



NOVA TECHNOLOGY CORP.

Green Engineering Practitioner



Sustainability
Report



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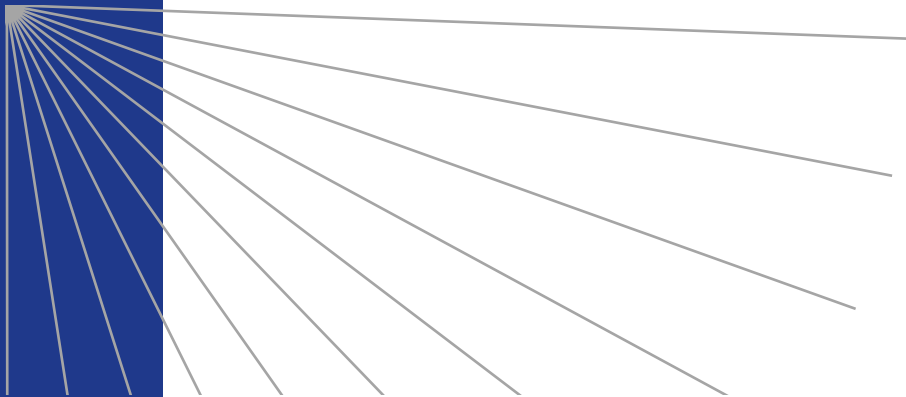
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Message from the Chairman



Innovating
Today,
Inspiring
Tomorrow

Facing global sustainable development trends, climate change challenges, and rapid transformation of the industry environment, corporate management can no longer pursue operational growth alone — it must also balance environmental protection, social responsibility, and corporate governance to create long-term, stable, and resilient sustainable value. We firmly believe that only by integrating sustainability principles into corporate strategy and daily operations can we continuously enhance competitiveness in a rapidly changing environment and create a future of shared prosperity together with all stakeholders.

Novatech has long cultivated the high-tech industry, committed to being a trustworthy professional partner in high-tech manufacturing processes. Upholding the core values of "Service, Integrity, Professionalism, and Win-Win," and with the vision of "becoming a respected benchmark enterprise in the industry," the Company continues to help customers enhance process efficiency and create sustainable industry value through technological innovation, engineering integration, and professional service capabilities, while progressively driving its corporate sustainability transformation through system building, management refinement, and value creation.

In 2025, Novatech continued to receive external recognition on its sustainable development journey, including selection as a mid-cap potential company among the Foreign Investors' Select Taiwan Top 100 Enterprises, ranking in the top 5% in the 11th Corporate Governance Evaluation, and receiving the E.SUN ESG and Sustainability Future Award. These honors represent external recognition of Novatech's sustainability governance achievements, and encourage the Company to continue improving and striving toward higher standards.

Looking ahead, Novatech will continue to keep abreast of industry development trends, deepen its low-carbon transition, strengthen sustainable supply chain cooperation, and enhance corporate resilience, responding to customer needs with innovative technology and professional capabilities as it moves toward becoming the most trusted sustainability partner in the high-tech industry.



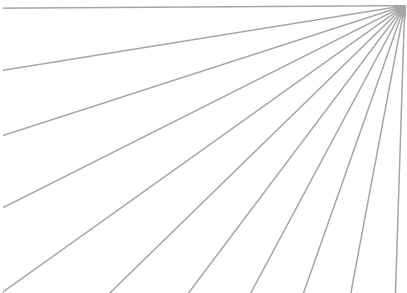
NOVA TECHNOLOGY CORP.
Chairman

Message from the President

In 2025, the global industry environment continued to face rapid change and challenges. Issues such as climate change, energy transition, supply chain restructuring, digital development, and information security have prompted companies to rethink their sustainable business models. Novatech continues to deepen its technological capabilities and service integration advantages; while pursuing corporate growth, the Company integrates sustainability principles into its operating strategy, creating long-term value together with customers, suppliers, employees, and society. To implement corporate sustainable development, Novatech follows the GRI Standards, SASB Standards, and TCFD framework to identify governance, environmental, and social management strategies and performance results, enhancing ESG and market trust through information transparency.

Corporate Governance | Deepening the Governance Structure, Enhancing Corporate Resilience

Implementing corporate governance systems and operational management mechanisms, the Company has ranked in the top 5% of the Corporate Governance Evaluation for six consecutive years. In 2025, the Board of Directors held 7 meetings, with an average attendance rate of 100% for all directors. The Company promotes Board diversity and independent oversight mechanisms to enhance decision-making quality and governance effectiveness, and adopted the ISO 27001:2022 Information Security Management System, establishing a sound information security governance structure and strengthening information risk management and corporate digital resilience.



In sustainable supply chain management, beyond product quality, cost, and delivery management, Novatech also actively promotes responsible procurement and supplier sustainability management. Through supplier evaluation mechanisms, sustainability standards, and risk identification, the Company communicates transparent data and information with supply chain partners, enhancing trust and cooperation efficiency. At the same time, centered on customer needs, the Company enhances service quality through sound quality management and customer service mechanisms; average customer satisfaction reached 95.64% in 2025, demonstrating customers' high recognition of Novatech's professional capabilities and service quality. The Company will continue to deepen its technological innovation and service integration capabilities to help customers respond to the development needs of the high-tech industry.

Sustainable Environment | Driving Low-Carbon Transition, Realizing the Sustainable Value of Resources

Continuing to advance energy management and low-carbon transition, in 2025 the Company adopted the ISO 50001:2018 Energy Management System, systematizing energy monitoring and improvement mechanisms to raise energy use efficiency and strengthen environmental management performance. Novatech began conducting greenhouse gas inventories in 2021; 2025 greenhouse gas emissions decreased by 24.02% compared with the base year, and energy intensity fell by 14.1% compared with the base year, demonstrating concrete results in energy conservation, carbon reduction, and sustainability management. In addition, leveraging its professional expertise in integrated water, gas, and chemical services, Novatech continues to invest in water resource management, environmental protection system services, and sustainable technology innovation, helping customers improve resource use efficiency, driving the industry's green transition, and jointly achieving environmental and corporate sustainable development goals.

