of directors, please refer to P.35~P.36

B. Audit Committee

A total of 4 (A) Audit Committee meetings were held in 2025.

The attendance of the independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Independent Director (Convener/Chairperson)	Hui-Yin Chiu	2	0	100	Term expired on 2025.05.20
Independent Director	Chih-Yi Chi	2	0	100	Term expired on 2025.05.20
Independent Director	Sheng-Yung Yang	2	0	100	Term expired on 2025.05.20
Independent Director	Cheng Li	2	0	100	Term expired on 2025.05.20
Independent Director (Convener/Chairperson)	Hui-Hsin Yeh	2	0	100	New appointment on 2025.05.20
Independent Director	Mei-Li Hus	2	0	100	New appointment on 2025.05.20
Independent Director	Chyan Yang	2	0	100	New appointment on 2025.05.20
Independent Director	Feng-Di Lung	2	0	100	New appointment on 2025.05.20

Other mentionable items:

1. Professional qualifications and experience of Audit Committee members:

Members	Professional qualifications and experience
Hui-Hsin Yeh	She holds a Bachelor of Accounting from Tunghai University. She has over 15 years of experience as a Partner CPA at Ernst & Young Global Limited and holds a Certified Public Accountant license. She currently serves as an Independent Director at Data Image Corporation and Simula Technology Inc.
Mei-Li Hus	She holds a Ph.D. in Law from the College of Law, National Chengchi University. She has over 5 years of experience serving as a Prosecutor at the Taiwan Hsinchu District Prosecutors Office. She is currently practicing as an Attorney at Lee Hsu & Wang Attorneys-At-Law.
Chyan Yang	He holds a Ph.D. in Computer Science from the University of Washington, USA. He was awarded an Honorary Professor Medal in recognition of over 20 years of service at the Institute of Business and Management, National Chiao Tung University. He currently serves as an Independent Director at Associated Industries China, Inc., Heron Neutron Medical Corp. and Cheng Mei Instrument Technology Co., Ltd.
Feng-Di Lung	She holds a Ph.D. in Chemistry from the University of Arizona. She has been teaching in the Department of Chemistry at Tunghai University for over 10 years. She is currently serving as the Dean of Student Affairs at Tunghai University.

2. Audit Committee' s work of 2025 :

- A. Review financial report.
- B. Adopt or amend the internal control system.
- C. Assessment of the effectiveness of the internal control system.
- D. Review the endorsements or guarantees for others.
- E. Review the amendments to the “Procedures for Loaning of Company Funds” and “Procedures

for Loaning of Company Funds”.

- F. Review the remuneration of the certified public accountants and assess the suitability and independence of the accountants based on the Audit Quality Indicators (AQIs). For further details, please refer to P.37~ P.38.
 - G. Review the Non-Assurance Services Pre-approval Policy and assurance services other than audit reports.
 - H. Supervise the operation of risk management.
3. In case the operation of audit committee meets one of the following conditions, describe the date of Board of Director meeting, session, motion content, and audit committee resolution results as well as the company handling on the opinions from audit committee:
- A. Matters referred to in Article 14-5 of the Securities Exchange Act.
 - B. Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors.

Audit Committee Meetings	Agenda Content and Subsequent Handling	Matters prescribed under Article 14-5 of Securities Exchange Act	Matters not adopted by the audit committee but resolved with the consent from two-thirds of all directors	
Feb. 25, 2025	1. Resolved to approve the company's Statement of Internal Control System for the year 2024.	✓	None	
	2. Resolved to approve the Non-Assurance Services Pre-approval Policy and assurance services other than audit reports.	✓	None	
	3. Resolved to approve the Certified Public Accountants and the evaluation of professional and independence.	✓	None	
	4. Resolved to approve the company's 2024 Business Report and Financial Statements.	✓	None	
	5. Resolved to approve the company's proposal for distribution of 2024 profit.	✓	None	
	6. Resolved to amend the “ Articles of Incorporation ” .	✓	None	
	Results of the Audit Committee: All attending committee members reach consent to adopt the proposition as proposed.			
	Company handling on audit committee’s opinion: None.			
May 6, 2025	1. Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2025.	✓	None	
	2. Resolved to approve the company applied for financing credit line from the financial institution	✓	None	
	Results of the Audit Committee: All attending committee members reach consent to adopt the proposition as proposed.			
	Company handling on audit committee’s opinion: None.			

Audit Committee Meetings	Agenda Content and Subsequent Handling	Matters prescribed under Article 14-5 of Securities Exchange Act	Matters not adopted by the audit committee but resolved with the consent from two-thirds of all directors
Aug. 5, 2025	1. Resolved to approve the establishment of a subsidiary of the Company.	✓	None
	2. Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2025.	✓	None
	3. Resolved to approve the company applied for financing credit line from the financial institution.	✓	None
	4. Resolved to amend the “ Internal control system ” and “ Internal Audit Implementation Rules”	✓	None
	Results of the Audit Committee: All attending committee members reach consent to adopt the proposition as proposed.		
	Company handling on audit committee’s opinion: None.		
Nov. 6, 2025	1. Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2025.	✓	None
	2. Resolved to approve the company's Business Report and Profit Distribution Proposal for 2025H1.	✓	None
	3. Resolved to approve the company 2026 budget proposal.	✓	None
	4. Resolved to approve the company 2026 audit plan proposal.	✓	None
	5. Resolved to amend the “ Procedure for Acquisition or Disposal of Assets ” and “Procedures for Loaning of Company Funds”	✓	None
	6. Resolved to amend the “ Internal control system ” and “ Internal Audit Implementation Rules”	✓	None
	Results of the Audit Committee: All attending committee members reach consent to adopt the proposition as proposed.		
Company handling on audit committee’s opinion: None.			

4. If there are independent directors’ avoidance of motions in conflict of interest, the directors’ names, contents of motion, causes of avoidance and voting should be specified: None
5. Individual communications between the independent directors, the Company's chief internal auditor and CPAs (e.g. the items, methods and results of audits of corporate finance or operations, etc.)
 - A. The Company’s Audit Committee convenes meetings on an ad hoc basis. The CPAs and internal auditors respectively report on the audit planning of the Company’s financial statements and the operation of the internal control system, enabling the Audit Committee to understand the Company’s business operations and exercise appropriate oversight. In addition to formal meetings, Audit Committee members also maintain regular communication and interaction with the CPAs and internal auditors through electronic means.

- B. The CPAs report the audit results and other communication matters required by relevant regulations to the independent directors. The independent directors are able to raise questions at any time and receive prompt responses; therefore, communication between the independent directors and the CPAs is effective.
- C. At least one private meeting per year is held between the independent directors, the head of internal audit, and the CPAs.
- D. The communication among the independent directors, the head of internal audit, and the CPAs.
- The major items of communication between the Independent Directors and the internal audit.

Date	Attendees	The Major Items	Result
2025.02.25 Audit Committee	Independent Director: Hui-Yin Chiu, Sheng-Yung Yang, Chih-Yi Chi, Cheng Li	1. Annual Internal Audit Report for 2024. 2. The internal improvement tracking report for 2024. 3. The Internal Control System Statement for 2024.	The Internal Control System Statement for 2024. approved by the Audit Committee and submitted to the board of directors for a resolution.
2025.05.06 Audit Committee	Independent Director: Hui-Yin Chiu, Sheng-Yung Yang, Chih-Yi Chi, Cheng Li	1. The Internal Audit Report for the first quarter of 2025. 2. The Internal Improvement Tracking Report for 2024. 3. The Internal Improvement Tracking Report for for the first quarter of 2025.	No Comments.
2025.08.05 Private Meeting	Independent Director: Hui-Hsin Yeh, Chyan Yang, Mei-Li Hus, Feng-Di Lung Internal auditing officer: Shih-Pang Wang Internal audit specialist: Yi-Ping Lin	1. 2026 Annual Audit Plan and risk assessment. 2. The scope of self-assessment in 2025. 3. Assessment of Key Internal Control Issues.	No Comments.
2025.08.05 Audit Committee	Independent Director: Hui-Hsin Yeh, Chyan Yang, Mei-Li Hus, Feng-Di Lung	1. The Internal Audit Report for the second quarter of 2025. 2. The Internal Improvement Tracking Report for the second quarter of 2025. 3. "Internal Control Systems" and "Internal Audit Implementation Rules" were revised.	"Internal Control Systems" and "Internal Audit Implementation Rules" were revised.

Date	Attendees	The Major Items	Result
2025.11.06 Audit Committee	Independent Director: Hui-Hsin Yeh, Chyan Yang, Mei-Li Hus, Feng-Di Lung	1.The Internal Audit Report for the third quarter of 2025. 2.The Internal Improvement Tracking Report for the third quarter of 2025. 3.Annual Audit Plan of 2026. 4."Internal Control Systems" and "Internal Audit Implementation Rules" were revised.	1. The 2026 Annual Audit Plan approved by the audit committee and submitted to the board of directors for resolution. 2. "Internal Control Systems" and "Internal Audit Implementation Rules" approved by the audit committee and submitted to the board of directors for resolution.

➤ The major items of communication between the independent directors and the CPAs.

Date	Attendees	The Major Items	Result
2025.02.25 Meeting	Independent Director: Chih-Yi Chi, Sheng-Yung Yang, Cheng Li, Hui-Yin Chiu Internal auditing officer: Shih-Pang Wang Accounting Firms: Chien-Hui Lu CPA, Shih-Tsai Han	1.The Company's independent auditors explained the financial position, financial performance and the cash flow for the year ended December 31, 2024. Also explained the responsibility of audit the consolidated financial statements. 2.The Company's independent auditors explained the audit results about the consolidated financial statements for the year December 31, 2024. 3.The independent auditors explained the key audit matters, changes in accounting estimates and errors. 4.The Company's independent auditors explained and communicated the effect of newly revised laws and regulations.	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.

Date	Attendees	The Major Items	Result
2025.05.06 Meeting	Independent Director: Chih-Yi Chi, Sheng-Yung Yang, Cheng Li, Hui-Yin Chiu Internal auditing officer: Shih-Pang Wang Accounting Firms: Chien-Hui Lu CPA, Shih-Tsai Han	<ol style="list-style-type: none"> 1.The Company's independent auditors presented the financial position, financial performance and the cash flow for three months ended March 31, 2025. Also explained the responsibility of review the consolidated financial statements. 2.The Company's independent auditors explained the review results about the consolidated financial statements for three months ended March 31, 2025. 3.The independent auditors explained the key audit matters, changes in accounting estimates and errors. 4.The Company's independent auditors explained and communicated the effect of newly revised laws and regulations. 	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.
2025.08.05 Private Meeting	Independent Director: Mei-Li Hus, Chyan Yang, Hui-Hsin Yeh, Feng-Di Lung Accounting Firms: Chien-Hui Lu CPA, Shih-Tsai Han	<ol style="list-style-type: none"> 1.The Company's independent auditors presented the financial position, financial performance and the cash flow for six months ended June 30, 2025. Also explained the responsibility of review the consolidated financial statements. 2.The Company's independent auditors explained the review results about the consolidated financial statements for six months ended June 30, 2025. 3.The independent auditors explained the key audit matters, changes in accounting estimates and errors. 4.The Company's independent auditors explained and communicated the effect of newly revised laws and regulations. 	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.

Date	Attendees	The Major Items	Result
2025.11.06 Meeting	Independent Director: Mei-Li Hus, Chyan Yang, Hui-Hsin Yeh, Feng-Di Lung Accounting Firms: Chien-Hui Lu CPA, Shih-Tsai Han	<ol style="list-style-type: none"> 1.The Company's independent auditors presented the financial position, financial performance and the cash flow for nine months ended September 30, 2025. Also explained the responsibility of review the consolidated financial statements. 2.The Company's independent auditors explained the review results about the consolidated financial statements for nine months ended September 30, 2025. 3.The independent auditors explained the key audit matters, changes in accounting estimates and errors. 4.The Company's independent auditors explained and communicated the effect of newly revised laws and regulations. 	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.

C. Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
1. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The company has taken into consideration the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and the operation of company practices in formulating the “Corporate Governance Best Practice Principles” and compliance with relevant regulations to truly execute and process various information disclosures, thereby maintaining the rights and interests of investors, stakeholders and employees.	None
2. Shareholding structure & shareholders’ rights (1) Does the company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement based on the procedure? (2) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares? (3) Does the company establish and execute the risk management and firewall system within its conglomerate structure?	✓		(1) The company has appointed a spokesperson and a deputy spokesperson to handle shareholders’ suggestions, doubts and disputes according to the “Corporate Governance Best Practice Principles.” (2) The major shareholders of the company compose of management team and shareholders with long-term shareholding, who pay attention and control the shareholding status of major shareholders and director shareholding. They also regularly report the equity change in directors, managerial officers and shareholders with at least 10% of shareholding. (3) The company and affiliated enterprises operate independently and have established relevant control over the internal control system, “Transaction procedures for specific companies, related parties and group companies”, and “Subsidiary Management Procedures”	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(4) Does the company establish internal rules against insiders trading with undisclosed information?			<p>(4) The company has set up“ Internal Material Information Handling and Prevention of Insider Trading Management Process Procedures,” to regulate Company insiders, who may acquire material and non-public information of the Company in the trading on such information.</p> <p>The company requires employees to read the courses of "Operating Procedures For Handling Material Inside Information And Preventing Insider Trading " and "Code of Ethical Conduct" online in 2025.</p> <p>The Company announced in January 2025 to the employee in internal meetings about relative information on insider trading and the 4th meeting of the 11th Board of Directors on Nov. 6, 2025. Publicize relevant insider trading prevention information. The prohibition of stock trading by directors during closure periods 30 days and 15 days prior to the release of annual and quarterly financial reports, and remind the directors and supervisors of the stock trading control measures by email to avoid erroneous violation of laws and regulations</p>	
<p>3. Composition and responsibilities of the Board of Directors</p> <p>(1) Does the Board develop and implement a diversified policy, specific management objectives and implement for the composition of its members?</p>	✓		<p>(1) Pursuant to Article 20 of the “Corporate Governance Best Practice Principles,” all members of the board shall have the knowledge, skills, and experience to perform their duties and the diversity representative of the Board. Base on this principle, the 7 directors of the 11th term Board of Directors are: Mr. Chin-Li Liang (Chairperson), Mr. Jung-Tang Yang (Director), Mr. Wei Ma (Director) have managed in various industry experience. They are good at leadership, management and have different industrial knowledge, decision-making ability and international market view. Mrs. Mei-Li Hus (Independent director) has experience in legal affairs; Mr. Chyan Yang (Independent</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>(2) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?</p> <p>(3) Does the company establish a standard to measure the performance of the Board and implement it annually, and are performance evaluation results submitted to the Board of Directors and referenced when determining the remuneration of individual directors and nominations for reelection ?</p>			<p>director) possesses professional management expertise; Mrs. Hui-Hsin Yeh (Independent director) is a licensed CPA; Mrs. Feng-Di Lung (Independent director) has a background in chemistry.</p> <p>The board of directors and management value inclusiveness and diversity to support the values of the company. To achieve the ideal goal of corporate governance, the board of directors shall possess the abilities and diversity policy, please refer to P.11~P.13 the company website and the MOPS.</p> <p>(2) In addition to the "Remuneration Committee" and "Audit Committee" established in accordance with legal requirements, the Company established the "Nominating Committee" at the 4th meeting of the 9th Board of Directors. Furthermore, to enhance the functions of its committees and actively promote the spirit of sustainable development, the Company resolved at the 17th meeting of the 10th Board of Directors on August 6, 2024, to establish the "Sustainability and Nominating Committee" to replace the "Nominating Committee." For the composition, responsibilities, and operations of the Committee, please refer to P.56~P.57.</p> <p>(3) The company has developed " Rules for Performance Evaluation of Board of Directors ". By the end of each year, members of Board of Directors adopts questionnaire survey for self-assessments on Board operations (functional committees) and Board members. The company amended the Article 3 at least one execution of external performance evaluation in every three years by the resolution.</p> <p>➤ The items of measurement for the performance evaluation of the company’s Board of Directors comprise at least the following six aspects, 20 self-evaluation indicators:</p> <p>a. Level of involvement in company operations (7 items);</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>b. Improvement of the quality of the board of directors' decision making (2 items);</p> <p>c. Composition and structure of the board of directors (3 items);</p> <p>d. Election and constantly continuing education (2 items);</p> <p>e. Internal Control of the directors (3 items); and</p> <p>f. Involvement in Sustainability and ESG Initiatives (3 items).</p> <p>The items of measurement for the performance evaluation of the board members shall at least include the following six aspects, 20 self-evaluation indicators:</p> <p>a. Corporate Objectives and mission control (3 items);</p> <p>b. Cognition on director responsibilities (3 items);</p> <p>c. Level of involvement in company operations (5 items);</p> <p>d. Management and communication of internal relations (3 items);</p> <p>e. Professionalism and continuous continuing education of directors (3 items); and</p> <p>f. Internal Control (3 items).</p> <p>The items of measurement for the performance evaluation of functional committee members shall at least include the following five aspects, 20 self-evaluation indicators:</p> <p>a. Participation in the operation of the company (4 items);</p> <p>b. Awareness of the duties of the functional committee(4 items);</p> <p>c. Improvement of the quality of decisionmade by the functional committee (7 items);</p> <p>d. Makeup of the functional committee and election of its members (3 items); and</p> <p>e. Internal control (2 items).</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>After all questionnaires are completed, the Corporate Governance Division will collect them and calculate the scores. The internal evaluation of the Board, Board members, and functional committees (including the Remuneration Committee, Audit Committee, and Sustainability and Nominating Committee) was completed in Jan. 2026 and was reviewed and approved by the Sustainability and Nominating Committee on Jan. 28, 2026. The details are as follows:</p> <p>The performance evaluation of the company’s board of directors: 99.14%</p> <p>The performance evaluation of the board members: 99%</p> <p>The performance evaluation of the remuneration committee members: 99.25%</p> <p>The performance evaluation of the audit committee members: 99.5%</p> <p>The performance evaluation of the Sustainability and Nominating committee members: 98.2%</p> <p>The average rating exceeds 90%, and shown operation well in the Board of Directors and functional committee.</p> <p>Suggestions and Improvements to the Board of Directors and Functional Committees: None.</p> <p>➤ The Company has appointed the Taiwan Institute of Ethical Business to perform the 2023 Board performance evaluation in Mar. 2023 (evaluation periods is from Jan. 1 to Dec. 31, 2023). The institute has assigned 3 executive members: Shao Qing Ping, Cai Yang Zong and Jiang Zhao Chao Sheng, to perform the evaluation. The institute and the executive members are independent and have no business relation with the Company. The evaluation was conducted via acquiring the Company’s</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>internal regulations and records, questionnaires, and onsite individual meetings based on these fore dimensions (1. Board of Directors Professional Functions; 2. Board decision effectiveness; 3. The importance and supervision of the board of directors on internal control; 4. The attitude of the board of directors towards ESG). The Taiwan Institute of Ethical Business has issued the report of the Board performance evaluation on Dec.27, 2023 and report to the Board of Directors on Feb. 20, 2024.</p> <ul style="list-style-type: none"> ● Overall evaluation conclusion: Based on the 2023 Board performance evaluation, the advices for optimization are proposed: <ul style="list-style-type: none"> a. Enhance the diversity of the board. b. Continuously Emphasize the remarks made by the directors in the meeting minutes of the board. c. Continuously promote sustainable business operations. ● Future Improvement Plans and Actions: <ul style="list-style-type: none"> a. In the re-election of the Board of Directors, continuous assessment includes diverse elements such as gender, age, and professional background. b. Timely record the opinions raised during meetings and the discussion process in the minutes to help mitigate any discontinuity arising from the transition of Board members. <p>When nomination members of the board of directors, the Company will base its election on the evaluation results of individual Board member and according to the external organization suggested matters as the target for optimization. The operation of Board of Directors is evaluated well base on the result of the 2023 board performance evaluation and have been revealed on the website of the company.</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(4) Does the company regularly evaluate the independence of CPAs?			<p>(4) The company takes the statement presented by certified CPA firm while the Board of Directors develops the items of evaluation for the independence of review accountant according to “No.10 of The Bulletin of Norm of Professional Ethics for Certified Public Accountant of the Republic of Chin - Integrity, independence and suitability.” The items of evaluation include:</p> <ol style="list-style-type: none"> a. Does the accountant has no direct or significant indirect financial interest with the company that affects independence. b. Does the accountant is a spouse or having second degree of kinship with other management. c. Has the accountant had any disciplinary record of the accountant disciplinary committee in the last two years. d. Does the accountant interact frequently with the company's management (including internal audit) and keep records. e. Does the accountant had appropriate interactions with independent directors and keep records. f. Does the accountant had made positive suggestions and kept records on the company's system and internal control inspection. <p>The company has obtained 13 audit quality indicators (AQIs) information provided by certified accountants since annually, which is used to assess the independence and suitability of these accountants. The Company exams and evaluates CPA’s independence and capability annually, and submit a report to the Audit Committee and Board meeting. The report was approved by the 17th meeting of the 3rd term Audit Committee and the 20th meeting of the 10th term Board of Directors on February 25, 2025. After assessed, CPAs Chien-Hui Lu and Cheng-Hsueh Chen from KPMG were qualified. Both CPAs do not have any direct or indirect interest relationship with either Board of</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			Directors or Nova Technology Corp. and believed to have more than sufficient capabilities on auditing, taxation and time cost efficiency.	
4. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)?	✓		<p>On February 22, 2021, the 4th meeting of the 1st term nominating committee and the 12th meeting of the 9th term Board of Directors approved Chun-Yen Ou, director of Associate Vice President, Support Center, as executive director of corporate governance, who is responsible for the corporate governance. Chun-Yen Ou Finance and Accounting Supervisor has held the position of finance supervisor in a public offering company for more than three years.</p> <p>The major job of chief corporate governance officer includes as following:</p> <p>Handling matters relating to board meetings and shareholders' meetings according to laws; Producing minutes of board meetings and shareholders' meetings; Assisting in onboarding and continuous development of directors; Furnishing information required for business execution by directors; Assisting directors with legal compliance.</p> <p>The main duties of cooperate governance unit are shown as follows.</p> <p>(1) Provide the necessary information for directors to perform their duties and arrange continuing education for them; on Dec. 6, 2025, a 3-hour in-house training course will be arranged for directors at the parent company Acter Group Corporation Limited and the subsidiary, Rayzher Industrial Co., Ltd.; additionally, related refresher courses will be arranged for directors from time to time.</p> <p>(2) The governance officer reported on the corporate governance operations at the 4th meeting of the 11th Board of Directors on November 6, 2025.</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>(3) Assist the Board of Directors and Shareholders in meeting procedures and resolutions to comply with the law.</p> <p>(4) Before directors’ meeting, it will inquiry the opinion of every director to scheme and formulate agenda, and inform to all directors for attendance at least 7 days prior to the meeting as well as provide sufficient meeting materials for directors’ understanding about the content of relevant proposal.</p> <p>(5) Draw up and have prior booking for the date of Shareholders’ meeting, process the stock affairs, prepare meeting notice, handbook, annual report and minutes , and handle the registration of changes after any changes in paid-in capital or re-election of directors.</p> <p>(6) Ensuring directors’ affair and the process of board resolution are in compliance with regulations.</p> <p>(7) Report to the Board of Directors the results of its examination of whether the qualifications of independent directors during their term of office are in compliance with relevant laws and regulations.</p> <p>(8) Handling matters related to the change of directors.</p> <p>(9) Ensuring the contents report to MOPS are in compliance with regulation and accuracy by board and shareholder’s meeting resolution, to ensure the trading information acquired by shareholder is correct.</p> <p>(10) Renew the Directors’ and Officers’ Liability Insurance in January 2025 and report the insured amount, coverage, premium rate, and other major contents of the liability insurance at the board meeting in February 2025.</p> <p>(11) Prepare the Self-evaluation of Corporate Governance Evaluation and assist related divisions to follow up Corporate Governance Evaluation Indicators and related regulations by</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>the Competent Authority published.</p> <p>(12) The latest annual continuing education of the corporate governance officer, Chun-Yen Ou, refer to P.119~P.120 of the annual report “9. Continuing Education for Director and Company Secretary”.</p>	
5. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	✓		<p>The Company understands the value of good communication between the interested parties. Besides establishing a stakeholder webpage on the official website, the Company also required the Department of Audit, Human Resource, Investor Relations and Central security management to establish a communication channel between the interested parties separately.</p> <p>The Company establishes “ESG” sections on the official website to explain to stakeholders the conducts for fulfilling CSR and may be contacted via the official website when needed. The Company will give proper feedback to any reasonable concerns raised by the stakeholders.</p> <p>The stakeholder communication was reported to the Board on November 6, 2025.</p>	None
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	✓		The company has commissioned full-time agent for stock affairs - KGI Securities Registry and Transfer Department to process shareholders’ meeting affairs.	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>7. Information disclosure</p> <p>(1) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?</p> <p>(2) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?</p>	✓		<p>(1)</p> <p>a. Disclosure of financial and business information The company has set up Chinese/ English version official website(http://www.novatech.com.tw) to regularly discloses and updates the Company’s financial services and relevant information on corporate governance for investors' reference.</p> <p>b. Corporate governance information The Company has disclosed information regarding the organization and function of Internal Auditing Dept., “Procedures for Endorsements and Guarantees”, “Procedure for Acquisition or Disposal of Assets” and “Procedures for Loaning of Company Funds” on the Company website.</p> <p>(2) The company set up specialist in charge of the collection work and adequately disclosing relevant information by requirement.</p> <p>a. The company has set up spokesperson and deputy spokesperson system by regulation and discloses the names and contact method on the company website. Also the Company will hold investors conference presentation according to practical needs.</p> <p>b. The company discloses information of investor conference on the Company website: The audio-visual record of investor conference has been posted on the Company website. The Company has disclosed finance and business information revealed in inventor conference on the Company website and the Market Observation Post System pursuant to regulations of Taiwan Stock Exchange. The company has set up English website to provide foreign investors with relevant company finance and services related information.</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(3) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3 financial statements, as well as monthly operation results, before the prescribed time limit?			(3) The Company has disclosed finance and business information on the Company website and the Market Observation Post System.	
8. Is there any other important information to facilitate a better understanding of the company’s corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors’ and supervisors’ training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	✓		<p>The company’s management actively promotes corporate governance and relevant systems and measures adopted and travelling situations are summarized below:</p> <p>a. The company developed work conducts and actually executes the rights and care for employees without ranking, gender, and nationality, providing various insurance, education training, physical health examination, and retirement matters. The occupational labor welfare committee of the company adopts labor-management as the communication channel between the two. The company also promotes and executes various multiple employee welfare policies, in order to create a harmonious work environment, enriching employee’s life. Additionally, the company truly executes safety quality, health and environmental management, with ISO9001, ISO14001 and ISO45001 certified. Moreover, special responsible environmental department will regularly promote and supervise the implementation to provide safety and quality work environment. The company sets up employee opinion mailbox at the human resource zone of company website, which the employees can communicate with the company directly.</p> <p>b. Investor relation, supplier relation and rights of stakeholders: The company appeals in corporate information transparency and adequately discloses financial and sales information by law and sets up a contact window and email for investors, suppliers and</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>stakeholders to leave message and opinions. To strengthen corporate governance, the corporate governance setion on the company website in Chinese and English apart from the routine public disclosure of financial information, providing investors with more diverse information to protect the rights of investors from Taiwan and abroad.</p> <p>The company and suppliers sign agreement or purchase order in writing based on equality principle to validate the rights and obligation relations between the two, protecting the legitimate rights of each other.</p> <p>c. Director continuing education: All directors of the company shall take continuing education according to the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies.” The information of continuing education refer to P.119~ P.120 of the annual report “9. Continuing Education for Director and Company Secretary”.</p> <p>d. Execution of risk management policy and risk measurement standards: The company focuses on the management of original business line and cooperates with relevant laws and regulations to promote and implement the execution of various policies. The company also has established risk management process standards and relevant management policies by the Board of Directors on Feb. 24, 2020, should be able to respond to business environment, with the business and operational activities of the change and adjustment to lower and avoid any possible risk that jeopardizes the company and values the maintenance of personnel safety.</p> <p>The risk management of the company includes "market risk", "credit risk", "operational risk", "liquidity risk" and other risks. For major policy of corporate operation, investment projects, the acquisition or disposition of assets, endorsement guarantee and</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>other matters will require the evaluation and analysis by relevant competent department, followed by submission to the Board of Directors for resolution and execution. The auditing department will develop annual audit plan according to the results of risk assessment with actual execution to implement risk control and other monitoring mechanism.</p> <p>Actively promote the implementation of the risk management mechanism, and report its operation to the board of directors at least once a year. The Company announced to directors in Board of Directors meeting on Nov. 6, 2025, and in January 2025, during the internal review meeting of the company, this was communicated to all employees. Risk management related decisions and responsible units continue to supervise the implementation and coordination of the overall risk management, and strengthen the awareness and cognition of the company's operational risk culture.</p> <p>e. Customer policy execution: The company sales department and engineering department staff are responsible for conducting communication and coordination from time to time to respond to the requirement of customization, providing excellent services and problem solution. The management department also conducts customer satisfaction survey from time to time to provide customers with various channels of two-way communication.</p> <p>f. Company purchasing liability insurance for directors: The company has purchased liability insurance for the directors. Information about the insured amount, coverage and premium rate has been reported in the Board meeting on Feb. 25, 2025.</p> <p>g. Intellectual Property Management Plan and Annual Implementation:</p> <ul style="list-style-type: none"> ➤ Intellectual Property Management Plan: To encourage employees to uphold the concept of continuous innovation 	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>and work improvement, increase employee participation, protect trade secrets and R&D achievements, maintain industry ethics and fair competition, and value and accumulate intellectual property rights to enhance the company’s competitiveness, the company has established the “Intellectual Property Rights Management Measures” for compliance.</p> <p>➤ Patent Management and Protection :</p> <p>(1) Patents are divided into stages including development research, patent proposals, patent approval, promotion and utilization, and benefit evaluation. Incentives such as bonuses are provided to proposers and included as a reference in employee performance evaluations.</p> <p>(2) Cooperate with patent law firms to assist in searching relevant technical patents to avoid infringement risks, review and assist in preparing patent application documents to improve approval rates.</p> <p>(3) During the R&D process, relevant technologies are submitted to patent law firms for patent searches and layout planning to reduce the risk of infringement.</p> <p>➤ Copyright Management and Protection:</p> <p>(1) Continuously strengthen R&D personnel’s awareness and respect for copyrights, regularly promote the importance of copyright and legal compliance, and thoroughly implement intellectual property management and protection measures.</p> <p>(2) Establish a document preservation system—important files such as circuit diagrams and piping diagrams are encrypted upon creation and access permissions are set to</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>prevent leakage of sensitive information.</p> <p>➤ Trademark Protection and Management :</p> <p>(1) Classify and list owned trademarks for regular review of their validity and expiration.</p> <p>(2) When using trademarks, departments must follow the scope of goods or services registered in the company’s “Trademark Registration Certificate.”</p> <p>(3) For new trademark design and applications, follow the Intellectual Property Acquisition, Maintenance, and Utilization Measures for compliance.</p> <p>(4) If design work is outsourced, confidentiality clauses and liability for breach are specified in the service contract.</p> <p>➤ Trade Secret Management and Protection:</p> <p>All employees have signed an “Employment Agreement”, with the following provisions regarding trade secret protection:</p> <p>(1) Employees must safeguard and maintain the confidentiality of trade secrets in accordance with the duty of care of a good manager.</p> <p>(2) Employees shall not disclose or use trade secrets owned by their former employers.</p> <p>(3) Any trade secrets related to work performed during employment belong to the company.</p> <p>(4) After leaving the company, employees must continue to maintain confidentiality, shall not disclose any trade secrets, shall not use company trade secrets for one year, and the company reserves legal rights to claim retroactive action and compensation for losses.</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>➤ Implementation:</p> <p>The company reported the intellectual property management status to the Board of Directors on November 6, 2025, with the main implementation details as follows:</p> <p>(1) Implement Intellectual Property Management and Strengthen Confidential Document Control:</p> <p>Continuously optimize the DVC document protection system. Electronic design files are encrypted upon creation and access permissions are set to safeguard company assets.</p> <p>(2) Intellectual Property Protection Awareness and Training:</p> <p>Plan and promote intellectual property protection concepts, provide educational training, and enhance the company’s confidential information protection capabilities. The “Intellectual Property Acquisition, Maintenance, and Utilization Measures” is included as an annual mandatory online course.</p> <p>(3) R&D and Innovation:</p> <p>The Design Department and Instrumentation & Electronics Department set R&D KPI goals and conduct regular reviews, continuing feasibility evaluations, transforming R&D outcomes into intellectual property, and applying for patents.</p> <p>(4) Trademark Renewal:</p> <p>In 2025, the “NOTATECH Design Drawing” Class 7 trademark was successfully renewed and extended until 2035.</p> <p>h. Personal Data Protection Policy:</p> <p>The company places great importance on the Personal Data</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>Protection Act. To ensure that the collection, processing, and use of personal data comply with relevant regulations, prevent infringement on individual rights, and promote the reasonable use of data, the company has established relevant procedures for compliance. This policy applies to all personal data collected by the company, including data provided by the data subject and any third-party data they provide, and is limited to the scope necessary for business execution. Unless otherwise stipulated by law, the scope of collected data may include, but is not limited to: the data subject’s basic information, health examination reports, accounting data, tax information, insurance data, credit information, information of relatives or friends, stakeholder data, and other legally accessible personal information. The formulation and implementation of this policy are overseen and managed by the Information Security Management Department.</p> <p>➤ Implementation Status in 2025:</p> <p>(1) New Employee Orientation – Personal Data Protection Training Course:</p> <p>Within one week of onboarding, new employees receive awareness and educational training on the Personal Data Protection Act to understand relevant legal regulations, responsibilities, and applicable management procedures. Attendance is documented through a training sign-in sheet. In 2025, a total of 18 new employees completed the orientation training.</p> <p>(2) Course Completion Status:</p> <p>Mandatory course: All employees participated in the human rights policy education training. The total training involved 150 participants, with a cumulative training duration of 25.5 hours, achieving a 100% participation</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>rate.</p> <p>i. Diverse Communication Channels for Employee Feedback: Employee satisfaction reflects not only their contentment with the employer but is also a key indicator of a happy and sustainable workplace. Meeting employee needs and responding to feedback is closely related to overall satisfaction. Enhancing employee satisfaction can also improve customers’ actual experience and recognition of services, thereby reducing operational costs and strengthening brand image. For detailed execution of the employee opinion survey, please refer to P.143 of the annual report.</p>	
9. Has the company adopted succession planning for board members and key executives, and disclosed the operational status of such planning on its website and in its annual report?	✓		<p>The company's "Sustainability and Nominating Committee" examines the standards of independence and a diversified background covering the expertise, skills, experience, gender, etc. of members of the board and finding, reviewing, and nominating candidates for directors based on such standards.</p> <p>In planning the succession plan, the successor must not only have excellent work ability, but also have a value concept that is consistent with the company. Personality traits must include integrity, commitment, innovation and customer trust.</p> <p>As part of the Company's ongoing director succession plan, a database of directors has been established based on the following criteria:</p> <p>a. Integrity, responsibility, innovation and decision making ability, consistent with the core values of the company, and with professional knowledge and skills conducive to the management of the company.</p> <p>b. Industrial experience relevant to the business of the company.</p> <p>c. Overall board expertise is for boards that need to include corporate strategy, accounting and tax, finance, legal and</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>corporate governance to meet the needs of the company.</p> <p>The company has established “Rules for Performance Evaluation of Board of Directors” and conduct the performance evaluation on a regular basis, by relevant measure project, including company objectives and tasks of control and operating responsibility cognition, participation, the internal relationship between management and communication, business function and further, internal control and the concrete representation, etc., to confirm the board operation effectively, and performance evaluation of directors, For future reference in the selection of directors.</p> <p>As of the date of publication of the annual report, the Group has ten senior executives serving as members of the boards of directors of the company and its invested subsidiaries. Among them, President Wei Ma officially became a member of the company’s Board of Directors on May 31, 2023, laying a solid foundation for the company’s long-term development. In the future, the company will continue, as appropriate and subject to the Board’s resolution, to make adjustments to personnel assignments in order to cultivate diverse perspectives and experience, strategic planning capabilities, and the ability to communicate fully with the Board. The performance of relevant personnel will be reported and discussed in the Remuneration Committee, with the goal of selecting and nurturing suitable candidates for succession to senior management and Board positions within 5-8 years.</p> <p>Strategic consensus camp for senior executives is held once a year. Topics include strategic thinking, performance management and talent management, high performance leadership, organizational change and continuous renewal, talent development and leadership inheritance, strategic map, etc.</p> <p>The middle level of the management, according to the company’s human resources planning, in addition to the continuous training of</p>	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>the company has both future development potential of colleagues, but also continue to recruit outstanding talent to the competitiveness of the company.</p> <p>In addition to professional competence, excellent management talents must also understand the implementation of the company’s overall operations. Through the education and training of the company’s system including professional skills, human resources, financial management, business marketing, etc., it also encourages potential colleagues. Continue to study in the EMBA and management classes of various colleges and universities, and strengthen the exchanges with outstanding people from different industries to enrich the experience and contacts of all aspects.</p> <p>The Company will also arrange important management to serve as members of the Board of Directors of the Company or investment enterprise, familiarize them with the operation of the Board of Directors, and have them participated in the planning of the Company’s or investment enterprise’s long-term strategic direction and vision.</p>	