Social Well-being | Cultivating Talent and Caring for Society, Creating Positive Impact

The Company values talent cultivation, workplace safety, and employee care, continuously promoting education and training, human rights protection, and health promotion measures to build a safe, friendly, and growth-oriented working environment. In 2025, the employee human rights training rate reached 100%, cumulative injury-free working hours exceeded 3.5 million, and the Company cultivates professional talent through its mentorship program, strengthening its capacity for sustainable organizational development. At the same time, the Company actively invests in social welfare and local inclusion; in 2025, it contributed approximately NT\$2.29 million in charitable resources and a cumulative 432.5 volunteer service hours, continuing to advance initiatives in educational support, environmental sustainability, cultural promotion, and care for the disadvantaged, fulfilling its responsibility to give back to society.

Looking ahead to 2026, the global semiconductor supply chain continues to move toward regionalization, with demand for AI applications, advanced processes, and advanced packaging continuing to rise, driving investment momentum in the high-tech industry. Novatech will continue to keep abreast of industry trends, leverage its professional advantages in integrated water, gas, and chemical services, and strengthen its engineering capabilities, digital governance, and sustainability management. Facing the rapid development of the high-tech industry and the trend of global supply chain restructuring, the Company continues to expand its service capabilities and market presence, progressively developing markets in Taiwan, Mainland China, Singapore, and Malaysia, enhancing its engineering service capacity and market competitiveness through strategic cooperation and resource integration.



NOVA TECHNOLOGY CORP.
President

Innovating
Today,
Inspiring
Tomorrow

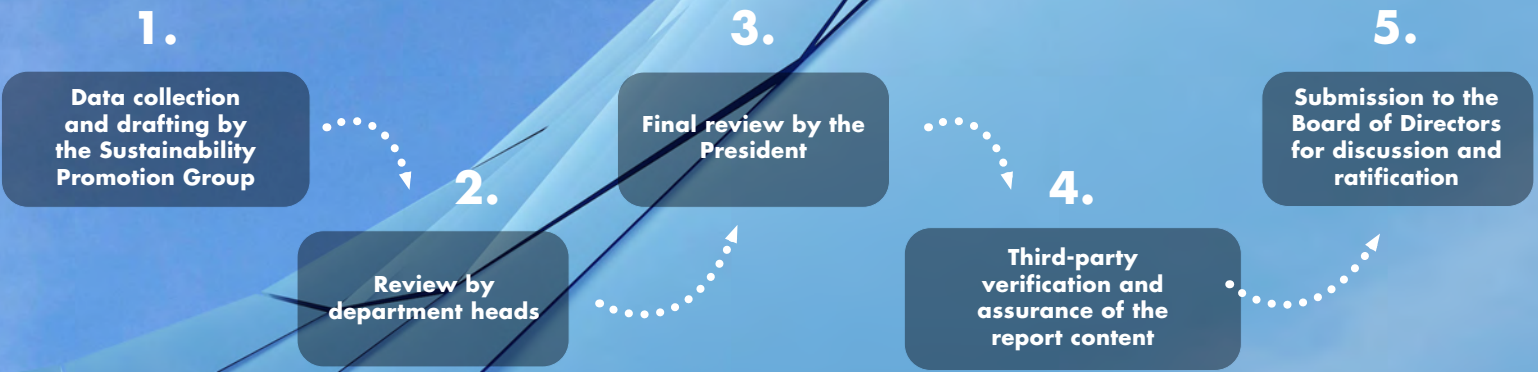
About This Report

Nova Technology Corp. publishes its sustainability report regularly each year; this is now its 10th sustainability report. Through transparent information disclosure, the Company presents its sustainable business strategies across the three major dimensions of environment, society, and governance, along with the results of its communication with stakeholders, demonstrating its determination to fulfill its responsibility for sustainable development. The statistical data and information in this report are derived from Novatech's surveys and statistics collected from daily operational management of various departments, and are calculated in accordance with local regulatory requirements, international indicators, and industry standards or practices.



Report Management

This report is prepared by the Sustainability Promotion Team established under the Company's Sustainability Promotion Group, which conducts information collection and review, with designated personnel responsible for compilation, preparation, and revision. The draft is reviewed by relevant department heads, then reviewed and finalized by the President, after completing internal review procedures and passing third-party verification, it is submitted to the Board of Directors for discussion and resolution before publication. The information and performance in this report are also disclosed on Novatech's ESG website.





Disclosure
Basis

Standards Followed

1. The GRI Universal Standards 2021 published by the Global Reporting Initiative (GRI)
2. The AA1000 AccountAbility Principles (AA1000AP-2018)
3. The Task Force on Climate-related Financial Disclosures (TCFD)
4. The Sustainability Accounting Standards Board (SASB) industry standard for Infrastructure – Engineering and Construction Services
5. The Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies



Disclosure
Scope

Time Scope

This report was first published in 2016 and is published regularly once a year. The disclosure period of this report focuses on ESG performance and results for 2025 (January 1 to December 31, 2025), with some performance data traced back to 2024 and 2023 to show relevant trends and changes.

Organizational Scope

The disclosure scope centers on Nova Technology Corp. as the reporting entity, excluding subsidiaries (except that financial data are included); financial data are consistent with the consolidated financial report and are denominated in New Taiwan Dollars. Where performance data are not fully disclosed for all operating locations, this is explained in the notes.

● Previous publication date:

2025.8

● Current publication date:

2026.8

● Next publication date:

2027.8

Report Assurance

Specific indicators and text in this report were independently assured on a limited assurance basis by PricewaterhouseCoopers Taiwan (PwC Taiwan) in accordance with the Statement on Assurance Engagements No. 1 of the Republic of China, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (limited assurance); please refer to Appendix I for the assurance report.

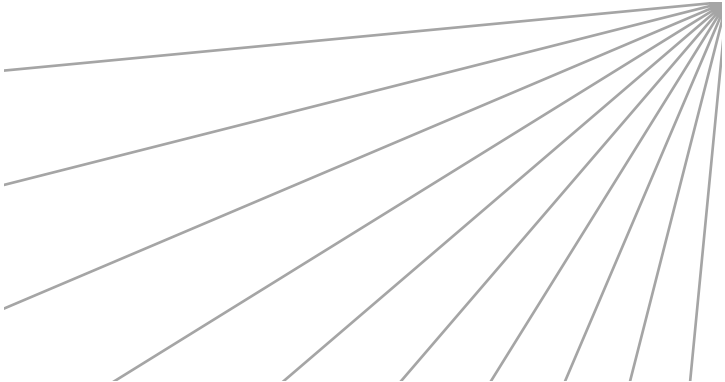
Assurance of Reported Information	Third-Party Verification Agency	Standards Followed
Sustainability Report	PwC Taiwan	Sustainability Reporting Standards
		International Standard AA1000 SES
		United Nations Sustainable Development Goals
		TCFD Climate-related Financial Disclosures
		SASB Sustainability Accounting Standards

Assurance of Reported Information	Third-Party Verification Agency	Standards Followed
Greenhouse Gas Inventory Report	DNV Business Assurance Co., Ltd..	GHG PROTOCOL
Financial Information (Annual Data, Financial Statements)	KPMG	Regulations Governing the Preparation of Financial Reports by Securities Issuers

Feedback

If you have any questions or feedback about this report, please contact us.

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About Novatech

Founded in June 1997, Nova Technology Corp. is dedicated to securing a leading position in industrial processes for high-tech industries. The Company focuses on technical services and professional division of labor in high-tech industrial processes. With an experienced design team and a competitive engineering team, the Company provides high-quality equipment, engineering construction, and maintenance services, covering everything from initial communication and design to overall environmental planning, while leveraging the advantages of vertical integration. Novatech's services have expanded from water, gas, and chemical system design to equipment manufacturing, sales, and agency services, as well as process equipment and pipeline planning, design, construction, installation and testing, providing customers with comprehensive one-stop customized solutions.

Starting as an integration expert in water, gas, and chemical systems for high-tech industrial facilities, Novatech has always upheld the values of service, integrity, professionalism, and mutual benefit. The Company is committed to becoming a respected benchmark in the industry. Novatech has served leading domestic and international semiconductor plants, optoelectronics factories, solar energy facilities, biotech pharmaceutical companies, and chemical industry manufacturers, with customer service locations across Taiwan, Mainland China, Singapore, Malaysia, and other regions.

Basic Information

Nova Technology Corp.

Stock Code |
6613

Operating Sites/Market
Asian, Americas

Date of Establishment

1997.6.13

Group Headcount

963 (2025.12.31)

Capital

\$389,007,425 (2025.12.31)

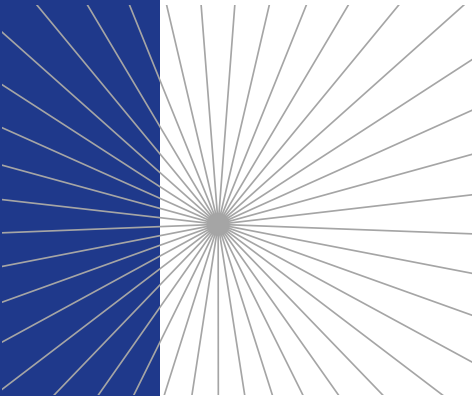
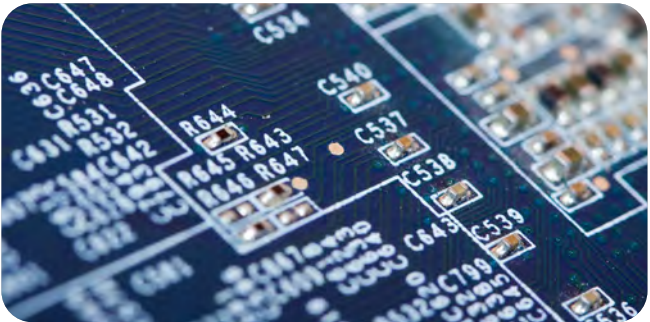
Headquarters Address