10. Please explain the improvements which have been made in accordance with the results of the Corporate Governance Evaluation System released by the Corporate Governance Center, Taiwan Stock Exchange, and provide the priority enhancement measures.

According to the results of corporate governance assessment issued by Corporate Governance Center in 2025, our company was among the top 5% of listed companies. The company reviews items not achieving evaluation standard every year after the result of evaluation be announced, makes adjustment and improvement successively and carries out step by step. Please elaborate on the specific improvement situation as follows:

Item No.	Evaluation Indicator	Specific improvement measures
2.24	Has the company established an information and communication technology (ICT) security risk management framework, formulated ICT security policies and concrete management measures, allocated resources for ICT security management, and disclosed them on the company's website or in the annual report? [If ISO 27001, CNS 27001, or other information security management system standards with equivalent or higher effectiveness have been implemented and third-party certification has been obtained, an additional point will be awarded.]	The company has established a comprehensive ICT security risk management framework, formulated relevant policies and management systems, and continuously allocates resources to implement ICT security risk management. The company has obtained ISO 27001 certification, with the certificate valid from January 5, 2026, to January 4, 2029.
4.28	Has the company established an energy management plan and disclosed its implementation on the company's website, annual report, or sustainability report? [If ISO 50001 or a similar energy management system standard has been implemented and third-party certification has been obtained, an additional point will be awarded.]	To further enhance energy management effectiveness, the company has obtained ISO 50001 certification, with the certificate valid from January 8, 2026, to January 7, 2029.

D. Composition, Responsibilities and Operations of the Remuneration Committee

(1) Professional Qualifications and Independence Analysis of Remuneration Committee Members

Identity (Note1)	Criteria Name	Professional qualifications and experience	Independence Attribute			Concurrent Remuneration Committee position in other publicly traded companies.
			Whether I, my spouse or my second relative are directors, supervisors or employees of the company or it's related enterprises	The number and proportion of shares held by oneself, spouse or second relative (or held by the person under others' names)	Whether to serve as a director, supervisor or employee of a company that has a specific relationship with the company (refer to the establishment of independent directors of public companies, which should follow the provisions of Article 3, Paragraph 1, Subparagraph 5 to 8 of this Regulation)	
Independent Director (Convener/ Chairperson)	Chyan Yang	Please refer to P.5~P.7 and P.10 for information on Directors.				3
Independent Director	Mei-Li Hus					0
Independent Director	Hui-Hsin Yeh					2
Independent Director	Feng-Di Lung					0

Note: Members of the Remuneration Committee are independent directors. Please refer to P.5~P.7 and P.10 for information on Directors for their length of service, professional qualifications and experience, and independence.

(2) Attendance of Members at Remuneration Committee Meetings

- a. There are 4 members in the Remuneration Committee.
 b. The tenure of the remuneration committee is from May 20, 2025 to May 19, 2028.
 A total of 3 (A) Remuneration Committee meetings were held in 2025.
 The attendance record of the Remuneration Committee members was as follows:

Title	Name	Attendance in Person(B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Convener/ Chairperson	Chih-Yi Chi	2	0	100	Term expired on 2025.05.20
Member	Sheng-Yung Yang	2	0	100	Term expired on 2025.05.20
Member	Cheng Li	2	0	100	Term expired on 2025.05.20
Member	Hui-Yin Chiu	2	0	100	Term expired on 2025.05.20
Convener/ Chairperson	Chyan Yang	1	0	100	New appointment on 2025.05.20
Member	Mei-Li Hus	1	0	100	New appointment on 2025.05.20
Member	Hui-Hsin Yeh	1	0	100	New appointment on 2025.05.20
Member	Feng-Di Lung	1	0	100	New appointment on 2025.05.20

Other mentionable items:

1. The scope of duties of the Committee are as the follows:

- A. Periodically reviewing the Remuneration Committee Charter and making recommendations for amendments.
 B. Establishing and periodically reviewing the performance goals for the directors and managerial officers of the Company and the policies, systems, standards, and structure for their compensation.
 C. Periodically assessing the degree to which performance goals for the directors and managerial officers of the Company have been achieved, and setting the types and amounts of their individual compensation.

The Committee shall perform the duties in accordance with the following principles:

- (1) Ensuring that the compensation arrangements of the Company comply with applicable laws and regulations and the company's compensation philosophy.
 (2) Performance assessments and compensation levels of directors and managerial officers shall take into account the general pay levels in the industry. Also to be evaluated are the reasonableness of the correlation between the individual's performance and the Company's operational performance and future risk exposure, with respect to the achievement of the business goals and the financial position of the Company.
 (3) There shall be no incentive for the directors or managerial officers to pursue compensation by engaging in activities that exceed the tolerable risk level of the Company.
 (4) For directors and managerial officers, the percentage of bonus to be distributed based on their short-term performance and the time for payment of any variable compensation shall be decided with regard to the characteristics of the industry and the nature of the Company's business.
 (5) The content and amount of the remuneration of directors and managerial officers should be considered reasonable. The decision on the remuneration of directors and managerial officers should not be significantly different from the financial performance.
 (6) No member of the Committee may participate in discussion and voting when the Committee is deciding on that member's individual compensation.

2. If the board of directors declines to adopt or modifies a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the remuneration committee's opinion (eg., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None.

3. Resolutions of the remuneration committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.
4. Remuneration Committee's work of 2025:
 - A. Review the performance evaluation of senior executives.
 - B. Review the year-end performance bonuses for executive officers and the internal chief auditor, as well as the distribution of employee bonuses.
 - C. Review the appropriation and distribution of employees' compensation and directors' remuneration, including the allocation ratios.
 - D. Review the employee salary adjustment.
 - E. Review the definition of entry-level employees and the allocation ratio.
5. The State of operations of the Remuneration Committee in the recent fiscal year:

Remuneration committee	Agenda Content and Subsequent Handling
Jan. 18, 2025	1. Review 2024 performance evaluation of executive officers.
	2. Review the distribution of 2024 performance bonus to executive officers and internal chief auditor.
	Results of the Remuneration Committee: All attending committee members reach consent to adopt the proposition as proposed.
	Company handling on Remuneration committee's opinion: No comments.
Feb. 25, 2025	1. Review the 2024 remuneration distribution to directors and employees.
	2. Review the proposal of 2025 employees' salary adjustment.
	3. Review the proportion to the appropriation of employees' and directors' bonus in 2025.
	Results of the Remuneration Committee: All attending committee members reach consent to adopt the proposition as proposed.
	Company handling on Remuneration committee's opinion: No comments.
Aug. 05, 2025	1. Review the determination of the scope of the grassroots employees.
	2. Review the 2024 distribution of employees' remuneration for managers and internal chief auditor.
	3. Review the 2024 distribution of employee' remuneration for the Company' s grassroots employees.
	Results of the Remuneration Committee: All attending committee members reach consent to adopt the proposition as proposed.
	Company handling on Remuneration committee's opinion: No comments.

E. Composition, Responsibilities and Operations of the Sustainability and Nominating Committee

(1) Attendance of Members at Sustainability and Nominating Committee Meetings

- a. There are 5 members in the Sustainability and Nominating Committee.
 b. The tenure of the Sustainability and Nominating Committee is from May 20, 2025 to May 19, 2028.
 A total of 4 (A) Sustainability and Nominating Committee meetings were held in 2025.
 The attendance record of the Sustainability and Nominating Committee members was as follows:

Title	Name	Sustainability Expertise and Capabilities (Note)	Attendance in Person(B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Convener/ Chairperson	Sheng-Yung Yang	Finance, sustainable risk management	2	0	100%	Term expired on 2025.05.20
Member	Chih-Yi Chi	Finance, sustainable risk management	2	0	100%	Term expired on 2025.05.20
Member	Cheng Li	Lawyer, sustainable risk management	2	0	100%	Term expired on 2025.05.20
Member	Hui-Yin Chiu	Accountant, sustainable risk management	2	0	100%	Term expired on 2025.05.20
Convener/ Chairperson	Chyan Yang	Management administration, sustainable risk management	2	0	100%	New appointment on 2025.05.20
Member	Chin-Li Liang	Corporate governance, energy-saving engineering technology and practices	4	0	100%	Re-elected on 2025.05.20
Member	Mei-Li Hus	Lawyer, regulatory compliance, sustainable risk management	2	0	100%	New appointment on 2025.05.20
Member	Hui-Hsin Yeh	Accountant, sustainable risk management	2	0	100%	New appointment on 2025.05.20
Member	Feng-Di Lung	Biochemistry expertise, sustainable risk management	2	0	100%	New appointment on 2025.05.20

Note: Please refer to P.5~P.7 and P.10 for information on Directors.

Other mentionable items:

1. The scope of duties of the Committee are as the follows:
 - A. Laying down the standards of independence and a diversified background covering the expertise, skills, experience, gender, etc. of members of the board and finding, reviewing, and nominating candidates for directors based on such standards.
 - B. Establishing and developing the organizational structure of the board and each committee, and evaluating the performance of the board and the independence of the independent directors.
 - C. Establishing and reviewing on a regular basis programs for director continuing education.
 - D. Reviewing corporate governance guidelines of the Company.
 - E. Formulate, promote and strengthen the Company's sustainable development policies, annual plans and strategies.
 - F. Track, review and revise the implementation and effectiveness of the sustainable development of the enterprise.
 - G. Supervise the disclosure of sustainability information and reviewing the sustainability report.
 - H. Supervise the implementation of business or other sustainability-related work relevant to the Company' s sustainable development practices or as decided by the Board of Directors.

If a member of the Committee has a stake in performing the duties in the preceding paragraph, he/she shall state the important aspects of its stake in the meeting of the Committee concerned, and where there is a likelihood that the interests of this Company would be prejudiced, he/she may not participate in discussion or voting, shall recuse himself/herself from any such discussion and voting, and may not exercise voting rights as proxy on behalf of another member of the Committee.

2. If the board of directors declines to adopt or modifies a recommendation of the Sustainability and Nominating committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company’s response to the Sustainability and Nominating committee’s opinion: None.
3. Resolutions of the Sustainability and Nominating committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members’ opinions and the response to members’ opinion should be specified: None.
4. Sustainability and Nominating Committee’s work of 2025:
 - A. Resolved to approve the performance evaluation of the internal Board of Directors, individual directors, and functional committees.
 - B. Resolved to approve the directors’ continuing education plan.
 - C. Resolved to approve the nomination and qualification review of director candidates.
 - D. Resolved to approve the Sustainability Report.
 - E. Resolved to amend the Company’s “Sustainable Development Best Practice Principles.”
5. The State of operations of the nominating committee in the recent fiscal year:

Sustainability and Nominating Committee	Agenda Content and Subsequent Handling
Feb. 25, 2025	1. Resolved to approve the company's internal board of directors, individual director performance evaluation, and functional committee performance evaluation for 2024.
	2. Resolved to approve the 2025 director’s education plan.
	3. Resolved to approve elect 7 members of the 11th Board of Directors. (Including 4 independent directors).
	4. Resolved to approve the nomination and qualification review of candidates for the 7 seats on the Company’ s Board of Directors (including 4 independent directors).
	Results of the Sustainability and Nominating Committee : All attending committee members reach consent to adopt the proposition as proposed.
	Company handling on Sustainability and Nominating Committee’s opinion: No comments.
May 6, 2025	1. Resolved to approve the update of the greenhouse gas inventory and verification schedule for the company and its consolidated subsidiaries.
	Results of the Sustainability and Nominating Committee : All attending committee members reach consent to adopt the proposition as proposed.
	Company handling on Sustainability and Nominating Committee’s opinion: No comments.
Aug. 5, 2025	1. Resolved to approve the Company's 2024 Sustainability Report.
	Results of the Sustainability and Nominating Committee : All attending committee members reach consent to adopt the proposition as proposed.
	Company handling on Sustainability and Nominating Committee’s opinion: No comments.
Nov. 6, 2025	1. Resolved to amend the “Sustainable Development Best Practice Principles.”
	Results of the Sustainability and Nominating Committee : All attending committee members reach consent to adopt the proposition as proposed.
	Company handling on Sustainability and Nominating Committee’s opinion: No comments.

F. Promote of ESG and Deviations from the " Sustainable Development Best Practice Principles for TWSE/TPEX-Listed Companies"

Evaluation Item	Implementation Status			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Abstract Explanation	
1. Does the company establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of proposing the corporate social responsibility policies and reporting to the board?	✓		<p>The company established a Corporate Social Responsibility Unit in 2017, which was renamed the Sustainability Development Unit in 2021. In 2024, the "Sustainability and Nominating Committee" was formed, consisting of five members of the Board of Directors who are authorized by the Board and possess professional knowledge and capabilities in corporate sustainability. Under the Committee, a Sustainability Development Task Force is set up, with members including representatives from the General Manager Office, Support Center, Administration Department, Logistics Department, Public Safety Department, and Technology and Operations Department. For the various risks arising from daily business operations and management processes, the Company conducts comprehensive assessments based on the likelihood of occurrence and the potential impact, and carries out risk identification, measurement, monitoring, reporting, and handling. The roles and responsibilities of the Task Force are as follows: formulating sustainability development policies; planning and executing goals and programs; regularly reviewing and confirming the effectiveness of the management system; and compiling and completing reports within the set time frame.</p> <p>The company's Sustainability and Nominating Committee reports the results of sustainable development implementation and proposes company strategies to the Board of Directors on a regular annual basis. The Board is required to assess the feasibility of these strategies, regularly review their progress, and encourage the company to make adjustments when necessary. On February 25 and November 6, 2025, the Sustainability and Nominating Committee reported on sustainability issues, specific strategies and policies, and sustainability governance goals to the Board of Directors. The Board provided positive feedback on the proposed report content and the review of the strategy's progress.</p>	None

Evaluation Item	Implementation Status			Deviations from “the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons						
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2. Did the company following the principle of materiality, conducted risk assessment on environmental, social, or corporate governance issues related to the company's operations, and adopted relevant risk management policies or strategies?	✓		<p>The company has set up “Risk Management Policy” and approved by Board of Directors. The risk matters shall be evaluated and reviewed by each management unit on a regular basis, and the Risk Management Team shall report to the Audit Committee and the Board of Directors periodically. The company formulate relevant contingency measures in the process of operation to prevent and control the possible risks. Also conducts risk assessment on environmental, social and corporate governance issues related to the company's operations in accordance with the ESG principle of materiality.</p> <p>The risk assessment boundary is mainly based on the company.</p> <p>The risk assessment is summarized below:</p> <table border="1"> <thead> <tr> <th>Aspect</th> <th>Material Issues</th> <th>Policy or Strategy</th> </tr> </thead> <tbody> <tr> <td>Environmental</td> <td>Climate Change Risks</td> <td> <p>a. In reference to the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures), the Company has established procedures for identifying climate-related risks and opportunities, reviewed key management issues, and developed corresponding management strategies and measures. Through these efforts, the Company is progressively building a systematic and science-based management framework, in alignment with the United Nations Sustainable Development Goal (SDG) 13: Climate Action.</p> <p>b. The Company continues to focus on energy and environmental issues, and promotes the implementation of the ISO 50001:2018 Energy Management System as part of its policies, improving overall energy performance through clear systems and procedures. It also implements ISO 14064-1:2018 for greenhouse gas inventories, ensuring third-party verification, with emissions data disclosed in accordance with the GHG Protocol. The Company sets and executes energy and environmental objectives and targets to ensure effective implementation of its policies.</p> </td> </tr> </tbody> </table>	Aspect	Material Issues	Policy or Strategy	Environmental	Climate Change Risks	<p>a. In reference to the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures), the Company has established procedures for identifying climate-related risks and opportunities, reviewed key management issues, and developed corresponding management strategies and measures. Through these efforts, the Company is progressively building a systematic and science-based management framework, in alignment with the United Nations Sustainable Development Goal (SDG) 13: Climate Action.</p> <p>b. The Company continues to focus on energy and environmental issues, and promotes the implementation of the ISO 50001:2018 Energy Management System as part of its policies, improving overall energy performance through clear systems and procedures. It also implements ISO 14064-1:2018 for greenhouse gas inventories, ensuring third-party verification, with emissions data disclosed in accordance with the GHG Protocol. The Company sets and executes energy and environmental objectives and targets to ensure effective implementation of its policies.</p>	None
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<p>3. Environmental issue</p> <p>(1) Does the company establish proper environmental management systems based on the characteristics of their industries?</p>	✓		<p>(1) The Company complies with environmental regulations promulgated by the Ministry of Environment (such as the Waste Disposal Act) and has established an environmental management system related to its operations (Waste Management Procedures) for employees to follow, while continuously improving environmental performance through the PDCA (Plan-Do-Check-Act) cycle. The Company also actively responds to environmental issues and participates in relevant external initiatives by implementing practical actions. In 2025, the Company participated in the “Earth Hour – Lights Off” campaign and promoted initiatives such as “office energy saving,” “healthy plant-based meals,” “green office procurement,” and “office greening,” integrating energy conservation and carbon reduction into its operations. For details on total waste weight and management policies in 2025, please refer to P.70.</p>	None						

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(2) Do the company endeavors to utilize all resources more efficiently and uses renewable materials which have a low impact on the environment?			<p>The Company obtained ISO 14001:2004 Environmental Management System certification from a third-party in June 2006 and successfully completed the transition to ISO 14001:2015 certification in June 2018. In accordance with its environmental management policy, the Company is committed to “low-carbon and environmental protection, waste reduction and energy conservation” and “sustainable production and innovative leadership,” striving for sustainable environmental operations. The Company has also established medium- to long-term environmental performance indicators, including “managing CO₂ emissions” and “reducing waste intensity.” The validity period of the latest ISO 14001 certificate is 2024/06/29~2027/06/28.</p> <p>(2) The Company upholds the principle of environmental sustainability, complies with energy-related regulations and the requirements of ISO 14064-1:2018, and has established the year 2021 as the baseline year for energy management (total energy consumption: 1,308.71 GJ; energy intensity: 1.70 GJ/ping), with the goal of reducing energy consumption and greenhouse gas emissions year by year.</p> <ul style="list-style-type: none"> ➤ 2025 Energy Management Plan and Implementation: <ul style="list-style-type: none"> a. Reduction of energy consumption: The Company continues to promote process digitalization, Green Office energy-saving practices, procurement of high-efficiency equipment, and the use of recycled paper and environmentally certified consumables. b. Clean energy and equipment upgrades: The Company gradually increases the proportion of electric official vehicles (increased to 3 vehicles in 2025) and plans to replace lighting fixtures in the Zhubei office with energy-efficient panel lights; 6 units have been replaced in 2025. c. Energy management system: The Company has obtained ISO 50001:2018 Energy Management System certification, valid is 2026/01/08~2029/01/07. d. Employee energy education: Regular energy-saving promotion and training are conducted to enhance employees’ awareness of energy efficiency. ➤ Energy consumption and energy intensity (data scope covers the parent company and its consolidated subsidiaries as included in the consolidated financial statements): 	