10F., No.76, Sec. 2, Jiafeng S. Rd.,
Zhubei City, Hsinchu County, Taiwan

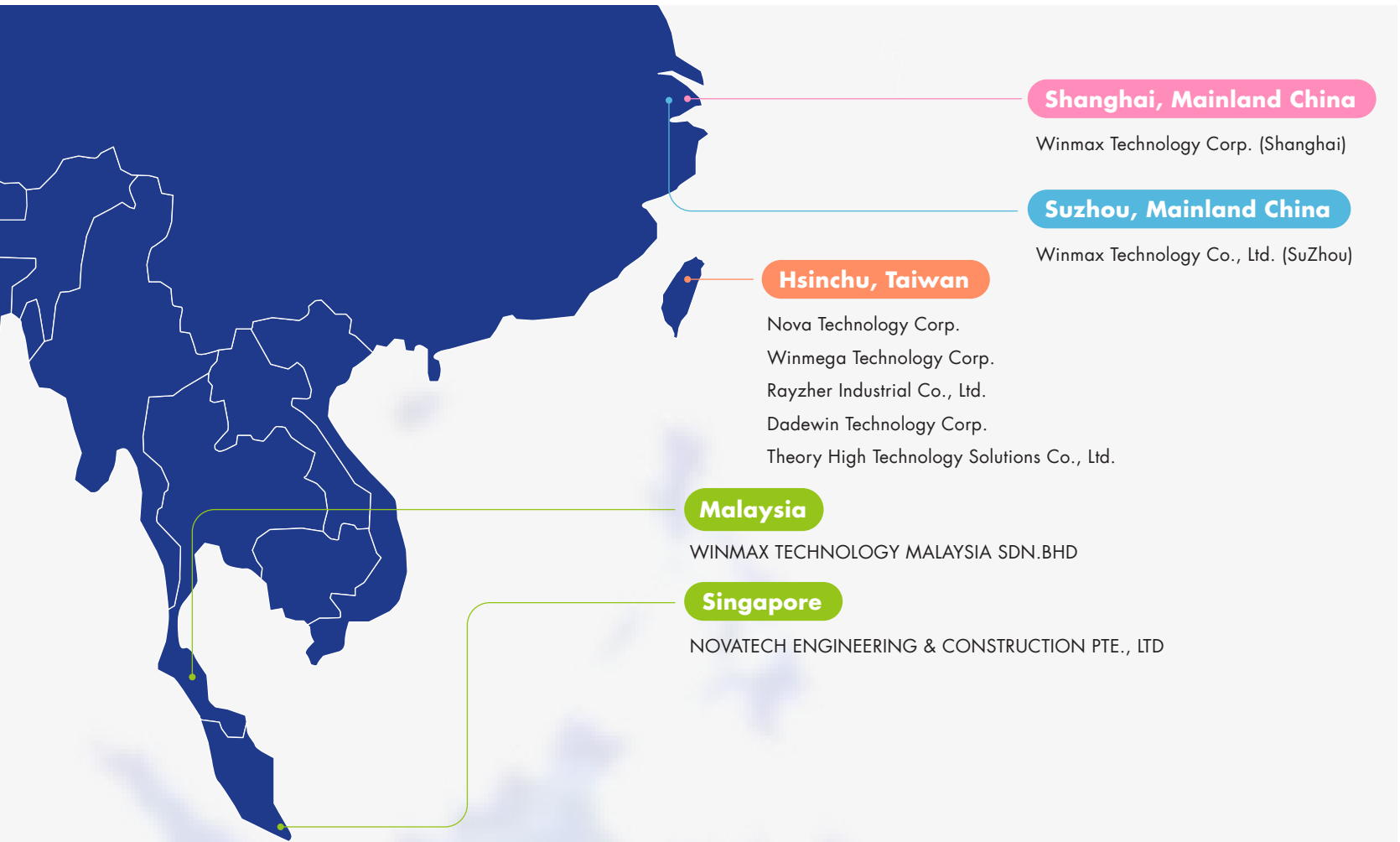
Industry Category
Other Electronics

Services

- Integration services for process water, gas, and chemical supply systems
- Waste recycling and energy-saving environmental system services
- Water resource development and recycling integration services
- Plant-wide equipment system integration engineering services



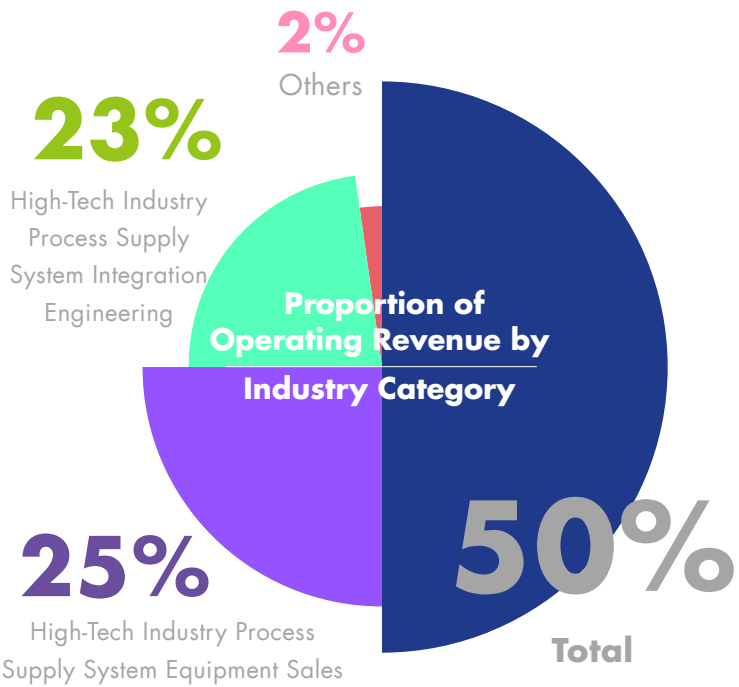
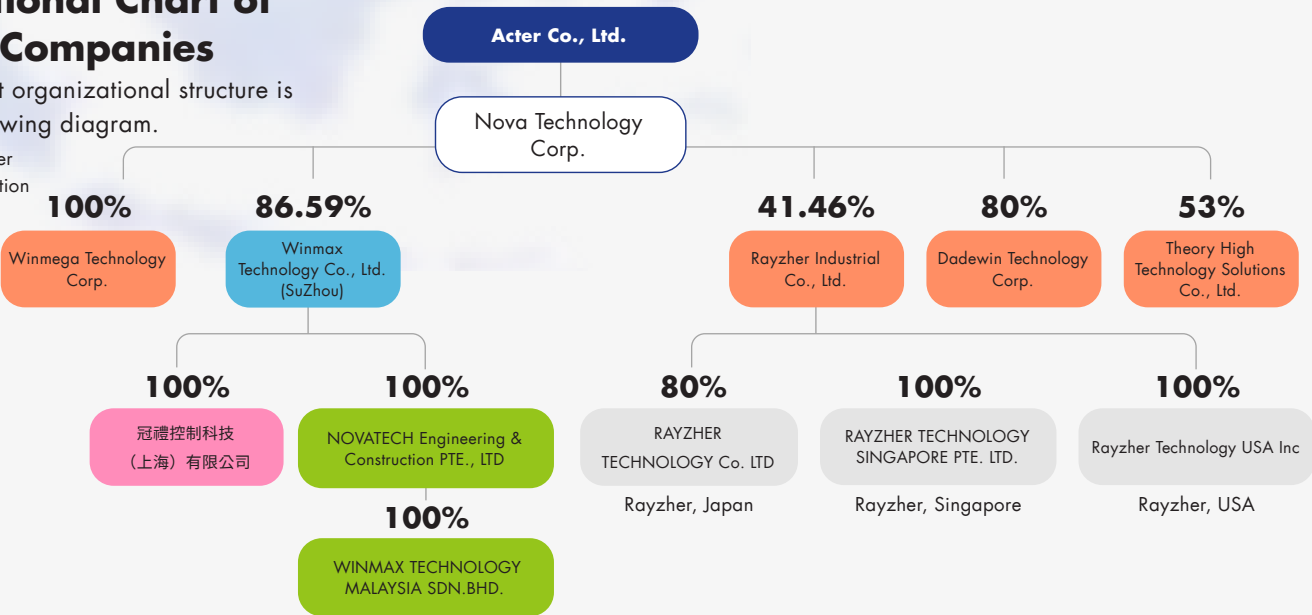
Where Vision
Meets the Future



Organizational Chart of
Affiliated Companies

The Group's latest organizational structure is shown in the following diagram.

(For details, please refer to the Market Observation Post System)



Business Segment Proportion

Item	Operating Revenue	Business Proportion
High-Tech Industry Process Supply System Equipment Sales	4,396,886	49.32%
High-Tech Industry Process Supply System Integration Engineering	4,157,314	46.63%
Others	360,842	4.05%
Total	8,915,042	100%

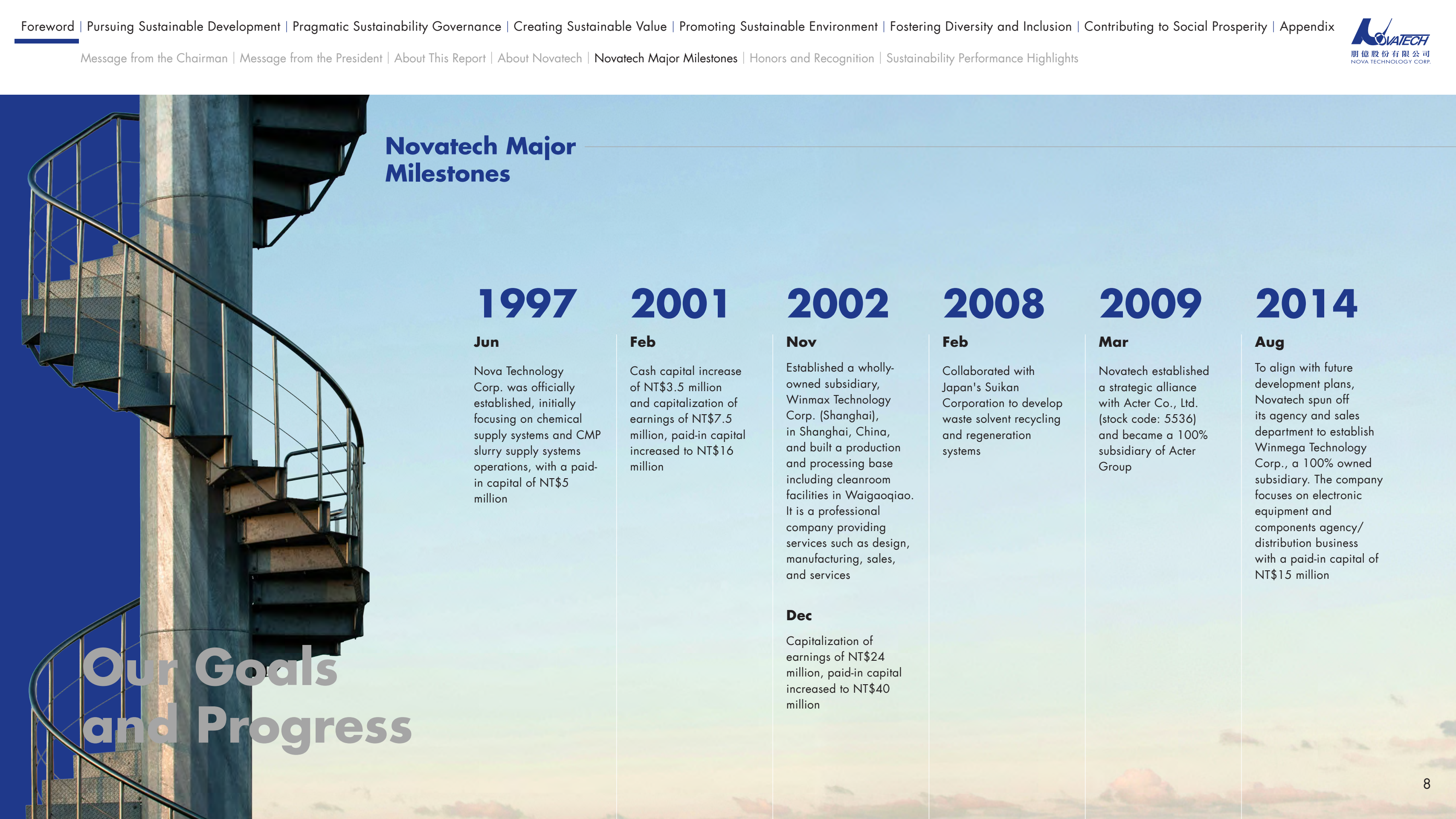
December 31, 2025; Unit: NT\$ Thousand; %

Number and Amount of Engineering Projects

Region Name	Number of Projects Under Construction (As of the end of December 2025)	Number of Completed Projects (Full year 2025)	Value of Projects Under Construction (As of the end of December 2025)
Taiwan	195	265	1,613,297
Mainland China	0	0	0
Other Asian Regions	2	2	0
Americas	1	0	13,650
Total	198	267	1,626,947

Unit: Number of Cases/NT\$ Thousand

To enhance operational performance and competitive advantages, Novatech established a strategic alliance with Acter Co., Ltd. in 2009. By combining with Acter's professional engineering expertise in mechanical and electrical systems, air conditioning, and cleanrooms, and through strategic operations and process management, Novatech provides customers with comprehensive professional services. In view of Novatech's comprehensive business development, Winmega Technology Corp. was established in 2014 to provide professional agency and sales services for equipment, materials, and instruments needed by semiconductor, optoelectronics, packaging, and testing related industries. Since 2015, expanding its business scope and operational locations, the Company established Winmax Technology Co., Ltd. (SuZhou) in Jiangsu, China. While gradually expanding in the Chinese market, Novatech also entered the Southeast Asian market by establishing NOVATECH Engineering & Construction PTE., LTD in Singapore, implementing a regional point-to-plane strategy to provide comprehensive products and services. In 2021, the Company acquired Rayzher Industrial Co., Ltd., an engineering service provider, to enhance its gas equipment and engineering services capabilities, better meet the order demands of customers in semiconductor and optoelectronics industries, and drive operational growth.