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			Year	Scope	Non-renewable energy Purchased electricity	Diesel, gasoline and other purchased fuels	Renewable energy Purchased	Total energy consumption (GJ)(Note)	Renewable Energy Percentage (%)	Energy Intensity (GJ / NT\$ million)	
			2024	Parent company	618.96	647.79	0	1,266.75	0	0.70	
				Consolidated subsidiaries	5,365.14	1,931.84	0	7,296.98	0		
			2025	Parent company	611.13	464.48	0	1,075.61	0	1.03	
				Consolidated subsidiaries	5,829.11	3,359.58	0	9,188.69	0		
			<p>Note: The 2025 total energy consumption conversion factors are as follows: gasoline is based on the lower heating value of 7,586 kcal/L for automotive gasoline for 2025, as announced by the Climate Change Administration, Ministry of Environment in February 2026; electricity is based on the heating value of 860 kcal/kWh as published in the “Energy Product Unit Heating Value Table” (2024) by the Energy Administration, Ministry of Economic Affairs. The unit conversion factor is 1 kilocalorie (kcal) = 4.1868×10^{-9} terajoules (TJ).</p> <p>The Company implements green design to address the risks and opportunities arising from global climate change and to meet customers’ green commitments. It applies its core competencies to green product innovation. Green design includes material selection, manufacturing process design, usage, waste recycling, reuse, and disposal, aiming to fundamentally prevent pollution and conserve resources and energy. The Company fully promotes product green transformation,</p>								

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(3) Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?			<p>focusing on the 3R strategy—Recycle (resource recycling), Replace (substituting low-efficiency products), and Reduce (reducing energy and resource consumption)-to build low-carbon competitiveness. It develops environmentally friendly and non-toxic green products, supports environmental sustainability, and continuously advances circular economy initiatives.</p> <p>➤ The Company’s circular economy implementation in 2025:</p> <ol style="list-style-type: none"> a. Adopted energy-saving and carbon-reduction measures. In 2025, the replacement of office equipment with eco-label-certified devices increased by 33.3% compared with the previous year. b. Implemented electronic forms, resulting in a 3.12% reduction in paper usage in 2025 compared with the previous year. <p>(3) The company established the "Environmental Protection and Green Energy Group" to focus on the development of SRS waste solvent recycling system and zero waste water discharge system to reduce environmental impact and develop new business opportunities.</p> <p>The Company makes risk identification and implements measures in response to climate change based on the Recommendations of the Task Force on Climate-related Financial Disclosures published by TCFD in order to evaluate the impact on corporate finance, reduce risks as well as enhance the governance of climate change accordingly. For detailed information, please refer to the Environmental section of the Sustainability Report.</p>	

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(4) Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on energy efficiency and carbon dioxide reduction, greenhouse gas reduction, water reduction, or waste management?			<p>(4) The statistical results of the Company’s greenhouse gas emissions, water consumption, and total waste weight over the past two years are as follows:</p> <p>a. Greenhouse Gases: For the greenhouse gas inventory results, assurance status, and reduction policies, please refer to P.103~P.105 of the Annual Report.</p> <p>b. Water use situation (data scope covers the parent company and its consolidated subsidiaries as included in the consolidated financial statements)</p> <table border="1"> <thead> <tr> <th>Scope</th> <th>Water Consumption (m³)</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td rowspan="4">Nova</td> <td>Zhubei Office</td> <td>325.69</td> <td>311.95</td> </tr> <tr> <td>Construction Sites</td> <td>851.66</td> <td>646</td> </tr> <tr> <td>Total Water Consumption:</td> <td>1,177.35</td> <td>957.95</td> </tr> <tr> <td>Water Intensity (m³ per person)</td> <td>7.80</td> <td>6.47</td> </tr> <tr> <td>Consolidated subsidiaries</td> <td>Total Water Consumption</td> <td>4,474.21</td> <td>4,822.63</td> </tr> <tr> <td>Nova consolidated</td> <td>Water Intensity (m³ per NT\$ million revenue)</td> <td>0.54</td> <td>0.65</td> </tr> </tbody> </table> <p>Note: Calculate the intensity based on the average number of employees in 2024 of 151 and in 2025 of 148.</p>	Scope	Water Consumption (m ³)	2024	2025	Nova	Zhubei Office	325.69	311.95	Construction Sites	851.66	646	Total Water Consumption:	1,177.35	957.95	Water Intensity (m ³ per person)	7.80	6.47	Consolidated subsidiaries	Total Water Consumption	4,474.21	4,822.63	Nova consolidated	Water Intensity (m ³ per NT\$ million revenue)	0.54	0.65	
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<p>4. Social issues</p> <p>(1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>	✓		<p>(1)</p> <p>➤ In 2018, the Company referenced international standards, including the “International Bill of Human Rights,” the “OECD Guidelines for Multinational Enterprises,” the “United Nations Guiding Principles on Business and Human Rights (UNGPs),” and the “Responsible Business Alliance (RBA) Code of Conduct” under the United Nations Global Compact, and issued and implemented the Company’s “Novatech's Human Rights Policy” The Company declares that it upholds the principle of equal opportunity and treats all individuals fairly and without discrimination based on race, class, language, ideology, religion, political affiliation, gender, marital status, physical or mental disability, nationality, or other characteristics. The Company strictly prohibits the employment of child labor and forced labor and any human rights violations, thereby fostering a friendly and diverse working environment.</p> <p>The Company is committed to promoting workplace diversity and ensuring that employees are not subject to discrimination, harassment, or unfair treatment. In compliance with relevant laws and regulations, the Company has established standards to ensure that employment, promotion, job performance, and compensation are not differentiated based on gender, race, age, marital status, religion, political affiliation, or other factors. In addition, the Company has formulated the “Measures for Prevention of Sexual Harassment and Guidelines for Preventing Illegal Infringement in the Workplace” to prevent sexual harassment, safeguard gender equality in employment, and provide employees with a workplace free from sexual harassment.</p> <p>To implement this policy, the Company’s Sustainability and Nominating Committee under the sustainability governance structure oversees human rights issues. The Corporate Governance and Economic Group is designated as the responsible unit for the Human Rights Policy, in charge of human rights risk identification and the promotion of education and training. The Chairman approves and signs the Novatech’s Human Rights Policy, and commits to all employees that the Company supports and recognizes the principles of internationally recognized human rights conventions, and will never engage in any behavior that disregards human rights, while</p>	None

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			<p>strengthening the awareness of human rights among internal employees and stakeholders to mitigate human rights risks. The General Manager approves the Company’s “Human Rights Policy Management Plan,” and promotes the Novatech’s Human Rights Policy and “Integrity Management” to all employees.</p> <p>The scope of the Company’s Human Rights Policy applies to the Company and its affiliates. The Company expects suppliers, business partners, and customers to adhere to the same principles and standards of this policy. Prior to cooperation, suppliers are required to sign the “Supplier Commitment Letter,” which stipulates compliance with labor human rights, conflict minerals management, environmental protection, and other corporate social responsibility-related codes of conduct.</p> <p>The Company’s Human Rights Policy management system and Human Rights Policy were communicated to all employees during the 2025 quarterly review meetings, the January 2025 internal review meeting, and subsequent quarterly review meetings. The Company has incorporated the “Human Rights Policy Management System” into its E-learning platform for online training and tracks completion rates. In 2025, all employees participated in human rights policy training, with a total of 150 participants and a training completion rate of 100%.</p> <p>➤ To implement human rights policies, we have established a human rights due diligence process that enables Nova to comprehensively assess potential human rights risks associated with company activities. ◦</p> <ol style="list-style-type: none"> 1. Human Rights Due Diligence and Process: (1)Establish/Revise Human Rights Policy. (2) Assess Issues and Identify Risks. (3)Mitigate Risks. (4)Regular Review and Improvement Tracking. (5)Grievance Channels. 2. Scope of the survey: Employees and Suppliers 3. Material human rights issues : For employees, the Company identified eight human rights issues in 2025: providing a safe and healthy working environment; prohibiting workplace violence and harassment; strictly 	

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			<p>prohibiting child labor; prohibiting forced or compulsory labor; supporting employees in maintaining physical and mental well-being as well as work–life balance; ensuring freedom of association and the right to collective bargaining; promoting workplace diversity; and upholding gender equality.</p> <p>For suppliers, the Company identified two human rights issues in 2025: a safe and healthy working environment, and forced labor and the use of child labor.</p> <p>4. Mitigation and remedial measures:</p> <table border="1"> <thead> <tr> <th>Target</th> <th>Risk description</th> <th>Remedial measures</th> <th>Risk mitigation</th> </tr> </thead> <tbody> <tr> <td>Employees</td> <td>Safe and Healthy Working Environment</td> <td> <p>a. Regularly conduct occupational safety and health training courses for employees to enhance hazard identification awareness and knowledge of occupational accident prevention.</p> <p>b. Strengthen occupational safety and health awareness through internal communications and promotional materials.</p> <p>c. Prior to engaging with suppliers, require the signing of a “Supplier Commitment Letter” to ensure compliance with corporate social responsibility principles, including labor human rights, conflict minerals management, and environmental protection.</p> </td> <td> <p>a. Activate occupational accident reporting and handling procedures.</p> <p>b. Provide care and relevant insurance information based on employees’ injury or illness conditions, assisting them in understanding how to apply for related compensation.</p> </td> </tr> </tbody> </table>	Target	Risk description	Remedial measures	Risk mitigation	Employees	Safe and Healthy Working Environment	<p>a. Regularly conduct occupational safety and health training courses for employees to enhance hazard identification awareness and knowledge of occupational accident prevention.</p> <p>b. Strengthen occupational safety and health awareness through internal communications and promotional materials.</p> <p>c. Prior to engaging with suppliers, require the signing of a “Supplier Commitment Letter” to ensure compliance with corporate social responsibility principles, including labor human rights, conflict minerals management, and environmental protection.</p>	<p>a. Activate occupational accident reporting and handling procedures.</p> <p>b. Provide care and relevant insurance information based on employees’ injury or illness conditions, assisting them in understanding how to apply for related compensation.</p>	
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(2) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?			<p>(2) A. Remuneration:</p> <p>According to Article 19-1 of the “Articles of Incorporation,” when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not less than three percent of the profit before tax excluding the amount of employees’ and directors’ compensation as compensation to employees. To strengthen care and incentives for grassroots employees, the Company’s Board of Directors on February 25, 2025, and the shareholders’ meeting on May 20, 2025, approved amendments to the aforementioned Articles, adding the provision: "At least 30% of the total employee compensation shall be allocated to grassroots employees." In addition, the Board of Directors resolved on February 25, 2025, to allocate 5% of pre-tax net profit as employee compensation, and further resolved on August 5, 2025, to allocate 30.61% of such employee compensation to grassroots employees.</p> <p>The company also pay attention to the employee' annual salary adjustment and promotion system. Based on the internal performance appraisal of organization, the employees can obtain the best salary adjustment opportunities and the smoothest promotion channel.</p> <p>(a) Salary Structure: Different salary structure designs in accordance with attributes of duties.</p> <p>(b) Bonus Program: The Company regularly reviews the market level of salary each year in attempt to provide employees with reasonable salary and remuneration. Lastly, the bonus shall be calculated accordingly under considerations of current year the Company's Operating condition in order to fulfill high degrees of connections between rewards and performance.</p> <p>(c) Annual Salary Adjustment: The average salary increase for employees in 2025 is 4.74%.</p> <p>(d) Promotion Mechanism: The Company offers transparent promotion system and activates talent retention project. Employees with excellent performance are recognized and promoted accordingly.</p> <p>B. Employee welfare:</p> <p>The content and implementation of employee welfare and retirement system, please refer to P.142~</p>	

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			<p>P.144 of the annual report.</p> <p>C. Workplace diversity and equality:</p> <p>Diversified talent resources are the engine of our company's continuous innovation. Due to the diversity of values, beliefs, race, age, gender, experience, background and other diverse colleagues, they have a higher vision and pattern. I hope my colleagues can realize their self-positioning and value in an inclusive and innovative organization, and continue to develop together with our company, expand their career and enrich their life. The company strives to create an inclusive and non-discriminatory workplace where everyone can leverage their skills, experience and perspectives.</p> <p>The company does not treat employees differently based on race, language, ideology, gender, age, marriage, religion, nationality, party and other factors. In 2025, we have 152 working partners, including 151 permanent employees and 1 non-regular employees, including 93 males and 59 females. Including 3 employees with physical and mental disabilities.</p> <p>➤ Employee Ethnicity Indicators: In 2025, the Company had one non-national employee, accounting for 0.66% of the total workforce.</p> <p>➤ Diversity Indicators of Females</p> <table border="1"> <thead> <tr> <th>Indicators</th> <th>%</th> <th>2030 target</th> </tr> </thead> <tbody> <tr> <td>Female employees/ total employees</td> <td>38.82%</td> <td>40%</td> </tr> <tr> <td>Female employees/ all supervisors</td> <td>31.25%</td> <td>35%</td> </tr> <tr> <td>Female employees/ all executives</td> <td>27.27%</td> <td>25%</td> </tr> </tbody> </table> <p>The company has set a target of 25% for female representation among all senior executives by 2030. This year, the proportion has reached 27.27%, surpassing the target ahead of schedule. In the future, the company will strive to maintain this achievement and continue to build a diverse and inclusive management team.</p>	Indicators	%	2030 target	Female employees/ total employees	38.82%	40%	Female employees/ all supervisors	31.25%	35%	Female employees/ all executives	27.27%	25%	
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(3) Does the company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?			<p>the implementation of corporate social responsibility, performance bonus linked annual organizational performance and employee performance. Calculate the weight of individual bonus according to the results of performance appraisal and then distribute. Let employees clearly understand the company's expected performance and encourage key behaviors, implement talent management.</p> <p>(3) The Company is committed to safeguarding the safety and health of its employees and regularly implements safety and health education. The specific measures are as follows:</p> <p>A. Safety and Health Education and Training</p> <p>The Company provides comprehensive annual safety and health education and training, covering workplace safety and occupational disease prevention, and regularly organizes professional health seminars and consultations. In 2025, a total of 24 on-site services by occupational specialist physicians and nurses and 4 health seminars were conducted. The Company also continues to promote health education through electronic platforms to enhance employees’ health awareness.</p> <p>B. Compliance with Occupational Safety Regulations and Workplace Safety</p> <p>The Company complies with all applicable occupational safety and health laws and regulations, and the occupational safety department is responsible for planning, implementing, and supervising related operations. Regular safety and health education, disaster prevention drills, and automatic inspections are conducted annually to enhance employees’ awareness of workplace hazards and emergency response capabilities.</p> <p>To ensure employees are familiar with occupational safety and health regulations and strengthen practical response capabilities, the Company arranges professional training programs each year, including chemical spill emergency response drills and fire safety training. In 2025, a total of 150 employees participated in environmental, safety, and health-related courses, accumulating 2,197 training hours. There were no occupational injury incidents in 2025, and the cumulative number of accident-free working hours reached 3,500,586 hours.</p>	

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			<p>C. Health Promotion, Occupational Disease Prevention, and Chronic Disease Management</p> <p>The Company has established the “Labor Health Protection and Occupational Disease Prevention Management Procedures”, conducts regular employee health examinations annually, and provides on-site physician and nurse services along with professional health consultations to safeguard employees’ physical and mental well-being.</p> <p>In addition, the Company implements preventive and health management measures for chronic disease risks such as obesity and the “three highs” (high blood sugar, high blood lipids, and high blood pressure).</p> <p>In 2025, employees identified by on-site nurses as having a 10-year cardiovascular risk or abnormal health check results related to the “three highs” were arranged for one-on-one physician consultations. Employees with abnormal BMI were provided with health education on diet and lifestyle, along with nutrition and healthy eating seminars. During the year, 13 employees received health consultation services, and 5 employees with abnormal BMI received follow-up nutrition and health guidance. Through early intervention and continuous follow-up, the Company reduces health risks and promotes overall employee well-being.</p> <p>D. Fire Risk Identification and Mitigation Measures</p> <p>The Company actively identifies workplace fire risks and adopts key mitigation measures. Fire self-defense organization drills and fire safety education training are conducted every March and September to enhance employees’ awareness and prevention of fire risks. The total number of trained employees in 2025 and 2024 was 182 and 194, respectively, ensuring employees are capable of responding to emergencies and effectively reducing fire risks.</p> <p>E. Safety Control of High-Risk Operations</p> <p>The Company engages in construction of pipelines for water, gas, and chemical supply equipment, which involves various high-risk operations due to environmental and equipment factors. The Company has established “Safety and Health Work Rules” with clear requirements. Prior to</p>	

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			<p>conducting high-risk operations, approval must be obtained through safety inspections conducted by the site supervisor and occupational safety personnel. Safety personnel must be present throughout the operation to provide supervision. If any potential hazard is identified, work must be immediately suspended for improvement. Work is strictly prohibited if safety personnel are not present on-site.</p> <p>The Company conducts monthly monitoring and control of high-risk operations across departments. In 2025 and 2024, a total of 356 and 205 high-risk operations were carried out, respectively, ensuring proper implementation of safety measures and reduction of operational risks.</p> <p>F. Prevention of Workplace Misconduct, Bullying, and Sexual Harassment</p> <p>The Company has established a “Workplace Misconduct Prevention Program” to protect employees from workplace misconduct, including bullying and sexual harassment. Professional preventive and response measures are provided, along with a reporting system to ensure timely handling of all incidents.</p> <p>If employees encounter workplace misconduct, the following procedures apply:</p> <ol style="list-style-type: none"> (1) Employees shall immediately report the incident to the responsible unit or personnel and complete a report form within 24 hours. (2) The Company will promptly establish a response team or notify external parties to assist the victim with placement or medical treatment and inform the employer or senior management. (3) Follow-up actions include job adjustment recommendations, psychological counseling, medical assistance, labor-management consultation, legal support, and internal care. (4) Records of the incident and handling results will be retained for at least three years for tracking and improvement purposes. <p>In addition, workplace misconduct prevention is included as a mandatory E-learning course. In</p>	

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			<p>2025, 150 employees completed the training, with a total of 37.5 training hours and a completion rate of 100%. To date, no incidents of sexual harassment, bullying, or other workplace misconduct have occurred.</p> <p>G. Management System Certifications</p> <p>The Company places great importance on quality management, environmental protection, occupational safety and health, and employee rights protection. It has obtained ISO 9001 Quality Management System certification, ISO 14001 Environmental Management System certification, and CNS 45001 and ISO 45001 Occupational Safety and Health Management System certifications. The validity period for these certifications is from June 29, 2024, to June 28, 2027.</p> <p>The Company has also obtained the Healthy Workplace Certification from the Health Promotion Administration, Ministry of Health and Welfare, and was awarded the “Health Promotion Mark,” valid until December 31, 2025. In addition, the Company obtained the 2025 Workplace Health Promotion Self-Assessment Certification, demonstrating its ongoing commitment to promoting employee health and a friendly workplace.</p> <p>In 2025, the Company participated in the “Corporate Sustainability Report Occupational Health and Safety Performance Evaluation” organized by the Occupational Safety and Health Administration, Ministry of Labor, and was recognized as a Top 10% outstanding enterprise, demonstrating its strong commitment and performance in workplace health and safety, as well as its dedication to employee well-being and sustainable governance.</p>	

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(4) Does the company provide its employees with career development and training sessions?			<p>(4) The company has developed the "Training Quality Management Manual" based on the TTQS framework. Following the Plan, Design, Do, Review, and Outcome cycle, the company ensures that employees' learning outcomes and the company's competitiveness are improved in parallel.</p> <p>To effectively implement training quality management, the company has established the "Education and Training Regulations" in accordance with the "Training Quality Management Manual." These regulations define the education and training system, training needs assessment, annual training plan, and training categories.</p> <p>The Company has established a comprehensive training framework for supervisors at all levels and employees. The education and training system covers five main categories: new employee orientation, job competency training, management skills training, quality, environmental, health, and safety education, and employee development education. To effectively implement employee career development and meet business operational needs, the following action plans have been formulated:</p> <p>A. Establish a tiered training mechanism to ensure that employees at different levels and with different functions receive appropriate professional development opportunities.</p> <p>B. Clearly define the annual required training hours for employees, and regularly track learning outcomes to ensure the effective implementation of training.</p>	

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			<p>➤ The training implementation and results for 2025 are as follows:</p> <p>The number of employees required to undergo training was 150, with a total of 5,016.38 training hours. Including employees who have left the company, the total training hours amounted to 5,148.38. There were a total of 3,498 participations in both internal and external training courses.</p> <table border="1"> <thead> <tr> <th>Training Category</th> <th>Number of Participants</th> <th>Course Hours (Hours)</th> </tr> </thead> <tbody> <tr> <td>New Employee Orientation</td> <td>312</td> <td>373.64</td> </tr> <tr> <td>Job Competency Training</td> <td>524</td> <td>1,473.83</td> </tr> <tr> <td>Management Skills Training</td> <td>13</td> <td>89.50</td> </tr> <tr> <td>Quality, Environmental, Health, and Safety Education</td> <td>1,413</td> <td>2,153.75</td> </tr> <tr> <td>Employee Development Education</td> <td>1,236</td> <td>1,057.66</td> </tr> <tr> <td>Total</td> <td>3,498</td> <td>5,148.38</td> </tr> </tbody> </table> <p>➤ Resources Invested in Education and Training for 2025:</p> <table border="1"> <tbody> <tr> <td>Annual Total Training Hours</td> <td>5,148.38 hours</td> </tr> <tr> <td>Total Education and Training Expenses</td> <td>NTD \$408,996</td> </tr> <tr> <td>Number of Certifications Subsidized as Required by Regulations</td> <td>135</td> </tr> </tbody> </table> <p>The company will continue to optimize training resources and learning mechanisms to ensure that every employee, at different stages of their career, has access to appropriate learning and development opportunities. Ultimately, this will achieve the dual goals of personal growth and sustainable business development.</p>	Training Category	Number of Participants	Course Hours (Hours)	New Employee Orientation	312	373.64	Job Competency Training	524	1,473.83	Management Skills Training	13	89.50	Quality, Environmental, Health, and Safety Education	1,413	2,153.75	Employee Development Education	1,236	1,057.66	Total	3,498	5,148.38	Annual Total Training Hours	5,148.38 hours	Total Education and Training Expenses	NTD \$408,996	Number of Certifications Subsidized as Required by Regulations	135	
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(5) Do the company's products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer or client protection and grievance procedure policies implemented?			<p>(5)</p> <ul style="list-style-type: none"> ➤ The company provides process supply system equipment for the high-tech industry. Our professional team designs products that meet customer requirements and comply with international or national safety regulations based on the customized conditions commissioned by customers. In accordance with Article 12, Paragraph 7 (Article 7, Paragraph 1 of the Act) of the Enforcement Rules of the Occupational Safety and Health Act, the Company's products have passed the TS explosion-proof electrical equipment type certification and comply with the national CNS standards. In addition to product design certification, engineering-related hazardous materials are also designed and installed according to the Standards for Establishing Places for Manufacturing, Storing, Processing Public Hazardous Substances and Flammable Pressurized Gases, and Regulations on Safety Control of such Places under the Fire Services Act, ensuring customer health and safety. <ul style="list-style-type: none"> A. “Hazardous and Restricted Substance Management List” is established to control substances at the source. In addition, the “Construction Quality Management Procedures” and the PDCA management cycle (Plan, Do, Check, Act) are implemented to ensure construction quality maintenance and to guarantee the structural integrity of the equipment. B. The Company maintains the confidentiality, integrity, and availability of critical information and strictly complies with customer contracts to safeguard customer information security. <p>The Company had no violations of health and safety regulations related to its products and services in 2025.</p> ➤ To ensure that customer feedback is effectively addressed and to continuously improve service quality, the Company has established the “Customer Complaint Handling Procedure” and set up a “Customer Feedback Channel” on its official website. Each unit is responsible for collecting and recording customer issues. When issues arise, the handling process is as follows: 	

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			<p>A. Issue Collection and Registration: Each unit is responsible for logging customer issues into the “Customer Complaint Registration Form” and assigning designated personnel to understand the issue via telephone or in-person visits.</p> <p>B. Issue Resolution: For straightforward cases, issues are resolved immediately and recorded accordingly; for more complex cases, a “Corrective and Preventive Action Sheet” is initiated for further handling to ensure effective resolution.</p> <p>With the joint efforts of all employees, no customer complaint incidents occurred in 2025.</p> <p>➤ To further safeguard customer interests, the Company has established a “Stakeholders” section on its official website and set up corresponding grievance contact channels for each stakeholder group. Each year, the Company conducts regular customer satisfaction surveys. The Administration Department distributes “Customer Satisfaction Questionnaires,” and the survey results are discussed in management review meetings. Based on the analysis results, improvement suggestions are proposed and implemented by each department to ensure customer expectations are met and high-quality services are provided.</p> <p>The average customer satisfaction rates for 2024 and 2025 were 94.49% and 95.64%, respectively. The increase in 2025 indicates that the Company’s performance in products and services has been highly recognized by customers. A total of 29 and 30 questionnaires were distributed in 2024 and 2025, with response rates of 100% and 96.67%, respectively.</p>	

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(6) Does the company implement supplier management policies, requiring suppliers to observe relevant regulations on environmental protection, occupational health and safety, or labor and human rights?			<p>(6) The Company has established the “Supplier Control Procedure” and the “Supplier Code of Conduct” as the basis for supplier management. Suppliers are explicitly required to comply with relevant regulations in areas such as environmental protection, occupational safety and health, labor and human rights, information and communication security, and privacy protection, which are incorporated into the supplier evaluation and management mechanism.</p> <p>➤ Supplier Management Policies and Standards</p> <p>A. Environmental Protection</p> <p>(1) The Occupational Safety and Health department is responsible for evaluating suppliers’ environmental management. Prior to evaluation, the “Supplier Environmental, Health, and Safety Management Questionnaire” is issued, followed by on-site assessments.</p> <p>(2) Suppliers are required to comply with the Company’s and clients’ site environmental management regulations and to provide documentation of legally qualified waste disposal contractors. On-site audits may be conducted when necessary.</p> <p>(3) Suppliers are required, as part of order terms, to reduce product packaging and prioritize the use of reusable and environmentally friendly packaging materials to implement energy conservation and carbon reduction.</p> <p>B. Occupational Safety and Health</p> <p>In the “Supplier Evaluation Form,” construction-related suppliers are required to provide records of workplace environmental measurements, fire safety inspections, and equipment self-inspection to ensure they possess occupational safety management capabilities and comply with construction safety regulations.</p> <p>C. Labor and Human Rights</p> <p>The policy explicitly prohibits the employment of child labor and any form of labor discrimination, and requires suppliers to declare that they do not use conflict minerals. Human</p>	

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			<p>rights issues are incorporated into suppliers’ compliance obligations.</p> <p>D. Information and Communication Security and Privacy Protection</p> <p>The Company has established the “Information Operations Outsourcing Management Procedure,” which clearly defines supplier requirements regarding information security and personal data protection. These requirements are enforced through contractual agreements and management mechanisms, as detailed below:</p> <p>(1) Protection of Personal Data and Confidential Information.</p> <p>Outsourcing suppliers handling personal data must comply with the Personal Data Protection Act and are obligated to maintain confidentiality for internal-use-level (and above) information. Such information shall not be disclosed externally, and suppliers must sign an Information Security Statement or Non-Disclosure Agreement.</p> <p>(2) Legal Compliance and Intellectual Property Rights</p> <p>Software used by suppliers in fulfilling contractual obligations must be legally licensed and must not infringe intellectual property rights. Any violation shall be the supplier’s sole responsibility for related legal liabilities.</p> <p>(3) Operational Control and Audit Mechanism</p> <p>The Company may audit suppliers’ software tools and operational records and require suppliers to retain records of abnormal events for review purposes.</p> <p>(4) Information Access and Account Management</p> <p>If supplier personnel require access to the Company’s systems, they must comply with relevant access control regulations. Accounts shall not be shared or transferred to others, and all activities shall be subject to Company monitoring and record review.</p> <p>(5) Information Security Risk Assessment and Management</p>	

Evaluation Item	Implementation Status		Abstract Explanation	Deviations from “the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
			<p>Outsourced operations must undergo risk assessments based on the confidentiality, integrity, and availability of information assets. Based on the assessment results, appropriate information security control measures are stipulated in the contract.</p> <p>(6) Information Security Supervision and Audit Mechanism During the contract period, the Company regularly reviews supplier service performance and information security compliance. Information security audits may be conducted when necessary, and corrective actions are required based on audit findings.</p> <p>(7) Business Continuity and Emergency Response For outsourced engagements involving critical operations, suppliers are required to participate in business continuity plan drills and establish emergency response and backup mechanisms.</p> <p>(8) Outsourcing Termination Management Upon termination of the outsourcing relationship, data must be properly destroyed or returned, and access permissions revoked to ensure the security of information assets.</p> <p>➤ Implementation of Supplier Management Policies</p> <p>A. Supplier Due Diligence and Commitment Management New suppliers are required to complete the “Supplier Evaluation Form,” which includes items such as environmental, health, and safety (EHS) management, construction quality, waste disposal, and safety inspections. The Company actively enforces supplier compliance management and incorporates whether suppliers have obtained international certifications such as ISO 9001 and ISO 45001 into the evaluation criteria during selection and assessment to ensure their management systems meet international standards.</p> <p>In 2025, the Company completed the signing of the “Supplier Commitment Letter” with 48 suppliers, covering occupational safety and health, labor and human rights, and relevant</p>	

Evaluation Item	Implementation Status		Abstract Explanation	Deviations from “the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
			<p>compliance requirements. Among them, the signing rate reached 100% for the top ten suppliers by transaction value in Taiwan and China, and 80% for the top sixty suppliers by transaction value.</p> <p>B. Supplier Evaluation and Performance Assessment</p> <p>Project managers conduct quarterly on-site evaluations based on four key aspects: construction progress control, construction quality, construction coordination, and occupational safety performance, which serve as the basis for supplier selection and elimination.</p> <p>Procurement personnel, together with occupational safety staff, conduct unannounced on-site evaluations at equipment assembly factories to review their operational management and environmental, health, and safety management system performance.</p> <p>C. Education, Training, and Communication</p> <p>(1) Daily toolbox meetings: Occupational safety and health policies and construction regulations are promoted at construction sites.</p> <p>(2) Sustainability awareness enhancement: Through periodic communication on human rights, social, and environmental issues, the Company strengthens suppliers’ awareness of sustainability.</p> <p>D. Ongoing Monitoring and Guidance</p> <p>The Company conducts periodic on-site audits and management supervision of suppliers. For high-risk suppliers, improvement recommendations are provided and implementation progress is tracked. The Company establishes long-term partnerships with suppliers to promote sustainable development.</p>	

Evaluation Item	Implementation Status		Abstract Explanation	Deviations from “the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No		
5. Does the company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the company, such as sustainable reports? Do the reports above obtain assurance from a third party verification unit?	✓		<p>The Company prepares its sustainability report in accordance with the 2021 Universal Standards issued by the Global Reporting Initiative (GRI), and also follows the Sustainability Accounting Standards Board (SASB) Standards. In addition, the report discloses climate-related financial information with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).</p> <p>All key performance indicators disclosed in the Company’s annual sustainability report for 2024 underwent limited assurance conducted by a third party in accordance with the International Standard on Assurance Engagements (ISAE) 3000, and an assurance report was obtained.</p> <p>For 2025, the Company has engaged PwC to conduct assurance of the sustainability report. The report is currently under preparation and is expected to be completed and submitted to the Board of Directors by the end of August 2026.</p>	None
6. Describe the difference, if any, between actual practice and the sustainable development best practice principles, if the company has implemented such principles based on the sustainable development best practice principles for TWSE/TPEX Listed Companies: The company develops " Sustainable Development Best Practice Principles", develops employee ethical conducts and behavior principles, and environmental safety and health management policies to implement the execution according, which conforms to the basic philosophy and standards of " Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies"				

7. Other important information helping to understand the operation of sustainable development:

Sustainability Achievements of 2025

(1) In 2025, the Company made a new investment in the 1st Senior Unsecured Financial Debenture of E.SUN Bank in 2025 – Tranche A (Bond name: P14 ESUN 1A; Bond code: G102BF), with an investment amount of NT\$10 million. This bond has been certified by the Taipei Exchange as a sustainable development bond.