Novatech Major Milestones

1997

Jun

Nova Technology Corp. was officially established, initially focusing on chemical supply systems and CMP slurry supply systems operations, with a paid-in capital of NT\$5 million

2001

Feb

Cash capital increase of NT\$3.5 million and capitalization of earnings of NT\$7.5 million, paid-in capital increased to NT\$16 million

2002

Nov

Established a wholly-owned subsidiary, Winmax Technology Corp. (Shanghai), in Shanghai, China, and built a production and processing base including cleanroom facilities in Waigaoqiao. It is a professional company providing services such as design, manufacturing, sales, and services

Dec

Capitalization of earnings of NT\$24 million, paid-in capital increased to NT\$40 million

2008

Feb

Collaborated with Japan's Suikan Corporation to develop waste solvent recycling and regeneration systems

2009

Mar

Novatech established a strategic alliance with Acter Co., Ltd. (stock code: 5536) and became a 100% subsidiary of Acter Group

2014

Aug

To align with future development plans, Novatech spun off its agency and sales department to establish Winmega Technology Corp., a 100% owned subsidiary. The company focuses on electronic equipment and components agency/distribution business with a paid-in capital of NT\$15 million

Our Goals
and Progress

2016

Feb

Established a wholly-owned subsidiary [Winmax Technology Corporation (Suzhou)] in Suzhou, China, mainly focusing on the design, manufacturing, sales and service of gas cabinets and equipment, with an actual investment of NT\$32.2 million (US\$1 million)

Oct

Approved for Initial Public Offering by Taipei Exchange (TPEX) (Stock code: 6613)

2017

Dec

Cash capital increase of NT\$43 million, with paid-in capital increased to NT\$339.3 million

The Taipei Exchange approved Nova Technology Corp. for listing, and the Company published its first Corporate Social Responsibility (CSR) Report.

2018

Published its second Corporate Social Responsibility Report

Ranked in the top 6%-20% among TPEX-listed companies in corporate governance evaluation

Won the 15th National Brand Yushan Award:
1. Enterprise Excellence Award
2. Enterprise First Prize

2019

Released Novatech 2030 Sustainability Declaration, responding to global Sustainable Development Goals (SDGs)

Ranked in the top 5% of TPEX companies in corporate governance evaluation

Awarded CommonWealth Magazine's Top 100 Fast-Growing Companies Award

2020

Ranked in the top 5% of TPEX companies in the 6th Corporate Governance Evaluation

Awarded 2020 CommonWealth Magazine CSR Corporate Citizenship Award - Rising Star Award for Small Giants

2021

Ranked in the top 5% of TPEX companies in the 7th Corporate Governance Evaluation

Awarded 2021 CommonWealth Magazine CSR Corporate Citizenship Award - Small Giants Award

Awarded 2021 14th TCSA Corporate Sustainability Report Award - Silver Award

Strategic cooperation to drive operational growth, acquired 51% equity stake in Rayzher Industrial Co., Ltd.

2022

Ranked in the top 5% and received award in the 8th Corporate Governance Evaluation

Ranked in the top 5% and received award in the 8th Corporate Governance Evaluation (Market Cap NT\$5-10 billion)

2022 15th TCSA Corporate Sustainability Report - Bronze Award (Service Industry Category 1) Bronze Award

2022 CommonWealth Sustainability Corporate Citizen Award - Ranked 15th among Mid-sized Enterprises

2022 Excellence Award in Occupational Health and Safety Indicators Disclosure Initiative for Sustainability Reports (OTC Electronic Services Industry)

2023

Subsidiary [Winmax Technology Corporation (Suzhou)] renamed to [Winmax Technology Co., Ltd. (SuZhou)]

Established new company [Dadewin Technology Corp.] as an 80% owned subsidiary of Novatech, focusing mainly on engineering design services with a paid-in capital of NT\$5 million

2024

2024 Taiwan Foreign Investment Potential Award for Selected Industry Champions

In 2024, Winmax Technology Co., Ltd. (SuZhou) received the National Level Specialized and Innovative Little Giant Enterprise Award

Obtained ISO 45001:2018 Occupational Health and Safety Management System certification

2025

Passed ISO 50001:2018 Energy Management System certification

Passed ISO 27001:2022 Information Security Management System certification

Honors and Recognition



2025
11th
Corporate Governance
Evaluation – Top 5%
Trophy



2025
Foreign Investors'
Select Taiwan Top 100
Enterprises – Mid-Cap
Potential Recognition



2025
E.SUN ESG and
Sustainability Future
Award Trophy



2025
1111 Job Bank Happy
Enterprise Gold Award



2025
Yuan-Ke Mixed Chorus
Corporate Role Model
Trophy



2025
18th
TCSA Taiwan Corporate
Sustainability Awards
– Sustainability Report
(Service Industry Category 1)
Silver Award



2025
Hsinchu County
Government
Certificate of Merit for
Educational Donation
to Shiguang Junior
High School



2025
Ditmanson Medical
Foundation Chia-
Yi Christian Hospital
Certificate of Appreciation
for Supporting Social
Welfare Hospice Care



2025
National-level
Winmax Technology Co., Ltd. (SuZhou)
passed "High-Tech
Enterprise Certificate"
certification
(Nov. 18, 2025, valid for 3 years)



2025
National-level
Winmax Technology Corp. (Shanghai)
passed "High-Tech
Enterprise Certificate"
certification
(Dec. 4, 2024, valid for 3 years)



2025
National-level
Winmax Technology Co., Ltd. (SuZhou)
received the National-
Level Specialized and
Sophisticated "Little
Giant" Award
September 2024 – September 2027

Shine with Honor,
Rise with Pride

Sustainability Performance Highlights

E Governance and Performance

Top 5%

Ranked among the top 5% of companies in Corporate Governance Evaluation for six consecutive years (6th to 11th term)

Attendance rate 100%

In 2025, a total of 7 Board meetings were held, with an average attendance rate of 100% among all directors.

- In 2025, the Internal Audit function produced a total of 149 audit reports, resulting in 101 improvement recommendations for deficiencies, with no major integrity management risk incidents occurring.