(2) Energy and Greenhouse Gas Emissions Management:

In 2025, the Company completed the replacement of office air-conditioning systems, fully adopting energy-efficient air conditioners. In addition, official vehicles are being gradually replaced with leased electric vehicles, with the number of electric official vehicles increasing to three in 2025.

(3) 2025 Public Welfare Projects:

The Company continues to focus on improving education in rural areas by donating subscriptions of the Future Youth magazine, published by Global Views–CommonWealth Publishing Group, along with books related to the Sustainable Development Goals (SDGs) to junior high schools in rural areas of Hsinchu County. Through reading, students are encouraged to understand the importance of global sustainable development and to reflect on how to implement these goals in daily life. A total of 380 books were donated, with a total amount of NT\$370,000.

(4) 2025 Panion Health Promotion Activities:

The Company organized the Walkii Health Forest program in conjunction with a corporate tree-planting initiative, encouraging employees to develop regular exercise habits. Employees are also encouraged to walk more, take stairs instead of elevators, and promote environmentally friendly and energy-saving practices, making walking a shared health culture within the Company. In 2025, a total of 79 participants joined the activity, accumulating 36,058,020 steps. Through this initiative, the Company sponsored the planting of five trees in the Qieding Wetlands, with a total investment of NT\$86,000.

G. Climate information

1. Climate information implementation status

Item	Implementation status				
(1) Describe the oversight and governance of climate-related risks and opportunities by the board of directors and management.	The Board of Directors is the highest supervisory unit for climate change governance. Under the Board, the "Sustainability Development and Nomination Committee" is established, composed of five board members authorized by the Board, who possess professional knowledge and capabilities in corporate sustainability. This committee is responsible for supervising the control measures developed by the Sustainable Development Promotion Taskforce. The Sustainable Development Promotion Taskforce convenes various coordination teams to identify climate-related risks and opportunities, and further develops strategies and management goals for key climate risks and opportunities. After the taskforce completes the identification of climate risks and opportunities and the management strategy goals each year, the relevant implementation results are submitted to the Board of Directors. The most recent reports were presented at the Board meetings on February 25, 2025, and November 6, 2025.				
(2) Describe how the identified climate risks and opportunities affect the business, strategy and finances of the Organization (in the short, medium and long term).	Based on the likelihood and impact of climate-related risks and opportunities, relevant items are categorized and assessed in terms of timeline and impact as outlined below:				
	Climate Risks and Opportunities		Risk / Opportunity Description	Impact Period	Impact Value Chain Scope
	Climate Risks	Total / Carbon Tax / Carbon Fee Control, and Carbon Emission Reporting Obligation	The Taiwan government has established net-zero targets, and governments around the world have gradually introduced regulations to control greenhouse gas emissions. Although current international and domestic regulations have not yet had a significant direct impact on the Company, continuous monitoring is still required. In addition, in accordance with the Financial Supervisory Commission's "Sustainable Development Roadmap for Listed and OTC Companies," the Company is required to complete greenhouse gas inventory, verification, and disclosure for the parent company and its consolidated subsidiaries, which will increase compliance and operating costs.	Medium Term (2040)	Self-operations

	Climate Risks and Opportunities		Risk / Opportunity Description	Impact Period	Impact Value Chain Scope
	Climate Risks	Changes in Rainfall (Water) Patterns and Longterm Extreme Changes in Climate Patterns	Prolonged heavy rainfall or drought would affect the difficulty in Nova's construction work and delay it, and may also reduce the service life of the system, further increasing operating costs.	Short-term (2030)	Self-operations
		Low Carbon Technology Transition Costs	The transition to a low carbon economy has resulted in a different product positioning for customers, which in turn has required Nova to invest more in R&D for new and alternative technologies.	Medium Term (2040)	Self-operations
	Climate Opportunities	Develop new markets	With the global trend of sustainability and the high emphasis on circular economy, more potential customers are focusing on resource (e.g. water, chemicals) recycling systems, creating new business opportunities.	Medium Term (2040)	Downstream Customers
		Recovery and Reuse (Circular Economy)	Circular economy and waste reuse are gradually replacing linear economy, Nova is actively deploying green projects and investing in the development of technology for circular economy, which creates new business opportunities for new products and can bring new revenue for Nova.	Medium Term (2040)	Downstream Customers
		R&D and Innovation in low carbon products and services	Nova continues to optimise its resource recovery and recycling facilities to reduce environmental damage and enhance its market competitiveness. When customers are subject to greenhouse gas or environmental regulations, the Company can offer more energy-efficient and resource-efficient technologies to enhance Nova's revenue from low-carbon products.	Medium Term (2040)	Downstream Customers
(3) Describe the financial impacts of extreme climate events and transformational actions.	The items listed above will affect changes in the company's operating costs.				

Item	Implementation status
<p>(4) Describe how the process of identifying, assessing, and managing climate-related risks is integrated into the overall risk management system.</p>	<p>Key Climate Risks and Opportunities Assessment Process:</p> <ol style="list-style-type: none"> 1. Collect information of climate risks and opportunities: Nova collects publicly available information on domestic and international benchmark companies, third-party research reports, and trends in operating locations based on industry characteristics to identify climate risks and opportunities that are relevant to Nova's business. 2. Check and assess Nova's climate risks and opportunities: Convene various departments to discuss climate-related issues, understand the definition of climate risks and opportunities, and analyze domestic and international regulations, market and technology trends. Further analysis of each issue to understand the impact and influence of climate issues on Nova through factors such as likelihood of impact, magnitude of impact, and point of occurrence. 3. Identify significant risks and opportunities: Based on the discussion and assessment of the risk value according to the likelihood of impact (L) and the degree of impact (M), the company's overall significant climate risks and opportunities are summarized. Take inventory of information and management strategies for climate-related risks and opportunities. Rank significant climate risks and opportunities. 4. Critical climate risks and opportunities issues management: Identify strategies for managing significant climate risks and opportunities based on Nova's overall operations and strategic planning.
<p>(5) If scenario analysis is used to assess the resilience to climate change risks, describe the scenarios, parameters, assumptions, factors analysed, and key financial implications.</p>	<p>Nova further analyzes the results of the significance identification, and formulate situational assumptions for various climate risks and opportunities based on the insights of the heads of various departments, market trends, international trends, external research reports, etc. Then it examines the possible substantial impact of climate risks and opportunities on the company under different scenarios, and reviews its own resources and propose relevant response strategies for future business development.</p> <p>Among the six key climate risks and opportunities, Nova further simulated and quantified two of them, namely "Total Emissions/Carbon Tax/Carbon Fee Regulation and Carbon Emission Reporting Obligations" and "Changes in Rainfall (Water) Patterns and Long-term Extreme Climate Model Changes". The analysis scenarios used are described below.</p> <p>Regarding the issue of "Total Emissions/Carbon Tax/Carbon Fee Regulation and Carbon Emission Reporting Obligations," Nova adopts the Nationally Determined Contributions (NDC) to simulate the potential carbon fee/carbon tax costs.</p> <p>Regarding the issue of "Changes in Rainfall (Water) Patterns and Long-term Extreme Changes in Climate Patterns," Nova simulates the potential project value that may be affected during extreme rainfall events based on the map information published by the National Science and Technology Center for Disaster Reduction (NCDR), under the RCP 4.5 and RCP 8.5 scenarios.</p> <p>For drought and water scarcity, Nova refers to the Water Risk Atlas developed by the World Resources Institute, adopting the SSP5-8.5 scenario to assess water availability in 2030 and 2050.</p> <p>In addition, extreme temperature changes are assessed with a focus on high-temperature scenarios. The scope of the above assessments is primarily based on Nova as an individual entity.</p>

Item	Implementation status		
<p>(6) If there is a transformation plan for managing climate-related risks, describe the plan and the indicators and objectives for identifying and managing entity risks and transformation risks.</p>	Transition Risk and Climate Opportunities		Indicators and Goals
	Climate risk	Transition Risk Total Emissions/Carbon Tax/Carbon Fee Regulation and Carbon Emission Reporting Obligations	<ol style="list-style-type: none"> 1. Conducted at least 12 Green Office energy conservation and carbon reduction awareness activities annually. 2. Increased the use of electronic (paperless) forms by 10% compared to the previous year, thereby reducing electricity consumption and carbon emissions. 3. Strengthened and effectively implemented energy conservation and carbon reduction measures. 4. Utilized renewable energy. 5. Increased renewable energy usage in the headquarters office by 40% compared to the base year. 6. Promoted low-carbon transportation policies – reduced the use of fuel vehicles by 20% compared to the base year. 7. Adjusted measures on a rolling basis in line with operational conditions.
		Low-carbon technology transition cost	<ol style="list-style-type: none"> 1. Invested in research and development (R&D). 2. Reduced risks through collaborative technology development with industry, government, and academia. 3. Maintained and timely adjusted business continuity management mechanisms related to natural disasters, including regular drills and recovery planning. 4. Maintained the supply capacity and stability of raw materials to ensure a balance between supply chain logistics and costs.
	Physical Risk	Changes in rainfall (water) patterns and long-term extreme changes in climate patterns	<ol style="list-style-type: none"> 1. Conducted flood risk assessments for project sites. 2. Obtained disaster insurance coverage for project sites with high flood risk. 3. Strengthened employee training on disaster prevention (flooding and high temperatures). 4. Established guidelines for heat hazard prevention in high-temperature operations. 5. Achieved 100% insurance coverage for comprehensive insurance (including flooding and typhoon coverage). 6. Installed solar photovoltaic systems to utilize renewable energy. 7. Promoted the localization and domestic production of key raw materials.

	Transition Risk and Climate Opportunities		Indicators and Goals
	Climate Opportunities	Market Developing new markets	<ol style="list-style-type: none"> 1. Actively expanded into new markets and increased the proportion of revenue contributed by new markets. 2. Added at least one new industry category project annually. 3. Continuously increased the process water recycling rate, promoted water source diversification, and increased the use of reclaimed water. 4. Promoted and implemented green engineering technology services while ensuring high-quality engineering services. 5. Continuously developed and expanded low-carbon emission technologies and provided low-carbon products in line with market trends to drive revenue growth.
		Resource efficiency Recycling and reuse(circular economy)	<ol style="list-style-type: none"> 1. Increased the development of technologies and equipment related to recycling and reuse. 2. Enhanced the performance of technologies and equipment related to recycling and reuse. 3. Actively engaged in industry–academia collaboration projects to continuously optimize the circular economy. 4. Developed or invested in carbon reduction technologies.
		Innovative products and services R&D and innovation of low-carbon products and services	<ol style="list-style-type: none"> 1. Expanded low-carbon-related products and services. 2. Encouraged employees to develop patents and increased the number of patent applications. 3. Shortened design timelines and improved the accuracy of procurement quantities. 4. Continuously expanded alternative material sourcing strategies. 5. Proactively planned and secured new raw material resources in advance.
(7) If internal carbon pricing is used as a planning tool, explain the basis for price setting.	We currently do not use internal carbon pricing planning tools, but will consider in the future based on the impact of climate change on our company.		

Item	Implementation status
<p>(8) If climate-related targets are set, explain information such as the activities covered, greenhouse gas emission scopes, planned timeline, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related targets, explain the source and quantity of carbon reduction credits offset or the quantity of Renewable Energy Certificates (RECs).</p>	<p>Reveal relevant emission data in the annual sustainability report and regularly review the progress towards achieving goals. Carbon credits and RECs have not been implemented yet.</p>
<p>(9) Greenhouse gas inventory verification status, reduction targets, strategies and specific action plans.</p>	<p>Please refer to P.103~ P.105 of the annual report for an inventory and verification of greenhouse gas emissions, reduction targets, strategies, and specific action plans. The company will fill out the form according to the schedule specified in the Sustainability Roadmap.</p>

1-1 The company's GHG inventory and assurance status in the most recent two years.

1-1-1 GHG inventory information

Describe the greenhouse gas emissions (metric tons of CO₂e), intensity (metric tons of CO₂e/NT\$ million) and data coverage in the most recent two years.

1. Greenhouse Gas Emissions (Scope 1 and Scope 2):

Year	Scope	Emissions (metric tons of CO ₂ e)			Emission Intensity (metric tons of CO ₂ e / NT\$ million revenue)	
		Scope 1	Scope 2	Total	Scope 1	Scope 2
2024	Parent Company	54.96	87.55	142.51	0.11 (Note)	
	Consolidated subsidiaries	197.56	822.11	1,019.67		
2025	Parent Company	43.06	80.47	123.53	0.15 (Note)	
	Consolidated subsidiaries	368.32	864.20	1,232.52		

Note: The greenhouse gas emission intensity of Nova (standalone entity) for 2024 and 2025 was 0.0735 and 0.0893 tCO₂e per NT\$ million of revenue, respectively.

2. Greenhouse Gas Emissions (Scope 3):

Year	Scope 3	Emissions (metric tons of CO ₂ e)
2024	Parent Company	188.97
	Consolidated subsidiaries	622.37
	Total	811.34
2025	Parent Company	4,001.11
	Consolidated subsidiaries	18,816.13
	Total	22,817.24

1-1-2 GHG assurance information

Provide a description of the assurance status in the past two years up to the date of publication of the annual report, including the scope of assurance, assurance provider, assurance standards, and assurance opinions.

1. Greenhouse Gas Assurance Status (Scope 1 and Scope 2):

Year	Scope 1 and Scope 2	Assurance Information			
		Assurance Provider	Data Coverage (%)	Standard	Opinion
2024	Parent Company	DNV	100%	Greenhouse Gas inventory verification with reasonable assurance level completed in accordance with ISO 14064-1:2018	Unqualified opinion
	Consolidated subsidiaries (Note)	DNV/KPMG	97.18%		
2025	Parent Company	DNV	100%	The consolidated parent and subsidiaries had not obtained complete greenhouse gas assurance opinion before the publication date of the annual report. Complete assurance information will be disclosed in the Sustainability Report.	
	Consolidated subsidiaries (Note)	DNV/KPMG	96.11%		

Note: The greenhouse gas inventory data of subsidiaries included in the consolidated financial statements for 2024 (Dadewin, NTEC, and Winmega) and for 2025 (Dadewin, NTEC, Winmega, and Theory High) are self-conducted by the Company. Third-party verification is expected to be conducted starting from 2027.

2. Greenhouse Gas Assurance Status (Scope 3):

The consolidated parent and subsidiaries had not obtained complete greenhouse gas assurance opinion before the publication date of the annual report. Complete assurance information will be disclosed in the Sustainability Report.

1-2 Reduction goals, strategies and specific action plans

Describe the greenhouse gas reduction base year and its data, reduction goals, strategies, and specific action plans, as well as the progress towards achieving the reduction goals.

1. GHG reduction base year and its data

The Company has been conducting organizational greenhouse gas (GHG) inventory for more than five years. The total Scope 1 and Scope 2 GHG emissions have decreased by 24.02%, from 162.59 tCO₂e in 2021 to 123.53 tCO₂e in 2025. The implementation of annual emission reduction measures has demonstrated significant effectiveness. Starting from 2024, the Company has progressively conducted GHG inventory and verification for its consolidated subsidiaries. In 2025, the Company completed the GHG inventory covering all subsidiaries included in the consolidated financial statements and designated 2025 as the baseline year for consolidated inventory. The total Scope 1 and Scope 2 GHG emissions amounted to 1,356.05 tCO₂e.

2. Reduction Goals

The Company will continue to collaborate with its supply chain to promote environmental sustainability and aims to achieve an absolute reduction target of 10% in consolidated Scope 1 and Scope 2 greenhouse gas emissions by 2030, compared with the baseline year (2025). For the standalone entity, Nova targets a 4% reduction in carbon emissions by 2030.

3. Strategies and specific action plans

- (1) Gradually replaced office equipment with energy-efficient devices carrying environmental labels to achieve energy saving and electricity reduction.
- (2) Gradually adopted electrification of company vehicles to reduce carbon emissions.
- (3) Promoted electronic (paperless) workflows to reduce carbon emissions and paper consumption in operations.
- (4) Implemented Green Office energy conservation and carbon reduction awareness initiatives.
- (5) Conducted quarterly reviews of per capita electricity consumption.

4. Progress in achieving GHG reduction goals

- (1) Implemented energy-saving and carbon reduction measures. In 2025, the replacement of office equipment with environmentally labeled devices increased by 33.3% compared to the previous year.
- (2) Implemented electronic (paperless) forms, resulting in a 3.12% reduction in paper consumption in 2025 compared to the previous year.
- (3) Added one electric company vehicle in 2025, bringing the total to three electric vehicles, accounting for 23.77% of the total company fleet.
- (4) Fostered a corporate culture of carbon reduction and energy conservation by regularly promoting office carbon reduction initiatives. In 2025, a total of 12 Green Office energy-saving and carbon reduction awareness activities were conducted, strengthening corporate environmental protection efforts.
- (5) The Company's greenhouse gas emissions in 2025 amounted to 123.53 tCO₂e, representing a 24.02% reduction compared with 2021.

H. Fulfillment of Ethical Corporate Management and Actions Taken

- (1) Nova Technology has developed “Ethical Corporate Management Best Practice Principles,” “Ethical Conduct Principles,” “Procedures for Ethical Management and Guidelines for Conduct.” “Corporate Governance Best Practice Principles” and “Sustainable Development Best Practice Principles” to implement the management philosophy of ethics and plainness. The company also develops “Ethical Conduct Principles” to request directors and managerial officers not to indirectly and indirectly provide, receive, devote, or request for any improper interests or engage in other conducts violating ethics, illegitimacy, or illegal conduct or conducts violating obligations of commissioning.
- (2) Actions Taken:
 - a. Nova Technology staff is prohibited from providing or collecting illegitimate proceeds and avoid engagement in commercial transactions with agents, suppliers, customers, or other commercial transaction objects with unethical management.
 - b. Nova Technology staff shall comply with relevant regulations and avoid unethical conduct.
 - c. Nova Technology staff should take immediate actions of aversion in case of conflict of interests.
 - d. Nova Technology staff shall comply with regulations governing the operation related to company business secrets and may not disclose known company business secrets to the third party and may not inquire or collect non-duty related business secrets.
 - e. Company matters related to major decisions of operation, investment projects, acquisition or disposition of assets, capital loan, endorsement guarantee, and bank financing shall all undergo the evaluation and analysis by relevant competent departments before submitting to the Board of Directors for discussion and resolution.
 - f. The company financial department shall review transaction accounts according to the accounting standards and conduct handling on customer’s credit services. In case of major projects or doubts, consult with CPA for verification. The company shall regularly report to the competent authority by required laws and announce the matters and information to be disclosed.
 - g. The Company audit department will audit operations on a regular basis or randomly to audit all departments in order to assure the sound and effective execution of the internal control system.
 - h. To create a management environment of sustainable development, Nova Technology has long uphold to “integrity” for management principles and its commitment to integrity management not only is exhibited in management transparency (disclosing financial information and corporate governance related information on company website and Market Observation Post System (MOPS)) and establishes complete corporate governance system (developing “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct”), thereby to engage in commercial activities through fair approach.

(3) Fulfillment of Ethical Corporate Management and Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies"

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>1. Establishment of ethical corporate management policies and programs</p> <p>(1) Does the company have a Board-approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policy?</p> <p>(2) Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?</p>	✓		<p>(1) The company has been committed to uphold to ethical conducts for all operations by developing “Ethical Corporate Management Best Practice Principles,” “Procedures for Ethical Management and Guidelines for Conduct” and “Ethical Conduct Principles” and approved by the board of directors to improve the management. The company also describes the policy of Nova Technology’s ethical management in the annual report and company website as well as the commitment from Board of Directors and management to proactive fulfillment.</p> <p>(2) The regulation of “Ethical Conduct Principles” and “Ethical Corporate Management Best Practice Principles” revealed that employees may not request, agree, hand over or collect any forms of gifts, rebate, bribery or other interests. The company also sets up reporting channel or employees and relevant staff to report any illegitimate conducts. Additionally, the company evaluates the legitimacy and ethical records of the transaction party before establishing commercial relation other others to assure fair and transparent business management without requesting, providing or collecting bribery.</p>	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
(3) Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company enforce the programs above effectively and perform regular reviews and amendments?			(3) The company has announced relevant regulations on the company internal website for peers to query at all time. Moreover, education training and internal meetings promote company management philosophy and requirements that employees will fully understand and truly comply.	
2. Implement Ethical Corporate Management (1) Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts? (2) Does the company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?	✓		(1) The company carries out the supplier assessment every year and signs the "cooperation commitment letter" for the top 60 suppliers and new major suppliers, in which the relevant terms of ethical conducts are specified. General suppliers are in accordance with a certain process of prudent assessment, uphold the principle of integrity and fairness, careful selection of trading objects. For the implementation status of the 2025 Commitment Letter with the company's suppliers and subcontractors, please refer to P.93~ P.94 of the annual report. (2) The company develops ethical management related regulations with strengthened propaganda in attempt to establish consensus in the ethical management among all employees, thereby strengthening the execution effect. The President belongs to the Board of Directors and serves and the executive secretary for promoting ethical management. Its responsibilities include the maintenance, supervision and execution of corporate ethics related system. Moreover, in case of discovering or receiving report on any involvement of unethical conducts by the company staff, the company shall immediately investigate on relevant facts. In case	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			<p>evidence shows violation of relevant laws or the company policy and regulations governing ethical management, the company shall immediately request the person acting to stop relevant conducts with proper handling.</p> <p>President report Implementation of Ethical Management to Board of Directors meeting on Nov. 6, 2025 has revealed on the company website.</p> <p>Implementation results:</p> <ol style="list-style-type: none"> a. Education: please refer to 2. (5). b. Regulations announce: President announced relevant regulation to all employee in meeting on January, 2025 and to the Board of Directors meeting on Nov. 6, 2025. c. Reporting system and whistleblower protection: The “Corporate Governance Best Practice Principles”, “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct”, have established reporting systems to actively prevent dishonest conduct and encourage internal and external staff to report dishonest conduct. Moreover, the company may claim for indemnification through legal procedures if necessary in order to maintain the reputation and rights of the company. For unethical conduct already happened, the responsible department will review relevant internal control system and operation procedures in addition to proposing improvement measures to eradicate identical conducts from reoccurrence. 	

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>(3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?</p> <p>(4) Does the company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit the systems accordingly to prevent unethical conduct, or hire outside accountants to perform the audits?</p> <p>(5) Does the company regularly hold internal and external education trainings on operational integrity?</p>			<p>The company’s responsible unit should review the improvement measures on unethical conducts, handling method and subsequent review to report to the Board of Directors. There were no external or internal prosecutions in 2025.</p> <p>(3) It is required by the “Ethical Conduct Principles” of the company that employees shall voluntarily advert incidents involving stakeholder relation when executing duties and violators will be disposed by company rules.</p> <p>(4) Nova Technology has long assured the accuracy and integrity of financial report process and control in addition to establishing effective accounting system and internal control system for operation activities with potentially higher risk of unethical conducts. The internal audit also develops annual audit plan to execute audit according to the results of risk assessment in addition to preparing audit report for report to the BOD.</p> <p>(5) The Company promotes its business philosophy and requirements through training programs and internal meetings to ensure that employees fully understand and comply with them. The Company has incorporated integrity-related courses into the E-learning system and designated them as mandatory annual training. In 2025, a total of 150 employees completed the training, achieving a 100% completion rate, with a total of 213 training hours. In addition, the Company periodically assigns personnel to participate in training courses related to the Code of Ethical Conduct and integrity management.</p>	

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>3. Operation of the integrity channel</p> <p>(1) Does the company develop specific reporting and incentive system in addition to establishing convenient reporting channel and assigning suitable dedicated personnel for handling to the reported party?</p>	✓		<p>(1) The company develops “Ethical Conduct Principles” and “whistle-blowing system” and has revealed on the company website. The company employees are all responsible for complying with the standards and relevant regulations while department heads shall fully implement and assure that all their employees understand, accept, and abide by the relevant regulations.</p> <p>The employees shall stay alert to conducts violating work ethical principles and in case of any doubt or discovering any violation of laws or conducts under the principles, employees may report via opinion and grievance mailbox. The competent department will investigate and clarify the report case. Except for serious situation that must be reported to the Board of Directors, the company shall discipline the employees according to “Employee Reward and Discipline Guidelines.” In case of violation to law, the company may also propose litigation. Violators with position under managerial officers may propose specific facts and enclose relevant information to the supporting center of the reviewing unit in case the party perceives violation of law and improper damage of rights for personal disciplinary measures. Violators who are managerial officers (including) or higher shall follow the company’s grievance regulations specified under “Ethical Conduct Principles.”</p>	None

Evaluation Item	Implementation Status			Deviations from “the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
<p>(2) Does the company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?</p> <p>(3) Does the company provide proper whistleblower protection?</p>			<p>The company reporting channel not only includes the employee opinion and independent mailbox but also set ups audit committee mailbox to improve the supervision function.</p> <p>No major internal and external prosecutions occurred in 2025.</p> <p>(2) For peer employees and relevant personnel reporting illegal violations or participation in the investigation process, the company will give proper protection, to prevent them from unfair treatment or revenge.</p> <p>(3) For informers receiving revenge due to proper reporting, apart from relevant compensation, the company shall also sanction the person taking revenge according to the “Employee Reward and Discipline Guidelines” of the company.</p>	
<p>4. Strengthen information disclosure Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?</p>	✓		<p>The company has explicitly disclosed the management philosophy on company website and place regulations related to ethical management for peer employees to query at all time.</p>	None
<p>5. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation:</p> <p>Nova Technology has taken consideration of “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and in consideration of corporate practice operation, the company has developed “Ethical Corporate Management Best Practice Principles” and “Procedures for Ethical Management and Guidelines for Conduct.” Moreover, the company complies with relevant regulations with true implementation of ethical management to regulate the company staff with precautions during the execution of duties.</p>				

6. Other important information to facilitate a better understanding of the company's ethical corporate management policies (e.g., review and amend its policies).

The company management actively implements ethical management. The relevant system and measures taken and the performance situation are summarized below:

To establish ethical corporate and strengthen corporate governance and risk control, the company specifies the directors, managerial officers and employees shall comply with laws and regulations as well as preventing unethical conducts when executing operations under "Procedures for Ethical Management and Guidelines for Conduct" in order to improve the management environment.

I. Other Important Information Regarding Corporate Governance

The Company has developed "Internal Material Information Handling and Prevention of Insider Trading Management Process Procedures." The revision of the procedures will require the resolution for adoption by the Board of Directors and notify via an announcement. Please refer to the "Corporate Governance" for investor zone on the company website: <http://www.novatech.com.tw>.

J. Internal Control System

- (1) Statement of Internal Control: The Company's Internal Control Statement can be found on the Market Observation Post System (MOPS) website at: <https://mops.twse.com.tw/mops/#/web/t06sg20>; Index path: Market Observation Post System (MOPS) > Single Company > Corporate Governance > Company Regulations / Internal Control > Internal Control Statement Announcement.
- (2) Commissioned an accountant project to review the internal control system should disclose the accountant review report : None.

K. Major resolutions reached shareholders' meeting and board of directors' meeting of recent year:

(1) Major resolution of Shareholders' Meeting.

Time	Key Agenda	Execution
May 20, 2025	<ol style="list-style-type: none"> 1. To approve 2024 Business Report and Financial Statements. 2. To approve the proposal for distribution of 2024 profits. 3. To amend the Company's "Articles of Incorporation". 4. To elect 7 members of the 11th Board of Directors. (Including 4 independent directors). 5. To release the directors from non-competition restrictions. 	<p>Resolved by Shareholders' Meeting.</p> <p>Resolved by Shareholders' Meeting and the ex-dividend record date was on March 1, 2025 and July 5, 2025 and cash dividend was paid on March 14, 2025 and July 18, 2025. (NT\$2.90173206 per share and NT\$9 per share)</p> <p>Resolved by resolution. The amendment was approved by the Department of Commerce, Ministry of Economic Affairs for change registration on June 2, 2025, and has been announced on the Company's website. The Company has been operating in accordance with the revised procedures.</p> <p>The election has been completed. The change registration was approved by the Department of Commerce, Ministry of Economic Affairs on June 2, 2025, and has been announced on the Company's website and MOPS.</p> <p>Resolved by Shareholders' Meeting. It was implemented and has been revealed on both the company's website and MOPS.</p>

(2) Major resolution of Board of Directors meeting

Time	Key agenda
Jan. 18, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the 2024 evaluation of the performance of executives. 2. Resolved to approve the 2024 performance bonus distribution to managerial officer and internal chief auditor. 3. Resolved to amend the "Internal Material Information Handling and Prevention of Insider Trading Management Process Procedures."
Feb.25, 2025	<ol style="list-style-type: none"> 1. Resolved to approve 2024 remuneration distribution to directors and employees. 2. Resolved to approve the employee's 2025 compensation policy. 3. Resolved to approve the proportion to the appropriation of employees' and directors' bonus in 2025. 4. Resolved to approve the company's Statement of Internal Control System for the Year 2024. 5. Resolved to approve the Non-Assurance Services Pre-approval Policy and assurance services other than audit reports. 6. Resolved to approve the Certified Public Accountants and the evaluation of professional and independence. 7. Resolved to approve the company's 2024 Business Report and Financial Statements. 8. Resolved to approve the company's proposal for distribution of 2024 profit. 9. Resolved to amend the "Articles of Incorporation" 10. Resolved to approve the 2025 director's education plan. 11. Resolved to approve elect 7 members of the 11th Board of Directors. (Including 4 independent directors). 12. Resolved to approve the nomination and qualification review of candidates for the 7 seats on the Company's Board of Directors (including 4 independent directors). 13. Resolved to approve the directors from non-competition restrictions. 14. Resolved to approve the record date of new common shares converted from the 1st domestic unsecured convertible bonds in the fourth quarter of 2024 and January 2025

Time	Key agenda
	15. Approved to convene the date, place, method and related matters of the company's 2025 annual shareholders' meeting.
May 6, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the consolidated quarterly financial statements of the Company for the first quarter of 2024. 2. Resolved to approve the company applied for financing credit line from the financial institution. 3. Resolved to approve the update of the greenhouse gas inventory and verification schedule for the company and its consolidated subsidiaries. 4. Resolved to approve the relevant matters regarding the ex-dividend date for the cash dividend distribution of the company's earnings for the second half of 2024.
May 20, 2025	<ol style="list-style-type: none"> 1. Approved by all attended directors to elect the chairman of the 11th Board of Directors. 2. Resolved to approve the appointment of the 4th Remuneration Committee members. 3. Resolved to approve the appointment of the 2nd Sustainability and Nominating Committee members.
Aug. 5, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the determination of the scope of the grassroots employees. 2. Resolved to approve the 2024 distribution of employees' remuneration for managers and internal chief auditor. 3. "Resolved to approve the 2024 distribution of employee' remuneration for the Company's grassroots employees." 4. Resolved to approve the establishment of a subsidiary of the Company 5. Resolved to approve the consolidated quarterly financial statements of the Company for the second quarter of 2025. 6. Resolved to approve the company applied for financing credit line from the financial institution. 7. Resolved to amend and supplement the "Internal control system" and "Internal Audit Implementation Rules" 8. Resolved to approve the Company's 2024 Sustainability Report.
Oct. 9, 2025	1. Resolved to approve the proposal on the change of corporate structure of Subsidiary Suzhou Winmax Technology Corp.
Nov. 6, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the consolidated quarterly financial statements of the Company for the third quarter of 2025. 2. Resolved to approve the company's Business Report and Profit Distribution Proposal for 2025 H1. 3. Resolved to approve the company 2026 budget proposal. 4. Resolved to approve the company 2026 audit plan proposal. 5. Resolved to amend the "Procedure for Acquisition or Disposal of Assets." and "Procedures for Loaning of Company Funds." 6. Resolved to amend the "Internal control system" and "Internal Audit Implementation Rules" 7. Resolved to amend the "Sustainable Development Best Practice Principles." 8. Resolved to approve the company applied for financing credit line from the financial institution. 9. Resolved to approve the relevant matters regarding the ex-dividend date for the cash dividend distribution of the company's earnings for the first half of 2025.
Jan. 28, 2026	<ol style="list-style-type: none"> 1. Resolved to approve the 2025 evaluation of the performance of executives. 2. Resolved to approve the 2025 performance bonus and employee bonus distribution to managerial officer and internal chief auditor. 3. Resolved to approve the 2026 director's education plan.

Time	Key agenda
Feb.26, 2026	<ol style="list-style-type: none"> 1. Resolved to approve 2025 remuneration distribution to directors and employees. 2. Resolved to approve the employee's 2026 compensation policy. 3. Resolved to approve the proportion to the appropriation of employees' and directors' bonus in 2026. 4. Resolved to approve the company's guarantees and endorsements. 5. Resolved to approve the company's Statement of Internal Control System for the Year 2025. 6. Resolved to approve the Non-Assurance Services Pre-approval Policy and assurance services other than audit reports. 7. Resolved to approve the company's 2025 Business Report and Financial Statements. 8. Resolved to approve the company's proposal for distribution of 2025 profit. 9. Resolved to approve the subsidiary Suzhou Winmax's plan to construct a headquarters building with a total investment amount not exceeding RMB500 million (including tax) 10. Proposed IPO of RMB Shares (A Shares) and Listing on the ChiNext Board of the SZSE by Subsidiary Suzhou Winmax Technology Co., Ltd. 11. Approved to convene the date, place, method and related matters of the company's 2026 annual shareholders' meeting.

L. The director or independent director discrete opinion for the adoption of important resolutions by the Board of Directors with records or statements in writing for the most recent year and as of the printing date of the annual report, which main content: NA.

4. Information on the professional fees of the attesting CPAs

A. Information of CPA

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Period Covered by CPA's Audit	Audit Fee	Non-audit Fee	Total	Remarks
KPMG	Chien-Hui Lu	2025.01.01	2,530	330	2,860	Note1
	Cheng-Hsueh Chen.	~2025.12.31				

Note1: Non-audit fees include Tax report NTD 230 thousand, affiliated enterprise audit report NTD 50 thousand, and the full-time employee salary information inspection for non-executive positions NTD 50 thousand.

B. When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the number of the audit fees before and after the change and the reasons shall be disclosed: Not applicable.

C. When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefore shall be disclosed: Not applicable.

5. **Information on replacement of certified public accountant within the last 2 fiscal years or any subsequent interim period: Not applicable.**

6. **The company's Chairperson, President, or any management officer in charge of finance or accounting matters have in recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise: Not applicable.**

7. Transfer of equity interests and pledge of change in equity interests by a director, management officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report.

A. Change in Shareholding of Directors, Management Officers, and Major Shareholders

Title	Name	2025		As of March 28, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairperson	Chin-Li Liang	-	-	-	-
Director /Major Shareholders	Acter Group Corporation Limited	-	-	-	-
Director	Acter Group Corporation Limited Representative: Chin-Li Liang	-	-	-	-
Director	Acter Group Corporation Limited Representative: Jung-Tang Yang (Note1)	-	-	-	-
Director	Acter Group Corporation Limited Representative: Wei Ma	154,602	-	6,000	-
Independent director	Chih-Yi Chi (Note1)	-	-	-	-
Independent director	Sheng-Yung Yang (Note 1)	-	-	-	-
Independent director	Cheng Li (Note 1)	-	-	-	-
Independent director	Hui-Yin Chiu (Note 1)	-	-	-	-
Independent director	Mei-Li Hus (Note 1)	-	-	-	-
Independent director	Chyan Yang (Note 1)	-	-	-	-
Independent director	Hui-Hsin Yeh (Note 1)	-	-	-	-
Independent director	Feng-Di Lung (Note 1)	-	-	-	-
President	Wei Ma	154,602	-	6,000	-
Vice President	Min-Lang Su	(9,000)	-	-	-
Assistant Vice President	Yi-yun Huang	(23,000)	-	-	-
Assistant Vice President	Chih-Chen Wen	33,000	-	5,000	-
Financial Assistant Vice President	Chun-Yen Ou	1,318	-	-	-

Note 1: The Company conducted a full re-election on May 20, 2025. Following the re-election, Independent Directors Chih-Yi Chi, Sheng-Yung, Cheng Li, and Hui-Yin Chiu stepped down, and Independent Directors Mei-Li Hus, Chyan Yang, Hui-Hsin Yeh, and Feng-Di Lung were newly appointed; therefore, only information pertaining to their tenure in office is disclosed.

- B. Information on the equity transfer for directors, management officers and shareholders holding at least 10% of shares: None.
- C. Pledge of equity for directors, supervisors, management officers, and shareholders with at least 10% of shares: None.

8. The company's Top 10 shareholders are related parties as defined as spouses and kinship within second degree relative.

March 28, 2026, Unit: Shares, %

Name	Number of Shares Held by the party		Shares held by Spouse-Minors		Total number of shares registered under other people's name		Top 10 shareholders who have mutually related by stakeholders who are spouse or relatives by second degree kinship, whose title or name and relation		Remarks
	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Number of Shares	Shareholding Ratio	Name	Relation	
Acter Group Corporation Limited Representative: Chin-Li Liang	43,196,358	55.52%	-	-	-	-	Chin-Li Liang	Chairperson	-
	575,954	0.74%	4,944	0.01%	-	-			-
Fiduciary investment account of Morgan Stanley International Co., Ltd. entrusted to HSBC Bank (Taiwan) Limited	748,901	0.96%	-	-	-	-	-	-	-
Wei Ma	624,000	0.80%	-	-	36,000	0.05%	-	-	-
Chin-Li Liang	575,954	0.74%	4,944	0.01%	-	-	Acter Group Corporation Limited	Chairperson	-
							Chiu-Chang Investment Co., Ltd	Spouse of the Company's Chairperson	
Teral Nova Hidden Gems Fund Limited Partnership Investment Account, Custodied by HSBC Bank (Taiwan) Limited	500,000	0.64%	-	-	-	-	-	-	-
Yung-Hsin Lu (Note 4)	458,937	0.59%	-	-	-	-	-	-	-
Citibank Taiwan Limited in Custody for Barclays Capital Securities Limited Investment Account	442,000	0.57%	-	-	-	-	-	-	-
Yi shui tang investment co., Ltd. Representative: Chun-yao Lin (Note 4)	416,000	0.53%	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Chung-Cheng Hsu (Note 4)	360,000	0.46%	-	-	-	-	-	-	-
Chiu-Chang Investment Co., Ltd Representative: Yi-Hua Wang	345,535	0.44%	-	-	-	-	Chin-Li Liang	Spouse of the Company's Chairperson	-
	4,944	0.01%	575,954	0.74%	-	-			

Note 1: The ten largest shareholders shall be listed. Corporate shareholders shall be listed with the name and the name of the representative.

Note 2: The calculation of the percentage of the shares refers to the calculation of the percentage of the shares with its name, the spouse's, the underage children's or with others' names.

Note 3: The aforementioned shareholders include corporates and natural persons. The relationship between each other shall be disclosed in the financial reports of the issuers.

Note 4: Not insiders of the company, therefore there is no relevant information.

9. 2025 Continuing Education for Directors and Company Secretary

Title of Managerial Officer	Name of Managerial Officers	Course Organizer	Course Title	Training Hours	Training Date
Director	Chin-Li Liang	Commerce Development Research Institute	Corporate governance series forum	3	2025/04/18
		Taiwan Institute of Directors	"How to Maintain Core Competitiveness and Expand from Taiwan to the Global Market	3	2025/04/22
		Taipei Exchange	Promoting Sustainable Development through the TPEX Market: Benchmark Practices in the Era of Co-Governance	3	2025/07/19
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06
Director	Jung-Tang Yang	Taiwan Institute of Directors	Post-merger integration and synergy assessment	3	2025/01/09
		Taiwan Institute of Directors	A Must-Take Course for Businesses! Common Business Law Misunderstandings and Case Analysis	3	2025/04/25
		Taiwan Corporate Governance Association	Corporate Governance, Organizational Culture, and Corporate Sustainability	3	2025/06/27
		Taiwan Institute of Directors	Accounting Treatment and Valuation Practices for Mergers and Acquisitions	3	2025/08/22
		Taiwan Institute of Directors	Corporate Investment Planning and Evaluation with Legal Risks in Financing and Investment	3	2025/09/16
		Taiwan Institute of Directors	Mastering Business Equity Succession: A Complete Guide to Trust and Tax Practices	3	2025/11/13
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06
Director	Wei Ma	Securities and Futures Institute	Sustainability Disclosure Seminar for Listed and OTC Companies	3	2025/05/29
		Taipei Exchange	Investor Relations Management Forum	3	2025/06/30
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06
Independent Director	Mei-Li Hus	Taiwan Institute of Directors	A Human-Centered Future: Building a Culture of Participation in Organizational Transformation	3	2025/08/13
		Taiwan Project Management Association	Composition and operational practices of the board of directors	3	2025/11/07
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06
		Taipei Bar Association	2025 Corporate Governance Forum: the Changing Landscape of Corporate Governance in Taiwan	3	2025/12/10

Title of Managerial Officer	Name of Managerial Officers	Course Organizer	Course Title	Training Hours	Training Date
Independent Director	Chyan Yang	Taiwan Corporate Governance Association	Annual sustainability governance strategy management of the Board of Directors (Sustainability Development Committee)	3	2025/05/08
		Securities and Futures Institute	Practical Mergers and Acquisitions and Case Analysis	3	2025/10/15
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06
Independent Director	Hui-Hsin Yeh	National Federation of CPA Associations of the R.O.C.	Sustainability Report Greenwashing and Legal Liability	3	2025/07/16
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06
		National Federation of CPA Associations of the R.O.C.	Practical Analysis of Corporate Laws and Company Registration Regulations	3	2025/12/11
Independent Director	Feng-Di Lung	Taiwan Institute of Directors	Over 150 Years of Global Food Industry Leadership: Nestlé's Creating Shared Value	3	2025/09/23
		Taiwan Project Management Association	Composition and operational practices of the board of directors	3	2025/11/07
		Taiwan Project Management Association	ESG Project Management Sustainable Development	3	2025/11/25
		Taiwan Project Management Association	Human Resource Management and Corporate Ethics	3	2025/11/27
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06
		Taipei Bar Association	2025 Corporate Governance Forum: the Changing Landscape of Corporate Governance in Taiwan	3	2025/12/10
Company Secretary	Chun-Yen Ou	Taiwan Corporate Governance Association	Seminar on Improving Performance Evaluation of Boards and Functional Committees	2	2025/05/21
		Securities and Futures Institute	Sustainability Disclosure Practice Course for Listed and TPEX Companies	9	2025/05/28-2025/05/29
		Taipei Exchange	Investor Relations Management Forum	3	2025/06/30
		Taiwan Corporate Governance Association	Human Resource Strategies for Corporate Mergers and Acquisitions from the Perspective of Board Directors and Supervisors	3	2025/12/06

10. The total number of shares and total equity stake held in the same reinvestment enterprise by the company, its directors, managers, and any companies controlled either directly or indirectly by the company.

2025.12.31;Unit: Thousand Shares, %

Reinvestment Business (Note 1)	Nova Tech Investment		Director, Supervisor, Managerial Officers, and direct or indirect control of business investment		Comprehensive Investment	
	No. of Shares	Shareholding Ratio	No. of Shares	Shareholding Ratio	No. of Shares	Shareholding Ratio
Winmega Technology Corporation	3,000	100%	0	0%	3,000	100%
Suzhou Winmax Technology Co., Ltd.	181,847	86.59%	14,993	7.14%	196,840	93.73%
Rayzher Industrial Co., Ltd. (Note 2)	14,408	41.46%	148	0.43%	14,556	41.89%
Dadewin Technology Corp.	400	80%	0	0%	400	80%
Theory High Tech Solutions Co., Ltd.	1,060	53%	0	0%	1,060	53%

Note 1: Investment adopting Equity Method by the company.

Note 3: Numbers of shareholding is according to the register of shareholders of Rayzher Industrial Co., Ltd. on March 22, 2026.

III. Capital Overviews

1. Capital and Shares

A. Source of Capital

Unite: Shares, NTD

Year Month	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remarks		
		Share	Amount (NT\$)	Share	Amount (NT\$)	Source of Capital	Capital Increased by Assets Other than Cash	Other
2023.05	5	100,000,000	500,000,000	67,867,427	339,337,135	The domestic convertible bonds converted to common stock amounted to \$57,135	None	Note 1
2023.08	5	100,000,000	500,000,000	67,929,139	339,645,695	The domestic convertible bonds converted to common stock amounted to \$308,560	None	Note 2
2023.11	5	100,000,000	500,000,000	71,779,409	358,897,045	The domestic convertible bonds converted to common stock amounted to \$19,251,350	None	Note 3
2024.03	5	100,000,000	500,000,000	73,598,081	367,990,405	The domestic convertible bonds converted to common stock amounted to \$9,093,360	None	Note 4
2024.05	5	100,000,000	500,000,000	74,503,288	372,516,440	The domestic convertible bonds converted to common stock amounted to \$4,526,035	None	Note 5
2024.08	5	100,000,000	500,000,000	74,518,248	372,591,240	The domestic convertible bonds converted to common stock amounted to \$74,800	None	Note 6
2024.11	5	100,000,000	500,000,000	74,712,283	373,561,415	The domestic convertible bonds converted to common stock amounted to \$970,175	None	Note 7
2025.03	5	100,000,000	500,000,000	77,801,485	389,007,425	The domestic convertible bonds converted to common stock amounted to \$15,446,010	None	Note 8

Note 1: 2023.05.25 Approved by Zhong-Zi No. 11233303330.

Note 2: 2023.08.22 Approved by Zhong-Zi No. 11233507660.

Note 3: 2023.11.21 Approved by Jing So Shang Zi No. 11233702900.

Note 4: 2024.03.04 Approved by Jing So Shang Zi No. 11330409160.

Note 5: 2024.05.23 Approved by Jing So Shang Zi No. 11330582990.

Note 6: 2024.08.16 Approved by Jing So Shang Zi No. 11330761280.

Note 7: 2024.11.28 Approved by Jing So Shang Zi No. 11330949270.

Note 8: 2025.03.20 Approved by Jing So Shang Zi No. 11430383250.

Type of shares	Authorized Capital			Remarks
	Issued Shares	Un-issued Shares	Total	
Common Shares	77,801,485	22,198,515	100,000,000	GTSM Listed Company Stock

Information for Shelf Registration: Not applicable.

2. List of Major Shareholders

As of March 28, 2026

Shareholder's Name	Shareholding	
	Shares	Percentage (%)
Acter Group Corporation Limited	43,196,358	55.52
Fiduciary investment account of Morgan Stanley International Co., Ltd. entrusted to HSBC Bank (Taiwan) Limited	748,901	0.96
Wei Ma	624,000	0.80
Chin-Li Liang	575,954	0.74
Teral Nova Hidden Gems Fund Limited Partnership Investment Account, Custodied by HSBC Bank (Taiwan) Limited	500,000	0.64
Yung-Hsin Lu	458,937	0.59
Citibank Taiwan Limited in Custody for Barclays Capital Securities Limited Investment Account	442,000	0.57
Yi shui tang investment co., Ltd.	416,000	0.53
Chung-Cheng Hsu	360,000	0.46
Chiu-Chang Investment Co., Ltd	345,535	0.44

3. Dividend Policy and Implementation Status

A. Dividend Policy:

- (1) The Company may distribute earnings or make up for losses after the end of each semi-annual fiscal period. If there is any surplus at the end of each semi-annual fiscal period, the Company shall first estimate and retain the taxable contributions, make up for losses, estimate and retain compensation to employees and directors, and set aside the legal reserve, except when the legal reserve has reached the Company's total capital, and set aside or reverse the special reserve as required by law or regulations prescribed by the competent authority. If there is any surplus, the remaining balance shall be added to the accumulated undistributed earnings of the previous semi-accounting year, which shall be resolved by the shareholders' meeting if the earnings are to be distributed by issuing new shares. Which shall be resolved by the board of directors if the earnings are to be distributed in cash.
- (2) When allocating the net profits for each fiscal year, the Company shall first offset its accumulated losses and set aside a legal capital reserve at 10% of the profits left over, until the accumulated legal capital reserve equals the total paid-in capital of the Company; then set aside special capital reserve in accordance with relevant laws or regulations. If there is any unappropriated earnings from prior years, the Board of Directors shall prepare a proposal for the distribution of earnings, which shall be resolved by the shareholders' meeting if the distribution is to be made by issuing new shares
- (3) The Company policy of dividend distribution shall be based on the company's current and future investment environment, capital needs, financial structure, surplus situation, and balance of dividends. The amount of dividends distributed to shareholders shall be no less than 10% of distributable earnings for the year. Dividends to shareholders of the company shall be distributed in the form of cash or shares, provided that the proportion of cash dividends distributed shall not be less than 10% of the total dividends. However, due to the company's significant investment plan and the inability to obtain other funds, the board of directors proposed and the shareholders' meeting decided not to issue cash dividends.
- (4) The company may authorize the distributable dividends and bonuses, capital surplus reserve and the legal surplus reserve in part or in whole, to be paid in cash after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the latest shareholders' meeting without applying the resolution of the shareholders' meeting under the preceding article.
- (5) The company distribute its dividends in the form of cash and stipulates more than 60% of total attributable earnings. Historical information about dividends distribution is available on the Company's

website.

B. Proposed Distribution of Dividend:

The Board of Directors made a resolution on the proposal for first half of 2025 dividend distribution on November 6, 2025, and distributed cash dividends of NT\$233,404,455 (NT\$3 per share); on February 26, 2026, the Board of Directors made a resolution on the proposal for second half of 2025 dividend distribution, and distributed cash dividends of NT\$544,610,395 (NT\$7 per share).

4. The effect of issuance of bonus shares proposed by the shareholders' meeting on corporate business performance and EPS: Not applicable.

5. Employee and Directors' Remuneration

A. Information Relating to employee bonus and director remuneration as indicated in Articles of Incorporation of Nova Technology:

The company shall distribute the employee's remuneration to not less than 3% of the company's profit. The profit means that's the company's profit before income tax for the year without deducting the employee's and director's remuneration than covering the deficit. The director's remuneration shall not exceed 5%.

B. In the current period, the estimated basis of the compensation for employees, directors and supervisors, the basis for the calculation of the number of shares paid by the employees of the stock and the actual distribution amount are accounted for when there is a difference between the estimated number and the estimated number of shares:

- (1) Current period estimation basis: Please refer to the instruction in the above-mentioned section.
- (2) The company does not distribute stocks as employee remuneration this period.
- (3) Accounting treatment when the actual distribution amount in the current period is different from the estimated number: It is regarded as the change in accounting estimates and is included in the profit or loss of the actual distribution year.

C. Status of remuneration distribution approved by the Board of Directors:

- (1) The remuneration of employees and the remuneration of directors and supervisors was distributed in cash or stocks; if there is any difference between the estimated annual amount and reality of the recognized expenses, the difference caused and treatment should be disclosed:
 - a. Distribution of employee remuneration and directors' remuneration amount in cash: The Board of Directors adopted with a resolution to distribute employee remuneration in the amount of NTD67,811,282 and the director remuneration in the amount of NTD27,124,513 on February 26, 2026.
 - b. If there is any difference between the above amount and the annual estimated amount of the recognized expenses, the difference reasoned and accounting treatment should be revealed: None.
- (2) The amount of employee bonus distributed in stocks and the individuals of current period and the net profit of individual financial report as well as employee remuneration total amount calculated in ratio: None.

D. The actual distribution of the remuneration of employees, directors and supervisors in the previous year (including the number of shares, amount and share price), and the difference between the recognition of employees, directors and supervisors, and the difference should be noted, reason, and treatment:

- (1) The actual distribution of employee's and directors' remuneration from the previous year (2024):
Employees' Remuneration: NTD85,291,374.
Directors' Remuneration: NTD34,116,550.
- (2) In case of discretion between the above-mentioned amount and the remuneration recognized for employees and directors describe the discretion, reason, and treatment: None.

6. Buyback of Treasury Stock: None.

7. Issuance of corporate bonds: None.

8. Issuance of preferred stocks: None.

9. Issuance of Global Depository Receipts: None.

10. Issuance of Employee Stock Options: None.

11. Issuance of New Restricted Employee Shares: None.

12. Status of New Shares Issuance in Connection with Mergers and Acquisitions: None.

13. Financing Plans and Implementation: None.

IV. Operational Highlights

1. Business Activities

A. Scope of Business:

(1) Main areas of business operations:

High-tech industry processing supply system design, project contracting, equipment manufacturing, material agency; environmental protection and equipment manufacturing, sales, installation, and testing.

a. Revenue distribution:

2025.12.31; Unit:NT\$ thousands; %

Major Divisions	Operating revenue	(%)
High-Tech Industry Processing Supply System Equipment Sales	4,396,886	49.32%
High-Tech Industry Processing Supply System Integrated Project	4,157,314	46.63%
Others	360,842	4.05%
Total	8,915,042	100%

b. Main products:

Semiconductor and panels are high-tech factory processing supply system, divided into water, gas, and chemicals. The common technical foundation includes pipelines, transport and, procedural design and construction. The difference lies in the selection of materials and the filtering system. Currently, the company mainly specializes in chemical supply system, including system design, machinery equipment manufacturing and sales, equipment and pipeline construction installation and testing, and expanding to gas supply system and water supply system and even to high-tech industry customers, and gradually accumulating gas and water supply system construction experience as the basis for striving for more gas and water supply system business in the future.

Nova Technology devotes in developing clean chemicals supply and dispensing system that in case the particular gas supplies system related performance could not be as complete as clean chemicals supply and dispensing system, the company has acquired Rayzher Industrial Co., Ltd. in March 2021 to expand the customer base of the semiconductor, panel industry and gas supply system. In the mid-term planned investment, such as a water manufacturing company or a material company, to provide customers with overall solutions and increase the company's ability to master materials. Nova Technology intends to accumulate performance over the long-term planning to provide customers with the total services in gas, chemical and water supply systems.