- In the 11th-term Board of Directors, female directors account for 42.86% of seats
- Independent directors account for more than half of Board members, reaching 57%



The 2025 internal Board performance evaluation score reached 90 points or above

- Integrity, and require employees to comply with ethical corporate management policy as employment conditions. The declaration issuance rate mentioned above is 100%.
- In 2025, employee training on internal material information handling, insider trading prevention, ethical corporate management, and the Code of Ethical Conduct achieved a 100% training rate

- No corruption incidents were received or occurred in 2025
- In 2025, there were no significant fines affecting company operations or violations of socioeconomic regulations.
- In 2025, the Company adopted ISO 27001:2022 to support digital transformation and structured information security governance, enhancing corporate digital protection capabilities
- In 2025, Winmax Technology Co., Ltd. (SuZhou) passed "High-Tech Enterprise Certificate" certification

G Environment and Products

- In 2025, the Company adopted ISO 50001:2018, reducing consumption and improving energy efficiency through structured monitoring of energy use, thereby helping the Company achieve savings.
- Continuously maintained five ISO management standards certifications (ISO 14001, 9001, 14064-1, 45001, 50001)
- Novatech's (standalone) 2025 target was to reduce water use to 7 m³ per person; actual water use was 6.47 m³ per person, demonstrating the effectiveness of office water reduction measures

Decrease 24.02% CO₂e

2025 greenhouse gas emissions were 123.53 tonnes CO₂e, a 24.02% reduction compared with 2021 greenhouse gas emissions

- Continuing to support the global carbon reduction initiative "Earth Hour"; on March 22, 2025, colleagues participated in the lights-off hour at home

- For the second consecutive year, through E.SUN Bank, the Company acquired First Bank-issued twAA+ sustainability bonds (bond code: G159A3) and unsecured senior financial debentures Tranche A (bond code: G102BF), in the amount of NT\$10 million each, held to maturity on December 8, 2026 and April 14, 2028, respectively
- In 2025, 3 products passed the TS explosion-proof electrical equipment type certification of the Industrial Technology Research Institute (ITRI), complying with national standard CNS certification requirements
- In 2025, Novatech's products and services did not incur any penalties for health and safety violations.

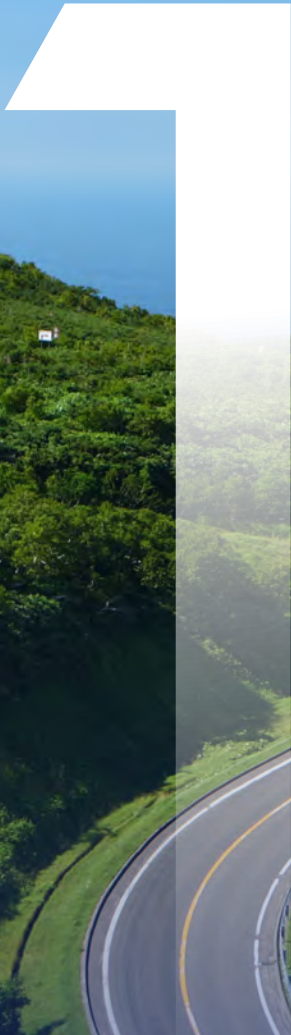
In 2025, Novatech, Rayzher, and Mainland China subsidiaries Winmax Technology Corp. (Shanghai) and Winmax Technology Co., Ltd. (SuZhou) together obtained 44 utility model patents, 24 invention patents, 19 software copyrights, 1 design patent, and 1 trademark right, for a cumulative total of 89 patent authorizations.

Utility model patents	Invention patents	Software copyrights	Design patent	Trademark right
44	24	19	1	1

S Society

- In the 2025 internal employee training courses, the average training satisfaction survey score was 94 points
- In 2025, human rights training covered a total of 150 employees, with a training rate of 100%
- The 2025 employee satisfaction survey recorded an overall average of 79.54 points
- In 2025, the mentorship program provided guidance to 9 mentees, with a total of NT\$1,450,000 in bonuses awarded
- Cumulative injury-free working hours reached 3,500,586 hours as of December 31, 2025
- The health examination participation rate reached 95.27% in 2025
- In 2025, 24 on-site service sessions by occupational medicine specialists and nurses were held, helping 45 employees improve their health habits.
- Helping the disadvantaged in society and giving back to local communities: in 2025, the Company contributed approximately NT\$2.29 million in charitable resources, with a total of 113 volunteer participations and 432.5 volunteer hours
- 2025 industry-academia collaboration project: executed the "Solution Mixing System Simulation Analysis" project with Southern Taiwan University of Science and Technology, investing NT\$300,000 in time costs
- Supporting the archery team and special-education students' tee-ball team at Shiguang Junior High School in Hsinchu County, providing NT\$300,000 in training funds, plus NT\$120,870 for tee-ball tournament equipment and event organization; cumulative investment over three consecutive years totals NT\$1,020,870, with 44 volunteer participations and 171 volunteer hours
- Joining hands with supplier partners to donate and collect second-hand goods for a charity sale, with all proceeds from the day's donated goods given to a youth services center; over 6 consecutive years, Novatech has cumulatively contributed 454 volunteer hours and NT\$60,000 in booth fees
- Working with suppliers on a project to promote the effective retention and reuse of water resources, building a water circulation system in the Gonglaoping Community, Fengyuan District, Taichung City, with NT\$350,000 invested in this initiative
- To raise performance standards and promote ethnic integration, the Company sponsored NT\$300,000 in choir activity funds for Hakka language promotion; over three consecutive years, cumulative choir funding totals NT\$900,000
- Continuing to support reading by donating Chinese and English SDGs books to Shiguang Junior High School and Shih-Kuang community residents, totaling 380 volumes; cumulative sponsorship over two consecutive years totals NT\$300,000, with 747 books donated
- In 2025, the Company sponsored NT\$220,000 for the Love Reading Sharing Program; over five consecutive years, it has donated Future Children / Future Youth magazines, totaling 4,572 magazines, cumulatively benefiting 138,160 children and youths, with cumulative spending of NT\$1.04 million

Sustainability Highlights



Pursuing Sustainable Development

Advancing Sustainability

In Pursuit of Sustainable Development
Common Prosperity

- 1-1 Sustainable Development Vision
- 1-2 Sustainable Development Initiatives
- 1-3 Sustainable Development Governance Structure
- 1-4 Stakeholder Engagement
- 1-5 Identification and Analysis of Material Topics
- 1-6 Creating a Sustainable Value Chain
- 1-7 Management Approach for Material Topics

1-1 Sustainable Development Vision

Novatech is a key player in the high-tech industry manufacturing process, providing R&D and integration services for water, gas, and chemical technologies within high-tech facility systems. Our vision is to become a respected benchmark enterprise in the industry, striving to be the best partner in industrial processes, while working alongside our employees, suppliers, and industry partners to support the UN Sustainable Development Goals through our 5P principles: People (Social), Planet (Environmental), Prosperity (Economic), Peace (Governance), and Partnership (Implementation). Beyond offering customers diverse, high-quality products and services aligned with green sustainability trends, we are equally committed to sound corporate governance and risk management, fostering a healthy, safe, and supportive workplace, building energy-efficient and low-waste green operations, and actively engaging in social welfare initiatives. Through these efforts, we are steadily fulfilling Novatech's Sustainability Declaration, working toward a shared vision of mutual prosperity with all our stakeholders.