Additionally, in the environmental protection field, the company offers the waste chemical solvent treatment system, waste treatment equipment, and construction installation services. The company cooperated with large Japanese factories for its high-tech factory process produced waste chemical solvents handling to provide SRS waste solvent recycling system equipment manufacturing, sales, and construction installation services. The service items generally include the follows depending on the targets and content:

- i. High-tech industry water, gas and chemical processing supply system equipment manufacturing and sales;
- ii. High-tech industry water, gas, chemical processing supply system integration project;
- iii. Environmental protection equipment sales and integration project;
- iv. High-tech industry equipment and material agency sales.

c. New product (services) of development for the plan:

- i. Waste Solvent recovery system and relevant equipment.
- ii. Slurry dispense mixing equipment.

- iii. High Purity Wet Bench equipment
- iv. Gas Drum Filter equipment

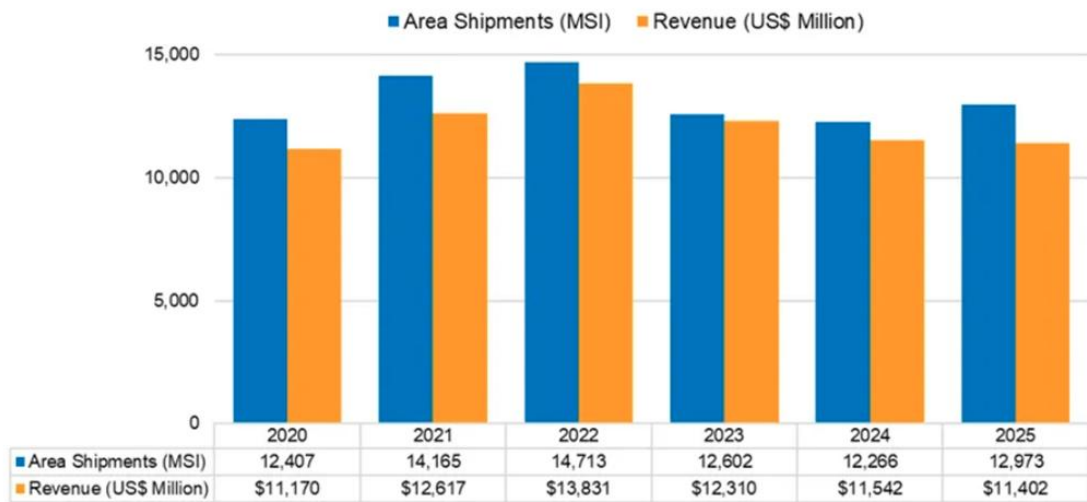
B. Industry Overview:

(1) Industry-Current Condition and Development

The company specializes in providing high-tech industry water, gas, chemical processing supply system integration services and related equipment manufacturing, and is one of the high-tech industry plant affairs system and the important link in normal production operation. The company mostly provides services to cross-strait and international semiconductor with the main application of industry overview described below:

Worldwide silicon wafer shipments in 2025 increased 5.8% to 12,973 million square inches (MSI) while wafer revenue slipped 1.2% to \$11.4 billion over the same period, the SEMI Silicon Manufacturers Group (SMG) reported in its year-end analysis of the silicon wafer industry.

**Worldwide Silicon Wafer Shipments (MSI) and Revenue
Semiconductor Applications Only**



Source: SEMI (www.semi.org), February 2026

Data cited in this release include polished silicon wafers, including those used as virgin test wafers, as well as epitaxial silicon wafers, and non-polished silicon wafers shipped by the wafer manufacturers to end users.

2025 marks an inflection year for wafer shipments, with silicon MSI resuming growth supported by strong demand for advanced epitaxial wafers in logic and polished wafers for high-bandwidth memory (HBM), driven by AI applications. Softness in wafer revenue is mostly attributed to the slow momentum in traditional semiconductor applications where the demand and pricing environment are yet to improve.

“The 2025–2026 wafer market is shaped by diverging trends across technology nodes,” said Ginji Yada, Chairman of SEMI SMG and Executive Office Deputy General Manager, Sales and Marketing Division at SUMCO Corporation. “Demand for 300mm wafers remains strong in advanced applications, particularly in AI-driven logic and high-bandwidth memory (HBM), supported by the ongoing adoption of sub-3nm processes. These technology transitions are driving increased requirements for wafer quality and consistency, reinforcing the need for advanced material solutions. Investments in data centers and generative AI continue to underpin demand in leading-edge segments, where performance and reliability are critical.

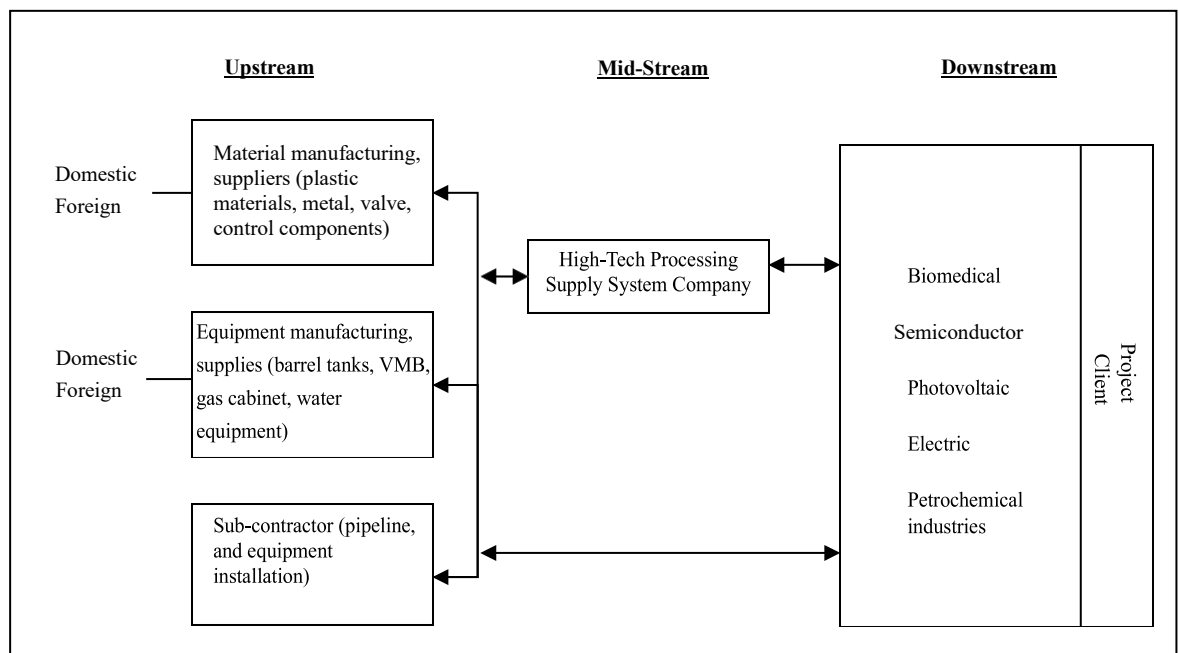
“In contrast, the legacy semiconductor segment shows gradual signs of stabilization. Wafer and chip inventory levels in mature-node applications—such as automotive, industrial, and consumer electronics—have begun to normalize after extended inventory adjustments. While supply-demand conditions are improving sequentially, the pace of recovery remains moderate, with demand recovery still sensitive to macroeconomic factors and end-market dynamics. As a result, the overall market outlook reflects a two-track trajectory: sustained demand and technical advancement in advanced nodes,

alongside a cautious and incremental rebound for demand in mature technology segments.”

Silicon wafers are the fundamental building material for the majority of semiconductors, which are vital components of all electronic devices. The highly engineered thin disks are produced in diameters of up to 300 mm and serve as the substrate material on which most semiconductors are fabricated.

The SMG is a sub-committee of the SEMI Electronic Materials Group (EMG) and is open to SEMI members involved in manufacturing polycrystalline silicon, monocrystalline silicon or silicon wafers (e.g., as cut, polished, epitaxial). The SMG facilitates collective efforts on issues related to the silicon industry, including the development of statistics about the silicon industry.

High-tech processing supply system falls between project client and project materials, equipment, and project outsourcer, which provides the customer with process supply system equipment and project services, which association between upstream, midstream, and uptown as shown in the following drawing.



(2) Product Trends

The demand of water, gas, and chemical processing supply system mainly comes from high-tech industry plant expansion, new plan and production line adjustment or processing improvement, which performance condition is mainly affected by high-tech industry capital expenditure. Because of the massive expenditure in high-tech industry plant expansion capital, while the change in technology quickly and product life cycle shortens, enterprises strongly request plant expansion to conform to the schedule for ease of management, reducing coordination and integration process. The processing supply system is mostly constructed for suppliers with turn-key capacity.

Processing supply system technology has reached a certain level and in the future as technology advances, the demand for cleanness will increase and will adjust the equipment following the change in customer processing, system design and construction method. Moreover, due to the massive amount invested in semiconductor and the panel industry production process, the processing supply system malfunction could result in massive loss so customers will have a higher demand for quality and stability, therefore quality suppliers will have higher loyalty, forming high threshold for new suppliers.

(3) Product Competition

The high-tech processing supply system is mainly applied to semiconductor, photovoltaic and higher-capital expenditure industries. The requirement for safety and quality will establish a competition threshold while high-tech industry technology and demand changes frequently to cope with the pace of market change expand development room for business in order to survive and grow quickly under

the elimination mechanism of market competition.

Nova Technology invests in high-tech processing supply system early while the high-tech industry has high precision and high-quality demand for quality and processing, which requires longer certification from customers and recommendation by customers. The company has accumulated high-quality construction performance and taken market share in the high-tech industry processing supply system for years. A subsidiary company, Winmax Technology Corporation and Suzhou Winmax Technology Co., Ltd. produce high-tech industry processing chemical supply system, processing as supply system equipment. The company, subsidiary Winmax Technology Corporation and Suzhou Winmax Technology Co., Ltd. is the system equipment supplier recognized, which relevant equipment acquired the qualification certification from SEMI. For years Nova Technology has received orders from State-Owned high-tech industry, which is highly recognized in terms of technology and quality with a high level of competitiveness.

C. Research and Development

(1) Technical Level of Operating Services:

The development for high-tech industry processing system involves the chemical/gas characteristics applied, processing authentication, overalls system evaluation design, machinery mechanical design, site pipeline planning design, instrument control hardware, software integration development, raw materials property evaluation and selection, processing method, safety standards evaluation...etc. Nova Technology's technology originated from the cooperation with a Japanese company- Sumitomo Corporation and the technical advisor, which after years of independent R&D has boosted the system overall design, equipment processing, and control system software writing capacity with 100% self-manufacturing capacity. The subsequent R&D of the high-tech industry for special gas supply systems, wastewater treatment systems, waste solvent recycling and reuse treatment system, have all shifted to high-tech industry processing recycling and reuse system with gradual advancement.

Nova Technology's existing product lines consist of the chemical supply system in high-tech industry system, which core technology developed upward into a wet bench, chemical machineral polishing slurry system (Slurry) and chemical liquid automatic dispensing and filling system; To increase revenue and profit source, in addition to diversifying single industry operation risk, the company resolved to expand the product lines and step into the environmental protection equipment sales, installation and testing. The cooperation with ITRI for the development of waste solvent recycling and reuse system and with German factory for CPC oil and gas recovery system. Nova Technology cooperated with Sumitomo Chemical Co Ltd, German factory, and Korean photovoltaic industry equipment company as well as other international corporations, which not only expand the product line and customer groups but also absorbs their technology and success experience throughout the cooperation process and from the technical guidance from international corporations, thereby enhancing the technical level of the company and becoming the power driving Nova Technology to continue growth. Nova Technology invests in high-tech processing supply system industry at an early stage while the high-tech industry has high precision and high-quality demand for quality and processing, which requires longer certification from customers and recommendation by customers. The company has accumulated high-quality construction performance and taken market share in the high-tech industry processing supply system for years.

The core technology of the company lies in total system integration. The relevant R&D and system design require the cooperation with customer processing demand and factory site status, taking consideration of safety, stability and future expandability as well as other factors to conduct preliminary planning and fundamental design in addition to giving feedback to customers for communication. After validating the relevant details and acquiring customer order, the staff at the design division will conduct relevant machinery detailed mechanical design, site pipeline planning and design drawing, and instrument hardware selection and software plan writing.

The company owns 20 years of the chemical processing supply system and engineering contracting experience, which transforms past engineering management experience into the standard process (SOP), using ISO, internal control and relevant form requirement to standardize procedures and control points in writing. For a case evaluation, plan, execution and review, the company use autonomous inspection of form through these four stages to reduce the error rate and rigorous control progress, cost, and improve construction quality, as described below:

a. Evaluation Stage

The company carefully evaluates case technology/productivity feasibility before taking the project, the possible risks for the execution process (including a client credit check), to evaluate if to participate in the project tender. In case the company decides to participate in project tender, the company will need to prepare initial drawing based on the project content of the client requirement, supply chain and past quotation, and good interaction with the suppliers to control raw material and project outsourcing change, in order to precisely estimate pre-bidding case by taking consideration of market competition and thereby calculating the reasonable profits before quotation.

b. Planning Stage

Validate the contracting of projects and start designing the project details, including:

i. Select a suitable project manager from the company.

Understand customer operation habits (customer's corporate SOP), production line scale, production line's future expansion plan, the chemical raw material characteristics required for use in the industry production processing, and the demand for cleanness, flow, and usage. The design needs to conform to customers required processing supply system with deliberate planning of the construction schedule.

ii. Formulate an outsourcing plan and select a qualified outsourcing supplier based on the project sale and nature.

c. Execution Stage

i. Project Progress Control

The company manages project-based construction where project managers with rich experience in project management collectively manage the project and contact clients directly, controlling the demand and ideas of the client. Project manager's work mostly includes the validation of project construction in accordance with project agreement content and project design, coordinating sub-contracting projects and controlling project progress, in addition to regularly provide weekly reports to customers and the senior manager of Nova Technology. The weekly report includes content in construction progress and key issues to be resolved. Senior managers must control the project progress (including the delay in lead time for raw material, shipment progress, progress by block, and site total execution progress). In case the project progress is delayed, find out the root cause and propose solutions to implement execution, in order to complete the project within the deadline required by the customer.

ii. Project Cost Control

Before undertaking a chemical supply processing system project, Nova Technology must validate that the ERP system will the control project procurement amount based on pre-tender costs after undertaking the project. In case the procurement items, quantity or unit price of project exceeds the budget, the procurement system will immediately show warning sign and the person in charge will need to explain the reason for over-spending, which will then be approved by the Chairperson before further procurement. The rigorous pre-tender cost estimation, implementation of the project budget system, and effective control of project costs will avoid additional costs or waste and thereby enhancing the company's price competition and profitability in project cases.

iii. Project Quality Control

The Company adopts on-site monitoring and equipment installation monitoring to assure project quality:

(1) On-Site Monitoring

On-site workers and staff validate the items of construction from the toolbox for that day before starting to work daily, verify if the actual construction conforms to the drawing design and if the construction quality meets the requirement, in addition, filling out a standard inspection form.

(2) Equipment Installation Monitoring

The company offers quality control personnel who will validate if the machinery or barrel

manufacturing conforms to the company design with good quality during the equipment manufacturing period, completion and installation period.

d. Review Stage

The company will archive the relevant information of completed projects and modularize the details of different types of construction, thereby reducing the design costs for future projects. Additionally, the company will review cases completed and adopt as reference for future contracting cases or design, so project staff can timely design suitable solutions for customers based on their requirements.

In the sum of the above-mentioned description, the business processing supply system project management core run by the company, in spite of the absence of substantial innovation, but will implement each execution details through deliberate evaluation for the risk and profits after taking the projects. The excellent interaction with suppliers will help the company control the trends of raw material prices and acquire better prices. Customers after cooperation will still choose to cooperate with Nova Technology for subsequent plant building or project expansion, so the company becomes the tier-1 supplier for the chemical processing supply system.

Subsidiary company - Suzhou Winmax Technology Co., Ltd. established the Automation and Intelligence Joint R&D Center with Suzhou University in 2024 to explore deep integration of industry, academia, and research. The center aims to promote the transformation of technological achievements and enhance industrialization levels, nurturing high-quality talent for the development of manufacturing enterprises. The research direction of industrial and service robots at the Suzhou University Advanced Manufacturing Technology Research Institute complements the subsidiary's strengths, allowing for innovative collisions between technology and the market. The focus is on addressing the current challenges in ensuring product quality on production lines, making future production lines more industrialized and intelligent.

Subsidiary company - Winmax Technology Corporation is the People's Republic of China National Standard GB 50781-2012 Chinese Electronics Engineering Chemical System Engineering Technical Specification Coding Unit. The subsidiary Winmax Technology Corporation, and the subsidiary Suzhou Winmax Technology Co., Ltd. has acquired multiple patents in China, particularly the high-tech enterprises certified by the Chinese Government. Moreover, the relevant equipment has also acquired qualified certification from SEMI. For years, the company has acquired orders from Chinese state-owned high-tech industry and private companies, recognized for its technology and quality with high competitiveness. The processing supply system has developed for years while the fundamental skill is an existing technology and hence there is no concern over theft of business secrets.

(2) Research and Development Personnel Education and Experience Distribution and Seniority

The key company supervisors have over 10 years' seniority, including President and R&D Head Wei Ma, Technological Business Division Vice President Min-Lang Su, and Technology Development Division Assistant Vice President Yi-Yun Huang...etc. President Ma, Wei is one of the first groups of technicians introducing the semiconductor processing supply system of SCI (System Chemistry Incorporation) from the U.S. to Taiwan. He is the founding employee of Nova Technology and executed the Worldwide Semiconductor Manufacturing Co., Macronix International Co., Ltd, Nanya, and Micron Technology projects with Sumitomo Group through strategic alliance early. During the office at Winmax Technology Corporation, Wei Ma and Sumitomo Group joined in a strategic alliance to execute SMIC and other projects, forming delegates to develop chemical supply system processing equipment production technology and set up factories in Shanghai Waigaoqiao Free Trade Zone. The company led the system equipment supplier recognized by the IT Electronics Eleventh Design & Research Institute Scientific and Technological Engineering Corporation Limited. Additionally, the key employees of the company include technical development division with responsibility in PLC, network structure system and SCADA software writing with rich experience and high stability.

In 2021, Subsidiary company - Suzhou Winmax Technology Co., Ltd. is obtain the Jiangsu Provincial high purity wet bench system engineering technology R&D Center.

Subsidiary company - Winmax Technology Corporation develops R&D projects each year, conducting research on existing equipment function improvement, customer requirement, future trends, and newly

introduced technology. The R&D projects include the projects that collaborated between the units of the engineering business. The statistics of R&D people include the design department and instrument department as well as personnel actually participating in R&D projects.

- a. Education and Experience Distribution of R&D Peers and Seniority as shown in the following table:

Item		Year		
		2024	2025	As of March 31, 2026
Education Distribution	Master's Degree	3	4	5
	Bachelor's Degree	79	69	74
	Vocational College	32	29	29
	Senior High School (including) and lower	1	0	0
Total		115	102	108
Average Seniority (Year)		5.41	5.81	5.67

- b. R&D expenses invested in most recent year and as of the printing date of the annual report.

Unit: NT\$ Thousand

Item	2025	As of March 31, 2026
R&D Expense	263,228	38,565

- (3) Technology and Products with Successful Development:

The owner of all relevant patents in the group is Nova Technology or subsidiary. According to patent related law, the establishment of a patent must be determined for “easily visible” problems. The lack of real innovation or progress will prevent one from acquiring a patent. The processing supply system has developed for long while the fundamental method is existing technology. The company and the competitors could not apply for the patent and hence do not concern infringement. Additionally, the group processing supply system mainly consists of customers from semiconductor and panel industries, and since the processing technology of these two industries upgrade constantly and quickly. Nonetheless, to reduce variables in the manufacturing process in order to maintain the safety and stability in the production process, customers of semiconductors and panel industries mostly require maintaining the existing method of the fundamental design of the processing supply system. Moreover, to avoid design or construction error or construction delay that prevents the entire production line from operation or manufacturing failure that leads to giant loss, most of the clients take project performance as one of the foremost important factors of consideration when choosing the suppliers, supported by factory quotation.

The group business content can be divided into project and equipment, where project consists of pipeline design and installation which could not attain innovation easily and hence does not apply for a patent. Currently, the equipment focuses on existing products to make improvements in order to meet customer requirements more or make the processing supply system smoother and hence is applied for invention patent mostly. In the future, the company will pay attention to industry movement depending on the progress of processing breakthrough or new business development, thereby paying attention to the opportunities for applying invention. The following describes the company’s patent marketing plan for the five major products:

- a. Clean Chemicals Supply and Dispensing System

Chemical processing supply system has been developed for years while customers mostly request for maintaining the existing method in processing supply system in order to control all variable in processing. Hence the company does not have invention patent for the existing business processing supply system while the R&D for processing supply system only focuses on the demand proposed by customers to lower customer costs, upgrade system capacity, upgrade system security, and other

improvements on chemical supply system equipment when applying for an invention patent.

b. Special Gas Supply System

The processing supply system includes water, gas, and chemical categories, and the company applies pipeline design, transport design, and other foundation to expand the scope of business to gas supply system with the development of gas supply system related equipment.

c. Wet Technology Equipment (Wet Processing Equipment)

Wet Processing Equipment is a high-tech industry processing production equipment, covering multiple equipment types and processing applications, including cleaning/etching/development/glue removing and multiple processes. The Wet Processing Equipment which our company develops is applied to the cleaning equipment of semiconductor or LED industries. Currently, the company operates chemical processing supply system integration services and related equipment processing. To expand the business cope and increase business and profit, existing equipment manufacturing technology is used as a foundation to develop Processing Equipment.

d. Stripper Recycling System

Stripper recycling system refers to the collection of stripper liquid after being used in the panel industry production process, which can be recycled and reused through the rectification system, which is then added with original liquid for mixture before putting into the processing for repeated use.

To improve the revenue and profit growth of company, the company business scope extends from the chemical processing supply system to a polishing liquid recycling system. With ITRI to expand the project business in a polishing liquid recycling and reuse system equipment. Hence the waste liquid recycling rate of the system (referring to the rate of deducing water and impurities to reuse waste liquid accounting for the total volume) can reach 90% or higher. Moreover, the SRS equipment's overall investment costs can be recycled in 2-3 years. The enterprises take consideration of the short payback period of the equipment with the cost-saving benefit. What's more, polishing liquid procurement cost and the influence of preferential policy on environmental protection equipment tax, the enterprises have higher intention to invest in environmental protection equipment. It is expected that the growth steadily in the future for stripper recycling system.

e. Green Energy Environmental Protection System Integration

In recent years, change in the global climate and in the environment eventually draws attention from people through environmentally protection issues. Nova Technology active develops environmental protection and green energy business by cooperating with German factory to improve the oil and gas recovery system, reduce the escape of oil and gas into the atmosphere, and reduce greenhouse gas emissions, but also cooperate with external schools and companies to evaluate high-tech used chemicals and evaluate recycling technologies. The business is at the initial stage of development and hence has not acquired a patent.

In the sum of the description, Nova Technology's existing business processing supply system has developed for long while customers mostly request processing supply system to maintain the existing methods in order to control all variables in processing. Hence patent consists of an invention patent. Additionally, to increase company revenue and profit growth, the company starts developing Wet Processing Equipment, Stripper Recycling System, Green Energy Environmental Protection System Integration and other businesses. Nonetheless, the business is still at the initial stage of development and hence few patents have been applied and mostly consisting of invention patents. In 2025, the Company (including its subsidiaries) newly obtained 74 patents, 19 software copyrights, and 2 trademark rights. This demonstrates the Company's continued investment in research and development resources in process technology optimization, system integration, and digital applications. The Company is progressively accumulating intellectual property achievements, strengthening its overall technological competitiveness, and laying a solid foundation for future business development.

D. Long and Short-Term Business Development Plan:

(1) Short-Term Business Development Plan

- a. Continuously improve the market share of high-tech factory equipment in accordance with the global semiconductor expansion plan.
- b. Cooperate with Chinese national policies and continue expanding waste solvent recycling /reuse equipment in the market share of China.
- c. Continue to participate in domestic and foreign academic exchange research in order to upgrade technical level.
- d. Continue talents recruitment and training, establishing talents' database to cooperate with the stable development of the company.

(2) Long-Term Business Development Plan

a. Clean Chemicals Supply and Dispensing System

Continue to participate in the new factory bidding of semiconductor and panel industries in China, in order to expand new customers and continue expanding the market share in Cross Strait. In the long run, the company will plan the maintenance and the development of cross-strait tier-1 factory clients to avoid industry saturation and completion, while customers with smaller scale can easily be eliminated by competition. Additionally, the company will continue to expand other regions or other industries.

b. Supply System for Particular Gas

The mid-term plan intends to expand customers other than those from semiconductor and panel industries to enhance the construction performance. Nova Technology also cooperates with the difference in customer properties by developing a gas cabinet of toxic gas from the previous gas cabinet of inert gas that had been developed in order to provide total solutions to customers. Nova Technology intends to accumulate performance over the long-term plan to provide customers with total services in gas and chemical supply systems.

c. Wet Processing Equipment

Gradually, optimize the existing multiple chip batch cleaning equipment, improve and upgrade technology/cost control/assembly manufacturing and other dimensions, increase sales volume and thereby using the multiple chip batch learning equipment as the foundation to develop single wafer and automatically transporting cleaner. Eventually, the company will expand equipment type and improve product series. Furthermore, the company will develop wet bench related auxiliary technology or application to realize the comprehensive technical upgrade and product marketing from a single machine to partial function.

d. Stripper Recycling System

In response to the opportunity panel manufacturers and incentive for environmental protection, the business scale of stripper Recycling System is constantly expanded to co-develop applied customer groups in existing or new processing waste liquid recycling equipment with ITRI, in addition to increasing the business scale.

e. TMAH (developer) recovery and regeneration system

Due to the evolution of semiconductor and panel processes, a large number of developers have been used in the yellow process, and the wastewater after the reaction contains a high concentration of ammonia nitrogen, which will have adverse effects on the environment and water resources if not properly treated. We have cooperated with foreign operators to develop a one-stop treatment system, and the relevant test modules have been tested in an optical power plant. After being introduced into the system, the used developer solution in the process can be effectively recovered, achieving the goal of circular economy.

2. Market and Sales Overview

A. Market Analysis:

(1) Main Product Sales Regions

Nova Tech and its subsidiary companies currently offer high-tech industry processing system design, equipment manufacturing and sales, and environmental protection equipment sales and processing system integration service projects, and serving Taiwan and China as the main service regions.

Unit: NT\$ thousand, %

Region	2024		2025	
	Sales Amount	%	Sales Amount	%
Taiwan	3,098,082	29.84%	4,022,960	45.13%
China	6,165,782	59.39%	4,449,629	49.91%
Others	1,118,446	10.77%	442,453	4.96%
Total	10,382,310	100%	8,915,042	100%

(2) Market Share

The group mainly provides the system design for semiconductor and panel high-tech industry processing supply system, equipment manufacturing and pipeline construction installation and testing services, and currently the group does not have the industry statistics provided by industry research institute. Hence the company could not use explicit statistics as the calculation base for market share. However, major electronics industry leaders such as UMC, PSMC, Macronix, Micron, SPIL, NTC, TSMC, ASE, AUO, Innolux, and HannStar Display have all been long-term clients of the Company. According to analysis by market research firm TrendForce, the total capital expenditure of Asian chip manufacturers, packaging and testing companies, and related supply chain enterprises is expected to exceed USD 136 billion in 2026. The estimation of revenue yields the group's relatively lower ratio in semiconductor and panel industries compared with primary production equipment, which is because the processing supply system is only a small project to the semiconductor and panel industry capital expenditure.

(3) Future Market Supply/Demand Status and Growth

On the supply side, the high-tech industry places stringent requirements on the stability, precision, and cleanliness of systems that supply water, gases, and chemicals used in manufacturing processes. Semiconductor and panel manufacturers often choose contractors with strong reputations and extensive experience to handle related engineering work, making it difficult for new entrants to break into the market. As a result, supply volume is unlikely to see significant growth.

On the demand side, according to global semiconductor market trend forecasts released by the market research firm International Data Corporation (IDC), driven by the continued advancement of artificial intelligence (AI) infrastructure and the upgrading of edge computing device specifications, the global semiconductor market size is expected to reach USD 890 billion in 2026, representing an annual growth rate of 11% and maintaining double-digit growth momentum.

(4) Competing Advantage

a. Stable financial structure

The industry operation of the group requires bidding fund, material equipment fund, pre-payment deposit, performance bond, and warranty assurance as well as other funds or bank's warranty for line of credit depending on the different project criteria. Moreover, the working capital or bank guarantee credit line will increase following the scale of project. The group has focused on its original business since the foundation with excellent operation status and stable financial structure. Apart from assuring the maintenance of stable operation during the recession, the group can participate in cases which increases due to the credit line for operational working capital and bank's guarantee amount as well.

- b. Rich manufacturing/construction experience and prestigious product/construction quality
- The processing supply system transport substance contains acid, alkaline with high safety requirements; hence the equipment cleanness and stability will affect the overall safety, product yield rate and production progress. Hence the industry achievement, reputation, and products, and construction quality are one of the foremost considerations for the customer.
- The group inherits the technical foundation from Sumitomo Chemical Co., Ltd. and has constantly developed the high-tech industry processing and peripheral pipeline project design as well as the overall system, providing customers with competitive customized equipment and services. The group also acquired DNV ISO9001, ISO14001, ISO45001 certificates while subsidiary company - Winmax Technology Corporation and Suzhou Winmax Technology Co., Ltd. has the high-tech industry in China, owning qualified R&D capacity and equipment manufacturing technology as well as recognition by local governments. The group has been invited to become the People's Republic of China National Standard GB 50781-2012 Chinese Electronics Engineering Chemical System Engineering Technical Specification Coding Unit as well as the system equipment supplier recognized system equipment supplier from People's Republic of China National Standard GB 50781-2012 Chinese Electronics Engineering Chemical System Engineering Technical Specification Coding Unit and acquired relevant equipment from Semiconductor Equipment and Materials International (SEMI) qualified certificate and Taiwan ITRI certified anti-proof has received orders from cross-strait high tech industries. The company owns leading experience and competitive capacity compared with their peers, which can quickly design and manufacture the equipment meeting customer demand, satisfying customer with different requirement of various customers. The group manufactures, with rich construction experience, cumulate years of accumulation, mature production techniques, project management with excellent capacity, and self-rigorous on the requirement of products and construction, winning recognition from customers.
- c. Product/processing design conforming to client requirement
- The manufacturing supply system offers not only design and construction based on product type, production method, production scale and processing demand but also company semiconductor and panel industries with production processing upgrade, while water, gas and chemical supply system must be adjusted accordingly. The group controls relevant industry information movement and development trends to closely cooperate with customers through excellent communication, understanding customer's actual needs deeply and providing required processing supply system through customization.
- d. Instant service or technical support
- Semiconductor and panel industries are high-capital expenditure group, and the productivity utilization affects the expense amortization substantially. The smooth production line is one of the key factors to profit while processing supply system is the infrastructure. In case the supply system fails, the production line will suspend and the backup plan can provide instant service or technical support to reduce the risk of interruption with production process and providing customers with consideration of choosing processing supply system. The group possesses localization advantages and has accumulated years of construction and manufacturing experiences. Most senior employees are capable of problem-solving and hence maintenance staff is highly mobile. Additionally, the group cooperates with customers to routinely replace new components or allocate maintenance personnel during the end of the year maintenance period, providing customers with instant service and technical support to reduce customers' loss in processing interruption and raise customers' loyalty.
- e. Specialized Technical Personnel
- The group owns personnel with rich practical experiences and has considerably emphasizes on the education training of employees and recruitment of professionals since the foundation. The group frequently sends personnel to participate in education training on basis, in order to strengthen the technical level and capacity of the company. Moreover, the group also proactively co-develops engineering system design with professional institutions to build and manage techniques, thereby, maintaining technical leadership in the market.

(5) Develop favorable and unfavorable factors and response actions for vision.

a. Favorable Factors:

i. Continuous development of high-tech industry processing equipment market

Shanghai announced the semiconductor development plan from 2021 to 2025, saying that it will build China's first semiconductor industry chain during the 14th Five-Year Plan period, actively introduce the most advanced manufacturing process technology in China, and promote new memory projects such as magnetoresistance random access memory (MRAM), 3D NAND and floating gate memory.

At the same time, BCD, IGBT, CIS, MEMS and other special process research and development and industrialization, and 6 ", 8 "GaAs, GaN and SiC process technology construction, toward 5G, new energy vehicles and other application scenes, accelerate compound semiconductor product verification applications. Unveiling the industrial development strategy.

Promote the large-scale development of semiconductor equipment industry, focusing on the R&D and industrialization of 12-inch advanced etching, cleaning, ion implantation, mask, thin film, wet process, heat treatment and optical measurement equipment; Support the development of silicon materials industry and improve the technology and productivity of 12-inch wafers; Actively introduce Chinese photoresist, mask, the third generation semiconductor and other materials enterprises to enter.

In addition, the scale of semiconductor industry is planned to exceed CNY100 billion by 2025, and the leading position of chip manufacturing and equipment and materials made in China will be further strengthened. IC design, packaging and testing will form a large-scale cluster. By 2035, it will build a high-level industrial ecology and become an "Oriental Core Port" with global influence.

In addition, with the increase of regional conflicts and the expansion of applications, Taiwan's high-tech industry has also been expanding capacity.

With high-tech industry factory or expansion of plant capital expenditure increases, the demand for process of the supply system to rise, the group in Taiwan and the high-tech industry companies to establish good cooperation experience for many years, also has deep market of mainland China and in Taiwan and mainland China had good reputation and performance, process supply system in the high-tech industry is highly competitive.

ii. Upgrade in downstream industry technology drives the industry to continuously develop

As the economic development and living standards rise, consumers constantly demand to upgrade in high-tech products in terms of precision and effectiveness, which drives high-tech industries to continue refining the processing and improving product quality. Moreover, the intense competition of the market drives high-tech industries to upgrade product performance while paying more attention to costs control. The group also improves processing according to the downstream customers or upgrade in technology generation, thereby, driving the processing supply system to develop constantly.

iii. New technology and new industry bring new markets

The demand of processing supply system is produced with the progress in technology, which automatically supplies the water, gas and chemicals need for the production process in fixed-schedule and fixed amount through structural design and automated instrument control, which not only saves manpower but also reduces likelihood of human errors. Currently, the high-tech processing supply system is mainly applied to semiconductor, panel industry, solar power industry, LED industry and bio-pharmaceuticals industries. As technology evolves, new technology, new products and new industries form while the scope of processing supply system application can be constantly expanded to produce room for new market in the scope of the group's business.

iv. Global Emphasis on Environmental Protection Engineering, which facilitates the promotion of business in environmental protection and green energy.

In recent years, change in global climate and in environment eventually draws attention from people through environmentally protection issues. The group proactively develops

environmental protection and green energy business, including the expansion of development in waste solvent recycling and reuse integrate system, which recycles and reuses the waste solvent produced from the production of high-tech suppliers, which not only effectively lowers production costs for suppliers but also becomes the effective scheme for protecting the Earth. The group copes with global environmental protection trend and develops environmental protection and green energy business, which not only makes contribution to the protection of the Earth through executing corporate social responsibility but also brings the power for future business growth of the group.

b. Unfavorable factors and response measures

- i. The market demand is subject to substantial influence from regional trade war or downstream industry economic fluctuations.

The main source of revenue for the group comes from semiconductor and panel supplier's plant building, plant expansion, processing adjustment produced processing supply system demand. In case, the recession leads to lower consumption, affecting the sales of electronic products and causing the semiconductor and panel industry capital expenditure to reduce, the reduction will reduce the order and sales revenue amount of the group accordingly.

Response Measures:

Apart from existing semiconductor and panel industries, the group also steps into solar power industry, LED industry, and electronic chemical industries. The diversification of industries can reduce the impact of single industry's economic fluctuation on business. The group also begins the expansion to Southeast Asian market in attempt to lower the risk of single-region economic circulation. Moreover, the group's environmental protection and green energy division expands into waste solvent recycling system (SRS) market and oil recovery system business, proactively developing environmental protection equipment and integration work, and planning the scope of business expansion in order to lower the degree of influence from industry economic fluctuation.

- ii. Price Competition

Mainland China's support for local manufacturers has led to intensely competitive market, and bring the profit rate down in general.

Response Measures:

The group is experienced with manufacturing supply system engineering for years and maintains excellent cooperation with suppliers to timely control the raw material and variation in project outsourcing price. Moreover, the company controls project progress and hence could effectively control project costs, hereby providing customers with competitive project quotation. Additionally, the group's subsidiary companies in Shanghai and Suzhou both own production to provide local customers in China with related equipment, in addition to saving transportation cost, custom tariff and insurance costs. Compared with foreign suppliers, the group's price is highly competitive. In the future, the group will continue to establish good local supply chain to attain cost control, maintain price competitive advantage, boost efficiency and quality, and increase future business opportunism. Moreover, the group relies on advanced technology, excellent product and construction quality as well as reasonable price to increase customer loyalty, boosting competitive advantage through excellent reputation.

- iii. Difficulty with Fostering Talents:

Processing supply system requires professional knowledge and construction management capacity in chemical, machinery and instrument control. The company cooperates with customer production technology, processing scale, and different characteristic of products to customize for a supply system with customization and suitable installation. Moreover, following the changing techniques in high-tech industry, the demand for processing supply system changes increases in complexity and requires professionals with experience to cope with the customer's design requirement. Nonetheless, the cultivation of professionals requires the accumulation of considerable time and experience, and hence the development of professionals is not easy.

Response Measures:

The company listed on OTC will enhance corporate publicity and attract talents to join the company. Apart from establishing good work environment and use complete welfare measure, employee bonus system, and relevant employee incentive measures, the company boosts employee cohesion and provide employees with complete education training to establish a transparent and systematic promotion channel so that employees will identify to the company. Distinguished talents can be retained consequently.

B. Important purpose and production manufacturing process of main products

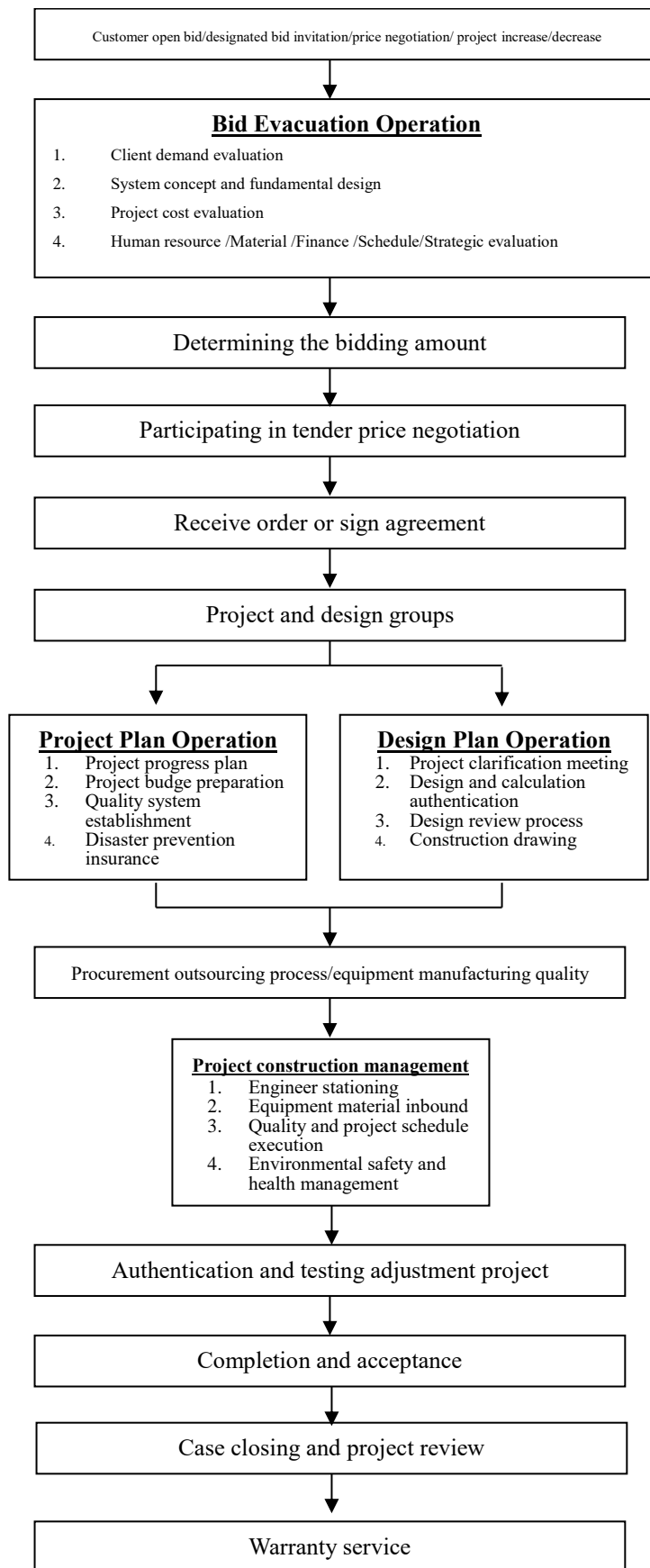
(1) Important purpose of main products

The company is a professional manufacturer in high-tech industry processing equipment. We aim to supply high-safety, high cleanness and high-stability manufacturing applied raw materials in the production process so that products will retain the high precision in production process and be assured for production yield rate and stable product quality. After applying the chemical materials from the production process of products, the company offers equipment that assists with recycling and reuse before the client could reapply, thereby, removing loading on the Earth and effectively lowering the production cost for suppliers. The products are described in the following table:

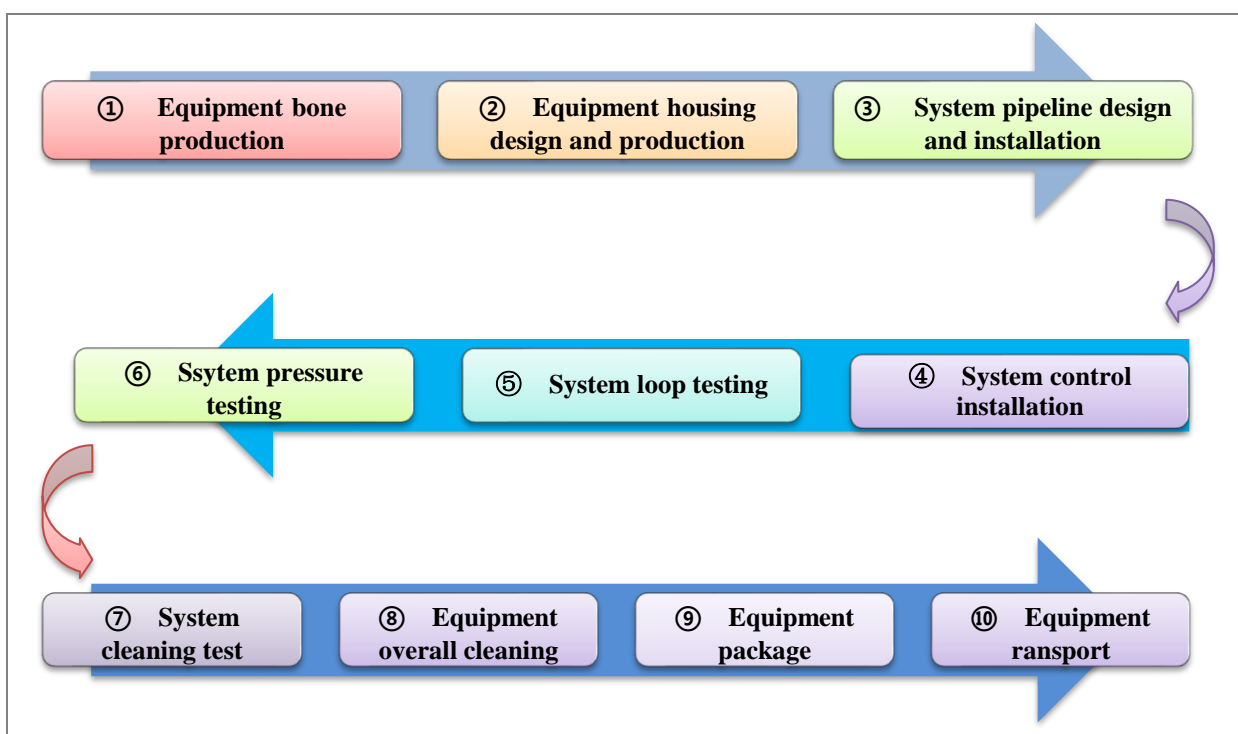
Product Lines	Main Purpose and Functions
High-Tech Industry Processing Supply System Equipment Sales	Providing the machinery equipment needed for the water, gas and chemical supply system of high-tech industry customer processing, including equipment design, equipment manufacturing/outsourcing, installation and testing.
High-Tech Industry Processing Supply System Integrated Project	Providing integrated project of water, gas and chemical supply system for high-tech industry processing, including system design, pipeline construction, equipment
Environmental Protection Equipment Sales and Integration Project	The reduction, recycling treatment and reuse, of waste water, waste gas, waste chemical liquid or other wastes from high-tech industry processing post-section or special industry, including system design, pipeline construction, equipment manufacturing/procurement/outsourcing, installation and testing.
High-Tech Equipment Material Agency Sales	Commissions collected for agency for foreign and domestic high-tech industry processing equipment and material collection and the income from trading equipment and consumables.

(2) Production and Manufacturing Process (Figure)

a. System Design and Construction



b. Equipment manufacturing



C. Main raw materials supply status: the company procures materials and equipments with variation according to agreement regulations. The main operation model is divided into two sections:

- (1) The contractors contract through both material and labor.
- (2) To be purchased by the company.

The company procurement consists of engineering materials equipment, including pumps, tank, pipes, electricity distribution plate, monitoring equipment, control device...etc. Machineries are independently produced by Winmax Technology Corporation and Suzhou Winmax Technology Co., Ltd. while the Company also completes the design followed by associate suppliers with assembly operation. The Company has established long-term stable and excellent supply relation with domestic and foreign suppliers.

D. Name of customers having purchased at least 10% of total products purchased in any one year of the most recent two years and its procurement (sales) amount and ratio, in addition to explain the reason for change.

- (1) Major Suppliers in the Last Two Calendar Years

Unit: NT\$ thousands

2024 (Note 1)					2025 (Note 1)					2026 Q1				
Item	Company Name	Amount	(%)	Relation with Issuer	Item	Company Name	Amount	(%)	Relation with Issuer	Item	Company Name	Amount	(%)	Relation with Issuer
1	Others	6,648,630	100	None	1	Others	4,436,731	100	None	Note 2				
	Procurement net amount	6,648,630	100			Procurement net amount	4,436,731	100						

Note 1: Suppliers without total procurement amount exceeding 10% in 2024 and 2025.

Note 2: Information as of the day before the printing date of annual report, which has not reviewed by the CPA.

(2) Major Clients in the Last Two Calendar Years

Unit: NT\$ thousands

2024					2025 (Note 1)					2026 Q1				
Item	Company Name	Amount	(%)	Relation with Issuer	Item	Company Name	Amount	(%)	Relation with Issuer	Item	Company Name	Amount	(%)	Relation with Issuer
1	S13	1,093,527	11	None	1	Others	8,915,042	100	None	Note 2				
2	Others	9,288,783	89	None										
	Sales Net Amount	10,382,310	100											

Note 1: Clients without total sales amount exceeding 10% in 2025.

Note 2: Information as of the day before the printing date of annual report, which has not reviewed by the CPA.

Reason for change in procurement and sales: The Company mainly involves in project-based contracting customized equipment manufacturing and project services. The objects of service compared with the manufacturing industries of general massive standard products do not have fixed customer for sales and suppliers, which changes by the scale and content of projects undertaken.

3. Human Resources

Year		2024	2025	As of March 31, 2026
Number of Employees	Direct Employee	758	779	821
	Indirect Employee	162	184	203
	Total	920	963	1,024
Average Age		35.65	36.52	36.60
Average Service Seniority		5.7	6.09	5.98
Education	Doctor	2	2	2
	Masters	34	52	59
	Bachelor's Degree	487	524	571
	Vocational College	216	209	212
	Senior High School	92	93	96
	Below Senior High School	89	83	84

4. Environmental Protection Expenditure

- A. According to the law, the installation permit, pollutant emission permit, payable pollution prevention fees or dedicated personnel in environmental protection must be set up for the required pollution facility application of acquisition, payment or set up status are described below: the company business mainly aims to contract the equipment manufacturing of chemicals supply system and the project design and pipeline construction of air pollution prevention equipment. The operational activities do not produce pollutants and the factory is not regulated by law. According to the "Stationary Pollution Source Installation and Operating Permit Management Regulations" and "Water Pollution Control Act," the factory does not set up pollutant emission outlet, preventive equipment operation or emission license requirement.
- B. The company investment to major equipment for environmental pollution prevention, the purpose and possible benefits: None.
- C. In recent two years and as of the printing date of the annual report, the process of company improving environmental pollution involving pollution disputes, please explain the handling process: None.
- D. In most recent two years and as of the printing date of the annual report, the company suffers loss from environmental pollution (including compensation), total amount of disposition and disclose of future response measures (including improvement measures) and possible expenditures (including possible loss incurred by not taking response measures, disposition, and the estimated amount of compensation. If such amount could not be reasonable estimated, explain the fact that could not be reasonably estimated): None.
- E. Currently the influence of pollution status and improvement on company surplus, competitor status, and capital expenditure and the material environmental protection capital expenditure estimated for the coming two years: None.

5. Labor/Management Relations

A. List the employee welfare measure, continuing education, training, retirement system and the implementation for employees as well as the labor/management agreement and rights maintenance measures for employees.

(1) Employee welfare measures:

To promote labor/management harmony, employee cohesion and care for employee's welfare, the company sets up employee welfare committee apart from labor and national health insurance to advocate for various employee welfare measures, including employee health examination, employee trip, outdoor activities and year-end welfare measures in addition to assisting with the communication of opinions between labor and management. In 2025, the company allocated NT\$1,388 thousands for employee welfare funds.

The main employee welfare measures of the company are described below

- a. Employees are entitled to labor, health insurance, pension funds, group insurance and dependants group insurance.
- b. Employees are entitled to birth, marriage, funeral, injury/disease allowance, and disaster subsidy.
- c. The company prepares birthday celebration allowance, Dragon Boat Festival bonus, Mid-Autumn labor bonus, year-end lottery, annual bonus, employee remuneration, and employee stock option.
- d. Organize dinner parties, health activities, birthday parties and travel for domestic and foreign employees from time to time, and provide travel subsidies.
- e. Language subsidy and verification fee subsidy for foreign language courses.
- f. Provide comfortable and safe dormitory for employees from other counties.
- g. The company appeals in stable growth and protection of employees' right to work.
- h. In order to create a high-quality and healthy workplace environment, the company regularly provides on-site nurse practitioner and physician resident service to consult employees' physical conditions or working conditions. The annual service fee of on-site nurse practitioner and physician in 2025 was NT\$165 thousand. Regular health lectures, annual health check-up, help employees to understand and manage their own health status, always care for employees, implement health care and promotion.
- i. For employees during the childcare, applying for nursery for childcare to stop salaries before the age of three years of age, at least 2 years. After the period of stopping the career of the childcare, after the expiry of the salary period, then arrange the return of the employee's willingness to ensure and pay attention to the career development of employees. Our company has a lactation room to create a friendly workplace environment for employees.
- j. Family-friendly leave policy: In response to the declining birth rate in society, and to encourage employees to have children, the Company has actively promoted measures to support childbirth in recent years. In addition to increasing childbirth incentives starting from 2025, the Company will further provide female employees with maternity leave benefits that exceed statutory requirements starting from 2026.

(2) Continuing education and training:

In response to the fast changes in industry technology and assurance of employee's talent development, in order to meet the company objectives, the Company offers education training as one of the key points to the human resource management of the company. The company offers various seminars, training to upgrade employee's professional skills and knowledge in order to strengthen their work attitude, providing employees with the opportunities and fund to participate in external training. The company expects all the employees contribute their knowledge, upgrade work quality and level, create the overall profits for the company and thereby help the personal career plan and overall company profits to the growth through work and training as well. For the Company's training and professional development in 2025, please refer to P.88 of the Annual Report.

(3) Retirement system and implementation thereof:

The Company enforces the workers' retirement rules pursuant to the Labor Standard Law and allocates the pension reserve on a monthly basis. The rules are outlined as following:

- a. The Company allocated the pension reserve equivalent to 5% of the total salary on a monthly basis before the end of September 2002, and 6.5% thereof after October 2002. The pension reserve will be deposited to the exclusive account maintained at the Bank of Taiwan. As of July 2005, the Company has executed the new system according to the employees' will and choice, and allocated the pension

fund according to the Labor Pension Act.

- b. Payment of pension fund: The Company paid the pension fund pursuant to the Labor Standard Act or Labor Pension Act pursuant to laws subject to the employees' choice as of Jul. 1, 2005.
- c. According to the provisions of International Accounting Standard No.19, the actuary is required to conduct evaluation on the pension reserve fund, and submit an actuarial assessment report.
- d. Employee Retirement Application Procedure: Upon receiving an employee's retirement application, the Company's Management Department will calculate the retirement payment in accordance with the law and convene the Labor Pension Reserve Supervisory Committee. After the total retirement benefits are verified by the retiring employee and all members of the committee, the Company will first submit the relevant retirement payment application documents to the Hsinchu County Labor Affairs Bureau. The retirement benefits will then be disbursed in a lump sum by the Trust Department of Bank of Taiwan via wire transfer or check, in accordance with the employee's preference.
- e. The Company currently maintains the employer contribution rate for all employees under the New Labor Pension Scheme at the statutory level of 6%. To promote a friendly workplace and enhance employees' retirement security, the Company plans to implement a retirement contribution policy that exceeds statutory requirements in 2026 by increasing the contribution rate.

(4) Employee Opinion Survey:

The Company conducts a company-wide employee opinion survey once every two years. In October 2025, the Management Department invited all employees to participate in a satisfaction survey and provide feedback. The survey covered six dimensions: organizational communication, working environment, job content, company policies, self-value, and organizational identification. The employee coverage rate was 84.51%, and the overall score was 79.99, representing an increase of 0.58 points compared to 2023. The implementation status and improvement plans are as follows:

Survey Target	All employees
Survey Items	Organizational communication, working environment, job content, company policies, self-value, organizational identification
Number of Respondents	142 employees
Coverage Rate	84.51%
Responsible Unit	Management Department
Survey Frequency	Once every two years
Survey Period	2025/10/22~2025/11/7
Overall Satisfaction	79.99 points
Survey Results	The overall satisfaction score in 2025 was slightly higher than the 2023 survey results. Scores in organizational communication, working environment, and company policies all showed improvement, indicating that the Company's initiatives to enhance work-life balance over the past two years have been positively recognized by employees.
Improvement Measures	Employee Feedback Items for Improvement in 2025: 1.Strengthening employee well-being support – Provide free dormitory accommodation and fuel subsidies for employees in need to help those who are transferred to different work locations adapt more easily. 2.Timely handling of employee feedback – Reinforce the importance of internal departmental meetings through weekly management meetings, and plan to encourage effective two-way communication between employees and supervisors in 2025.

- (5) Agreements between Labor/Management and the maintenance measures of various employee rights. The company values employee opinions and is committed to establishing an open environment. Supervisors and departments also convene labor-management meetings quarterly to encourage employees to express their opinions through an open and transparent mechanism and communicate with relevant personnel. In addition, supervisors and relevant departments are required to provide prompt responses, thereby implementing the purpose of two-way communication. Due to the harmony in labor-

management relations, there have been no disputes requiring negotiation between the labor and management parties.

(6) Employee Stock Option, Remuneration and Shareholding:

Employee profit sharing plan aims to share corporate operational outcome with employees through actual participation and integrates with company operational objectives. At the end of the accounting year, any surplus left from settlement of operation will be paid for tax and cover the deficit in addition to appropriating 10% legal reserve, followed by appropriating certain ratio from the remaining surplus as employee remuneration. The company also agrees to appropriate certain ratio of capital increase as employee stock option as each capital increase so that employees can subscribe the stocks by personal intent.

(7) Employee Stock Ownership Trust

To enhance employee welfare, attract and retain key talent, and improve employee retention stability, the Company established the “NOVA Employee Welfare Savings Association” in 2024. This program encourages full-time employees of the Company and its Taiwan-based subsidiaries in which the Company holds more than 80% ownership, after completing one year of service, to contribute a portion of their monthly salary to a savings plan. The Company will provide a matching contribution at a 1:1 ratio in the form of stock purchases to increase savings. This initiative not only helps employees build a more comprehensive retirement plan but also offers a diversified profit-sharing mechanism to motivate employees to grow together with the Company.

B. In recent years and as of the printing date of the annual report, the company’s loss from labor/management dispute while the future and current possible estimation amount and response measures are disclosed. In case the estimation could not be reasonably made, the company shall explain the facts of unreasonable estimation:

The Company is used to valuing the employees’ benefits and calling a labor and employer meeting quarterly, and also installs the suggestions box to make a two-way communication channel available to employees. Therefore, the relationship between labor and employer is harmonious and no dispute over labor has arisen in the past. No material loss or punishment has been suffered by the Company due to dispute between labor and employer in the past three years. In the future, the Company will continue to adhere to the same principle and solidify the relationship between labor and employer further.

C. Employee Conduct or Formulation of Ethical Principles:

- (1) The company develops employee work conducts and delivers to the employees in writing during appointment to explicitly define the rights and obligations of both parties and relevant conduct standards during the term.
- (2) The company has developed “Ethical Conduct Principles” to regulate the managerial officers of the company (including) in comfort to ethical standards. Refer to the company website for more information <http://www.novatech.com.tw/>

6. Information security management

A. State the information security risk management structure, information security policy, specific management plan and resources invested in information security management, etc.

(1) Information security risk management framework

The Company has established a dedicated “Information Security Management Department” within the support center, staffed with an information security supervisor and dedicated information security personnel. This department is responsible for planning and formulating information and communication security policies and information security management procedures.

The department operates in accordance with ISO 27001 and CNS 27001 information security management system standards, promotes the implementation of management procedures, and enforces tracking and review mechanisms. Identified deficiencies are promptly corrected, and effectiveness is regularly reviewed to ensure that policies and management procedures are effectively implemented. Relevant implementation results are periodically reported to senior management meetings to continuously reduce operational risks.

To maintain the confidentiality, integrity, availability, and legality of the Company’s information and communications, and to prevent improper use, leakage, alteration, damage, or loss of information assets caused by human error, malicious acts, or natural disasters that may impact operations and corporate interests, the Information Security Management Department conducts regular information

security inspections. Inspection reports are submitted to responsible supervisors for review. Issues identified during inspections are analyzed, tracked, and reviewed for improvement to ensure that both internal and external personnel and units comply with the Company's information and communication security policies and management procedures.

(2) Information and communication security policy

- a. Establish a continuous improvement mechanism:
Establish and continuously enhance the Company's information security management system. Through regular reviews and audits, ensure the effectiveness of management measures, and adjust them in response to internal and external environmental changes to drive continuous improvement in management performance.
- b. Ensure information asset security:
Ensure the confidentiality, integrity, and availability of all information assets (including both physical and digital forms), and adopt appropriate protection measures to prevent unauthorized access, alteration, disclosure, or damage.
- c. Ensure regulatory compliance:
Comply with relevant information security laws, regulations, regulatory authority requirements, and contractual obligations, and integrate compliance into daily operations to reduce legal risks and ensure lawful operations.
- d. Build a resilient operational environment:
Establish and maintain a secure, stable, and reliable information operating environment, and implement comprehensive business continuity management mechanisms to enhance response and recovery capabilities in the event of incidents such as cyberattacks or natural disasters, ensuring continuous operation of critical business functions.

(3) Information Security Objectives

- a. Enhance personnel awareness and accountability:
Through education and training, ensure that all personnel understand their information security responsibilities and implement proper protection of information assets in daily operations, reducing risks caused by human error.
- b. Implement strict access control mechanisms:
Ensure the confidentiality of information assets by enforcing the principle of least privilege and identity authentication mechanisms. Only authorized personnel or systems may access relevant information assets to prevent unauthorized disclosure or use.
- c. Maintain integrity and accuracy of operations:
Ensure the integrity of information operation processes and data processing activities by establishing appropriate change control mechanisms to prevent unauthorized modification and maintain data accuracy and reliability.
- d. Ensure business continuity capability:
Ensure that critical information operations can continue without interruption, and regularly review and test relevant mechanisms to meet service level agreement requirements and enhance response and recovery capabilities.

(4) Specific Management Plan

- a. Network Layer Protection
Intelligent perimeter defense: Deploy next-generation firewalls integrated with international threat intelligence databases to obtain real-time threat information, enabling information security personnel to quickly assess threats and take timely response actions.
- b. Endpoint and Application Security
Strengthen email security protection: Adopt email services from international software providers to ensure high service availability. Combined with advanced protection modules, effectively block zero-day malware, phishing emails, and prevent business email compromise (BEC) risks, ensuring the security of email and collaboration environments.
Deploy advanced endpoint detection and response (MDR): Implement MDR protection across all information hosts and computers, with 24/7 monitoring and protection services provided by professional vendors. Quarterly security monitoring reports are generated to analyze recent incidents and improve defense strategies.

c. Data and Identity Security

Implement account and access control management: Enforce account privilege separation based on job responsibilities and apply the principle of least privilege. Special privilege accounts require approval and record-keeping. Regular password changes and complexity requirements are enforced to reduce the risk of account compromise.

d. Business Continuity and Recovery

Strengthen backup and disaster recovery mechanisms: In addition to regular data backups, conduct annual disaster recovery drills for core information systems to verify backup effectiveness and recovery procedures, enhancing response capabilities for both natural and human-induced incidents.

e. Personnel Awareness and Threat Intelligence Collaboration

Enhance personnel security awareness: Conduct annual information security education and training to strengthen employees' awareness of social engineering attacks, data protection, and secure operational practices, establishing a human-centric first line of defense.

Participate in external intelligence sharing: Join the Taiwan Computer Emergency Response Team (TWCERT/CC) information security intelligence sharing network to obtain real-time alerts, threat intelligence, and vulnerability information, enhancing early warning and collaborative defense capabilities.

(5) Resources Invested in Information Security Management

a. Dedicated personnel:

The Company assigns a dedicated "Information Security Management Department" with one information security supervisor and one security staff member responsible for strategy planning, incident response, event handling, and technology implementation. The Company has completed regulatory declarations for dedicated information security personnel.

b. Customer satisfaction:

No major information security incidents occurred during the year, and no customer complaints regarding data loss were reported, ensuring the confidentiality and integrity of customer data.

c. Information security commitment:

All employees, including new hires, have signed information security commitment agreements, clearly acknowledging their confidentiality obligations.

d. Security awareness communication:

One information security awareness announcement was issued during the year to reinforce employee understanding of security policies and precautions.

e. Education and training:

Through the Company's online learning platform and onboarding programs, comprehensive information security training was conducted, with a total of 73 training hours completed in 2025, enhancing overall awareness and response capabilities.

f. Management review meeting:

One management review meeting was held in 2025 to evaluate changes in internal and external issues, stakeholder requirements, risk assessment results, implementation of treatment plans, and opportunities for continuous improvement, ensuring the suitability and effectiveness of the management system.

g. Information asset monitoring coverage:

A total of 182 information assets were identified through inventory, followed by risk assessment and classification management to ensure proper asset protection and risk control.

h. Third-party certification:

The Company has obtained ISO 27001 certification for its information security management system, valid from January 5, 2026 to January 4, 2029. Ongoing annual audits and improvement mechanisms are implemented to ensure continued effectiveness and compliance.

B. Set out the losses, possible impacts and response measures incurred due to major information security incidents in the latest year and up to the date of publication of the annual Report. If it cannot be reasonably estimated, state the fact that it cannot be reasonably estimated: None.

7. Important Contracts

Agreement	Counterparty	Period	Major Contents	Restrictions
Chemicals Supply Equipment and Project Agreement	S13 Company	2022/08/16 Complete acceptance by construction progress 2023/11/23 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	Y2 Company	2025/12/19~2026/12/01	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	S15 Company	2023/02/01 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	X1 Company	2023/04/04 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	Z2 Company	2023/06/28 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	H Company	2024/11/10 Complete acceptance by construction progress 2026/01/10 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	D2 Company	2024/07/01 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	S4 Company	2025/10/01 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	S31 Company	2026/02/01 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Chemicals Supply Equipment and Project Agreement	K1 Company	2025/01/02 Complete acceptance by construction progress	Project & Chemicals Supply Equipment Agreement	Warranty Commitment
Financing Contract	Taipei Fubon Bank	2024/11/29~2027/11/29(Nova) 2025/08/19~2028/08/31(Winmax) 2025/08/19~2028/08/31(Suzhou Winmax) 2025/07/16~2026/07/16(Rayzher) 2025/07/16~2026/07/16(Japan Rayzher)	General Credit Line Agreement	None
Financing Contract	HSBC Bank	2025/07/01~2026/07/01(Nova) 2025/01/08~long-term (Winmax) 2025/01/08~long-term(Suzhou Winmax) 2025/05/10~2026/05/10(Rayzher) 2025/05/21~2026/05/21(Singapore Rayzher)	General Credit Line Agreement	None
Financing Contract	CTBC Bank	2026/02/11~2029/02/11(Winmax) 2026/02/11~2029/02/11(Suzhou Winmax) 2025/05/02~2026/05/02(Rayzher)	General Credit Line Agreement	None
Financing Contract	China Construction Bank	2025/08/28~2026/08/28(Winmax) 2025/07/11~2026/05/27(Suzhou Winmax)	General Credit Line Agreement	None
Financing Contract	E.SUN Commercial Bank	2025/11/11~2026/11/11(Nova) 2025/05/02~2026/05/02(Rayzher)	General Credit Line Agreement	None
Financing Contract	Cathay United Bank	2025/09/11~2026/09/11(Rayzher)	General Credit Line Agreement	None
Financing Contract	Yuanta Commercial Bank	2025/12/04~2026/12/03(Rayzher)	General Credit Line Agreement	None
Financing Contract	Mizuho Bank	2025/04/01~2026/04/01(Rayzher)	General Credit Line Agreement	None

Agreement	Counterparty	Period	Major Contents	Restrictions
Financing Contract	Shin Kong Bank	2025/09/25~2026/09/25(Nova) 2025/09/02~2026/09/01(Rayzher)	General Credit Line Agreement	None
Financing Contract	First Bank	2026/02/11~2027/02/11(Rayzher)	General Credit Line Agreement	None
Financing Contract	Mega International Commercial Bank	2024/09/01~2026/08/31(Nova) 2025/04/26~2026/04/25(Winmega)	General Credit Line Agreement	None
Financing Contract	Bank SinoPac	2026/02/26~2027/02/28(Winmax) 2026/02/26~2027/02/28(Suzhou Winmax)	General Credit Line Agreement	None

V. Review of Financial Conditions, Financial Performance, and Risk Management

1. Financial Status

Unit: NT\$ thousands, %

Item \ Year	2024	2025	Difference	
			Amount	%
Current Assets	11,196,150	10,361,715	(834,435)	(7.45)
Property, Plant and Equipment	441,693	498,667	56,974	12.90
Intangible Assets	43,799	40,681	(3,118)	(7.12)
Other Assets	695,800	877,139	181,339	26.06
Total Assets	12,377,442	11,778,202	(599,240)	(4.84)
Current Liabilities	5,270,784	4,007,585	(1,263,199)	(23.97)
Non-current Liabilities	501,392	635,992	134,600	26.85
Total Liabilities	5,772,176	4,643,577	(1,128,599)	(19.55)
Capital Stock	386,084	389,007	2,923	0.76
Capital Surplus	1,779,745	1,862,382	82,637	4.64
Retained Earnings	2,595,877	2,702,532	106,655	4.11
Other Equity	209,734	381,254	171,520	81.78
Equity Attributable to Shareholders of the Parent	4,971,440	5,335,175	363,735	7.32
Non-controlling Interests	1,633,826	1,799,450	165,624	10.14
Total Equity	6,605,266	7,134,625	529,359	8.01

Analysis of Deviation over 20% and NT\$10 million:

- Increase in other assets: Due to increase in financial assets at fair value through other comprehensive income-non-current.
- Decrease in current liabilities: Due to decrease in contract liabilities.
- Increase in non-current liabilities: Due to increase in deferred tax liabilities.
- Increase in other equity: Due to increase in Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income.

2. Financial Performance

Unit: NT\$ thousands, %

Item \ Year	2024	2025	Increase/Decrease	Difference (%)
Operating Costs	7,287,607	6,029,779	(1,257,828)	(17.26)
Gross Profit	3,094,703	2,885,263	(209,440)	(6.77)
Operating Expenses	1,172,540	1,189,973	17,433	1.49
Net Operating Income	1,922,163	1,695,290	(226,873)	(11.80)
Non-Operating Income and Expenses	168,711	113,009	(55,702)	(33.02)
Income before Income Tax	2,090,874	1,808,299	(282,575)	(13.51)
Income Tax Expense	584,527	489,312	(95,215)	(16.29)
Net Income	1,506,347	1,318,987	(187,360)	(12.44)

Analysis of Deviation over 20% and NT\$10 million:

- Decrease in Non-Operating Income and Expenses: Due to decrease in Other gains and losses
Impact of sales volume forecast and the basis on Corporate Finance and Business, and Response Measures:
Refer to "B. Sales Forecast and sales policy" on P.2.

3. Cash Flow

A. Cash Flow Analysis for the Current Year (2025):

Unit: NT\$ thousands, %

Item	2024	2025	Variance %
Cash Flow Ratio (%)	37.14	30.44	(18.04)
Cash Flow Adequacy Ratio (%)	83.24	89.06	6.99
Cash Re-investment Ratio (%)	14.43	2.03	(85.93)

Main causes for changes in the cash flow:

1. Decrease in cash flow/ cash re-investment: Due to the decrease in cash flows from operating activities.
2. Increase in cash flow adequacy: Due to the increase in cash dividends over the past five years.

B. Remedy for Cash Deficit and Liquidity Analysis: As a result of the cash inflow from operating activities, remedial actions were not required.

C. Cash Flow Analysis for the Coming Year:

Unit: NT\$ thousands

Cash Balance, Beginning of Year (1)	Net Cash Flow from Operating Activities (2)	Cash Inflow from Investing and Financing Activities (3)	Cash Surplus (Deficit) (1)+(2)+(3)	Leverage of Cash Surplus (Deficit)	
				Investment Plans	Financing Plans
3,667,709	1,000,000	(1,300,000)	3,367,709	None	None

1. Analysis of changes in the cash flow in 2026:

- (1) The increase in cash inflow from operating activities is mainly due to the increase in business growth and accounts receivable.
- (2) The cash outflow from investing activities is mainly due to increase investment.
- (3) The cash outflow from financing activities is mainly due to the distribution of cash dividends from invested companies.

2. Remedial actions for cash deficit and liquidity analysis: None.

4. Major Capital Expenditure Items

The Company has no major capital expenditure or plan for major capital expenditures.

5. Investment Policy in the Most Recent Year, Main Causes for Profits or Losses, Improvement Plans and the Investment Plans for the Coming Year

A. The Company's current investment policy is based on business-related investments. The Company does not make investments in other industries. Related departments make investments in accordance with the Regulations of Investment Cycle, the Procedures for Trading with Affiliated Companies, Specific Companies, and Related Parties, and the Procedures for Acquisition or Disposal of Assets. The above-mentioned regulations or procedures are reviewed and approved by the Board of Directors and the Shareholders' Meeting.

The Company has established subsidiaries in China and Singapore to strengthen global market position, Nova technology would keep assessing overseas markets and future growth, and expand its global footprints timely to enhance the international competitiveness.

B. Main Causes for Profits or Losses and Improvement Plans for Investments for the Most Recent Year:

The Company's investment income accounted for using equity method in 2025 was NT\$896,985 thousand. This was mainly due to the good operating conditions of companies invested by the Company and the strategic cooperation.

C. Investment Plans for the Coming Year:

The Company will carefully evaluate the investment plans in a long-term strategic way to respond to future market demand and strengthen its competitiveness.

6. Analysis of Risk Management

A. Impact of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate Finance, and Future Response Measures

(1) Interest Rates

The interest income and interest expense to net operating revenues in 2025 and 2024 was 0.57%, 0.43% and 0.07%, 0.16%. The effect of interest rate movements on net income was limited.

Unit : NT\$ Thousands

Item	Year	
	2025	2024
Interest Income(A)	51,091	45,083
Interest Expense(B)	6,348	16,602
Net Operating Revenue(C)	8,915,042	10,382,310
Ratio of Interest Income to Net Operating Revenue (A/C)	0.57%	0.43%
Ratio of Interest Expense to Net Operating Revenue (B/C)	0.07%	0.16%

(2) Foreign Exchange Rates:

Unit : NT\$ Thousands

Item	Year	
	2025	2024
Net Foreign Exchange Gain/Loss (A)	(18,020)	54,258
Net Operating Revenue (B)	8,915,042	10,382,310
Net Operating Income (C)	1,695,290	1,922,163
Ratio of Income/Loss from Foreign Exchange Transactions to Net Operating Revenue(%) (A/B)	(0.20)%	0.52%
Ratio of Income/Loss from Foreign Exchange Transactions to Net Operating Income (B/C)	(1.06)%	2.82%

The company mainly operates in Taiwan and China. For cash-in side, domestic projects are usually signed in New Taiwan dollar, and sometimes in other foreign currencies; overseas projects are usually signed in US dollar and local currency. For cashout side, the currencies of payment are usually decided by service location or procurement region. Therefore, the Company must keep appropriate foreign assets and liabilities to operate general activities. Thus the appreciation or depreciation of major currencies, like US dollar, Japanese Yen, and Chinese Yuan, will influence foreign exchange profit/loss of the Company.

To lower the influence on changes in foreign exchange rates, the Company adopts natural hedge strategy, asking same-currency contracts to cover major payment and revenue receive. According to above table, the ratios of foreign exchange profit/loss to operating revenue and operating income are slight. That means the changes in foreign exchange rates have limited influence on the operating revenue and operating income. The concrete methods to hedge Foreign Exchange risks are as below,

- a. To know well update trends of major currencies, and adjust Foreign Exchange position timely.
- b. To create internal hedge effect by netting foreign receivables and payables.
- c. For payment in foreign currencies, to forecast the direction of payment currencies and analyze the potential profit and loss of foreign exchange, and then choose leads or lags strategy to hedge Foreign Exchange risks and achieve the goal of saving costs.
- d. In order to allocate optimal capital position, to open foreign currency deposit accounts to collect foreign income and convert it into New Taiwan dollar or other strong currencies based on actual cash flow demand or Foreign Exchange tendency.

(3) Inflation:

In 2025 and as of the printing date of this annual report, there is no significant impact of inflation on the company. In the future, the company will maintain a good relationship with customers and suppliers, while adjusting procurement policies and sales strategies in line with fluctuations in market prices, so as to reduce the impact of fluctuation on the company's profits or losses.

B. Policies, Main Causes for Profits or Losses and Future Response Measures with Regard to High-risk and High-leverage Investments, Lending of Funds, Endorsements / Guarantees, and Derivatives Trading:

The Company is devoted to develop own business and does not engage in high-risk and highleveraged investment. As for lending to others, guarantees and derivatives transactions all are executed according to the Company’s “Procedures for Loaning of Company Funds”, “Procedures for Endorsements and Guarantees” and “Procedure for Acquisition or Disposal of Assets”.

C. Future Research & Development Projects and Corresponding Budgets

The high-tech industry features the following:

- (1) Significant changes in prosperity, which requires competitive operating costs;
- (2) High risk due to a large amount of special raw materials (gas/chemicals);
- (3) Large consumption of water, making water recycling and effective use of water relatively important; and
- (4) Environmental pollution control.

In terms of research and development of manufacturing process systems and equipment, the following shall be taken into account:

- (1) Safety
- (2) Stable and reliable supply
- (3) User-friendly operational interfaces
- (4) Compact and adaptive on-site
- (5) Modular design that ensures scalability
- (6) Elasticity under uninterrupted supply

To pursue excellent innovation, the Company actively sets up the procedures for fundamental research and design management of high-tech manufacturing equipment; in addition, the Company also works with international manufacturers to develop localized recycling, waste reduction, and regeneration equipment.

The Company’s future research and development plans are as follows:

- (1) Safety:
Research and develop new materials and equipment and strengthen manufacturing techniques to improve safety and performance of equipment.
- (2) Stability:
Research and develop equipment control procedures and adjust and update control software to improve stability and performance of equipment.
- (3) Compactness:
Research and develop new components and performance to improve the compactness and scalability of equipment.
- (4) Accuracy:
Research more accurate processing procedures and components for chemicals of high concentrations to increase competitiveness.
- (5) Energy saving:
Research energy saving and efficiency using recycling equipment developed with the partner.
- (6) Process waste solvent and waste TMAH recycling and reuse:
Cooperate with foreign companies and domestic institutes to develop high-purification and reuse of chemicals with rectification technology as the core technology.
- (7) Corresponding Budget:

Unit : NT\$ thousand

Research projects	Research projects	Research projects	Research projects	Research projects	Research projects
Useful new patents	We are continually applying for related patents	289,019	Dec. 2027	New system development, New product development, and Enhancement, Improvement, and Optimization of equipment performance.	<ul style="list-style-type: none"> ● Personnel participate in research ● Encouragement and support from management

D. Impact of Changes in Major Policies and Laws on Corporate Finance and Business, and Response Measures:

The Company paid close attention to changes in major policies and laws at home and abroad and adjusted business strategies based on market conditions to effectively control the impact on the corporate finance and business. In 2025 and as of the printing date of this annual report, there is no significant impact of major policies and laws on corporate finance and business.

E. Impact of Changes in Technology (including the information security risk) and Industry on Corporate Finance and Business, and Response Measures:

The technology industry has actively made its presence in China and Southeast Asia. In response to the market conditions and overall operational strategies, the Company has established subsidiaries in Shanghai, Suzhou, and Singapore to expand business and services to customers and further improve the Company's overall competitiveness. Environmental protection and water resources have been of great concern in recent years. The Company has strived to work with world-renowned manufacturers to develop energy and resource equipment. In 2025 and as of the printing date of this annual report, there is no significant impact of changes in technology and industry on the corporate finance and business.

F. Impact of Changes in Corporate Image on Corporate Risk Management, and Response Measures:

Since its foundation, the Company has offered quality equipment, system integration, and installation management according to the market trends. Upholding the business philosophy of leading technology, quality first, and comprehensive services, the Company has offered manufacturing process systems and equipment and system integration to semiconductor factories, optoelectronic factories, and chemical factories had a fine reputation in the industry. In 2025 and as of the printing date of this annual report, there is no significant impact of changes in corporate image on the corporate risk management.

G. Expected Benefits from, Risks Relating to and Responses to Merger and Acquisition Plans: Currently, the Company has no Merger and Acquisition plans.

H. Expected Benefits from, Risks Relating to and Responses to Factory Expansion Plans: Currently, the Company has no factory expansion plan.

I. Risks Relating to and Responses to Excessive Concentration of Purchasing Sources and Customers:

The Company offers the high-tech industry manufacturing process supply systems and equipment and installation through projects, and focuses on projects with higher total prices. To control credit risks, the Company performs credit investigations when receiving orders. During manufacturing, the Company also pays close attention to customers' operation and market conditions to ensure the Company's rights and interests.

The Company purchases sources based on the needs of projects. In 2025 and as of the printing date of this annual report, there is no excessive concentration of purchasing except for projects with special functions or the purchase of large equipment requested by customers.

J. Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, or Shareholders with Shareholdings of over 10%:

In the most recent year up to the publication date of this Annual Report, the Company is not aware of any risk of substantial transfer or replacement of shares of directors or large shareholders holding more than 10% of shares, except those who have already declared according to law.

K. Effects of, Risks Relating to and Response to Changes in Control over the Company:

In 2025 and up to the publication date of this annual report, the Company has no change in ownership.

L. If there are any litigation, non-litigation or administrative proceedings that has received final judgment or is still ongoing in which the Company, any of its director, president, substantial representative, major shareholder (having holding of more than 10%) or subsidiary is a party and has a material impact on the shareholders' interests or stock price, the Company shall disclose the facts in dispute, amount in dispute, filing date, parties, and status as of the printing of the Report:

a. Litigious or non-litigious proceedings or administrative disputes involving the Company and its subsidiaries in the most recent fiscal year and as of the printing date of this annual report for which judgments have become final and binding: None.

b. Litigious or non-litigious proceedings or administrative disputes involving the Company and its subsidiaries in the most recent fiscal year and as of the printing date of this annual report that are still

pending are as follows:

i. Litigation against Jing He Science Co., Ltd. (Jing He) regarding the performance of a contract:

Cause: The Company undertook the expansion of Jing He's JHS N2O&CO2 Gas Plant on October 29, 2012. Jing He terminated the contract unilaterally before completion. Both parties disputed over the percentage of completion, and Jing He refused to make payments. The said dispute required the judicial investigations, so the Company filed an action to request for payments of the construction.

Contract sum: NTD 122,090,708

Start date: The Company filed a civil action against Jing He on October 29, 2013.

Progress: On December 29, 2023, the Taiwan Taoyuan District Court ordered Jing He to pay the amount of \$22,876 thousand to The Company (Case No: Taiwan Taoyuan District Court 2013 Jien-Zi No.71) Our company and Jing He underwent mediation on February 14, 2025. However, as no consensus was reached between the parties, the mediation was terminated and the case will be handled by the judge.

Accounting: The Company to make the provision of \$12,000 thousand for its loss in 2023.

ii. ProAsia Semiconductor Corporation (hereinafter referred to as "ProAsia") – Litigation concerning the "Cleanroom Secondary Distribution Engineering at ProAsia Semiconductor Lixing Plant":

Cause: On September 18, 2023, the Company's subsidiary, Rayzher Industrial Co., Ltd. (hereinafter referred to as "Rayzher"), undertook the Cleanroom Secondary Distribution Engineering project at ProAsia's Lixing Plant. During the construction period, design modifications were made to accommodate the requirements of a third-party owner, resulting in adjustments to the quantities of contract variations (additions and deductions). Following the dispute arising therefrom, ProAsia refused to pay the remaining contract amount, acceptance payment, and variation claims totaling \$80,886 thousand.

Progress: On December 30, 2025, Rayzher engaged legal counsel and initiated litigation regarding the aforementioned dispute over project payments. The case has been accepted by the Hsinchu District Court of Taiwan and has entered the trial proceedings.

M. Impact of information system damage on the company's financial business and response measures

The company has developed an information security management approach the information unit is responsible for the information security policy and reports to the board regularly and implemented the following measures:

- (1) Strengthening employees' awareness of security: The risky security threat information and response methods are irregularly announced with the company's employees, preventing employees from inadvertently falling into the trap of the security threat, and strengthening employees' awareness of security
- (2) Network attacks and virus threats: The network firewall establishes multiple levels of defense and detection, and the terminal computer installs anti-virus software, and uniformly monitors and protects, reduces network threat intrusion and fully grasps the security status.
- (3) Ensure that information services are not interrupted: for important operational services and information, there are local and off-site backup and restoration exercises. If it is unavoidable that the main operating system or database is damaged or the operation is interrupted, ensure that the expected information system recovery time is met.
- (4) Protection of confidential business documents: For business core research and development documents, file encryption management methods are adopted to ensure that the company's competitive advantage is not easily obtained.

N. Other Major Risks: None.

7. Other Important Matters: None.

VI. Special Disclosure

- 1. Summary of Affiliated Companies:** For more information, please refer to https://mopsov.twse.com.tw/mops/web/t57sb01_q10; Market Observation Post System (MOPS) > Single Company > Electronic Document Download > Affiliated Enterprises Three Statements Section
- 2. Private Placements Securities in the Most Recent Years:** None.
- 3. Other Supplementary Information:**

Implementation of commitments after Taipei Exchange listing:

OTC Commitments	Implementation of Commitments
The Company has committed to adding the following provision to the Procedures for Acquisition or Disposal of Assets: "If Suzhou Winmax Company hold shares, and Suzhou Winmax Company has directly or indirectly waived the capital increase of Winmax Technology Corp. (hereinafter referred to as Winmax Company), the company will lose its substantive control over Suzhou Winmax Company and Winmax Company, and it must first pass a special resolution of the board of directors of the company, and independent directors should attend and express their opinions. The contents of the resolution and the amendments to this article should be opened and public information should be entered into the major observing station information to be disclosed and a letter to the counter buying center for future reference".	As of March 31, 2026, the Company did not directly or indirectly dispose of the shares held by Suzhou Winmax Company and Winmax Company.

- VII. Any Events in 2025 and as of the Printing Date of This Annual Report that had Significant Impacts on Shareholders' Equity or Security Prices as Stated in Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act: None.**

NOVA TECHNOLOGY CORP.

Chairperson: Chin-Li Liang

Printed on March 31, 2026