Novatech Sustainable Development Blueprint

To fulfill its commitment to sustainable corporate operation, Novatech established the Company's future business and development direction in 2023. With the corporate vision of becoming a respected benchmark enterprise in the industry, and in response to domestic and international sustainability trends and changes in the internal and external environment and policies, the Company has planned its sustainable development blueprint, focusing on in-depth strategies of system building, value creation, and international alignment across the operational, environmental, and social dimensions. We actively link sustainable development to the United Nations Sustainable Development Goals (SDGs), incorporating the SDGs into the core of corporate operations. From the industry value chain and our core business capabilities, we identify impacts and key development opportunities, and have planned three major axes of our sustainability strategy — "(E) Low-Carbon Environment, (S) Inclusive Society, (G) Integrity Governance" — joining hands with stakeholders to implement ESG in all aspects.

SDGs Short-, Medium-, and Long-term Development Goals

	Establishing Standards, Green Action	Expanding Momentum, Sustainable Transformation	Advancing Sustainability, Joining Hands Toward Net Zero
Timeframe	[Short-term] 2024 → 2025	[Medium-term] 2026 → 2028	[Long-term] 2030 and beyond → Ongoing
E Low-Carbon Environment	System Alignment ISO 14001 (Environmental Management) ISO 14064-1 (Greenhouse Gas Inventory) ISO 50001 (Energy Management System) TCFD (Climate-related Financial Disclosures)	Green Transformation Innovative green construction methods Environmental carbon reduction actions	Environmental Sustainability Building circular economy models Comprehensive sustainability in coexistence with the environment
S Inclusive Society	Caring for Employees Friendly workplace, human rights protection Work safety, labor-management relations	Social Well-being Promoting diversity and inclusion Participating in social welfare and community development	Shared Social Prosperity Creating social value Shared prosperity between business and society
G Integrity Governance	Ethical Management Establishing ethical management and legal compliance systems Formulating internal control systems and risk management processes	Information Transparency Incorporating ESG into decision-making mechanisms Establishing long-term risk management and internal control systems	Sustainable Operation Building a highly transparent and sustainable governance culture Enhancing corporate trust and long-term value

Sustainable Development and Long-term Strategy

To achieve its sustainable development goals, Novatech connects its supply chain to leverage the power of cooperation and, combined with the 9 material topics of concern to stakeholders, has set SDGs long-term strategic goals for each of the three major axes of its sustainability strategy:

Corporate Vision

Becoming a Respected Benchmark Enterprise in the Industry

Sustainable Development Pillars

E Low-Carbon Environment

Development Principles

- Reduce carbon emissions, manage climate change risks and opportunities, and take action to achieve environmental sustainability.
- Apply sustainable practices across operations, product design, production, and customer service to co-create a sustainable value chain.

Corresponding SDGs

6 CLEAN WATER AND SANITATION

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

13 CLIMATE ACTION

S Inclusive Society

Development Principles

- Prioritize people, value diverse development, and support employee care.
- Collaborate with communities to create a sustainable and inclusive society.

Corresponding SDGs

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

G Integrity Governance

Development Principles

- Fully uphold ethical business practices, strengthen ESG governance and stakeholder engagement.
- Pay attention to regulations and take corresponding actions, perform due diligence in risk management and ensure transparent disclosure.

Corresponding SDGs

8 DECENT WORK AND ECONOMIC GROWTH

17 PARTNERSHIPS FOR THE GOALS

The strategy is clearly divided into three stages — short, medium, and long term — with target implementation reviewed annually, thereby leading the entire Company forward steadily, realizing the SDGs sustainability strategic goals, joining hands with stakeholders to implement ESG in all aspects, generating maximum impact through the sustainability strategy, and ultimately realizing the vision of sustainable operation.

13

1-2 Sustainable Development Initiatives

The UN Sustainable Development Goals provide guidance through 5 core principles and 17 related indicators, outlining a common direction for global businesses and civil society organizations to address major environmental, social, and economic challenges faced today. As a member of the global community, Novatech actively aligns with the UN Sustainable Development Goals, identifying 9 highly relevant goals to focus on. Through concrete actions within the context of globalization, we optimize our corporate structure and enhance core competitiveness, serving as a driving force for the Company's sustainable development.



Sustainability Axis: E Low-Carbon Environment

SDG Goals

Sustainable Development Goals: Going International, Joining Hands Toward Net Zero
Policy: Carbon Reduction Transition/Energy Management/Circular Economy/Climate Action

Action Plans	2025 Performance	Corresponding Chapters
 Ensuring the use of clean, sanitary drinking water; implementing water reduction measures, monitoring daily operational water use, and taking inventory of water consumption	- Operating locations use water-saving devices on faucets and toilet flush volume regulators to achieve water conservation purposes. - Electronic water meters installed at the Zhubei office to track water use at all times. - Novatech's (standalone) 2025 target was to reduce water use to 7 m³ per person; actual water use was 6.47 m³ per person.	Material Topics: Climate Change and Greenhouse Gas Management / Energy and Resource Management Chapter: Chapter 3: Creating Sustainable Value: Partnering Together
 Encouraging innovation, enhancing product innovation performance through R&D patents, proposal incentives, and industry-academia collaboration	- Providing domestic enterprises with pollution control equipment technology — a high-efficiency membrane vapor recovery unit: oil vapor that may escape from storage tanks is captured and recycled. This technology can reduce volatile organic compound emission concentrations to below 300 ppm, with a recovery efficiency of up to 95%. - In 2025, Novatech, Rayzher, and Mainland China subsidiaries Winmax Technology Corp. (Shanghai) and Winmax Technology Co., Ltd. (SuZhou) together obtained 44 utility model patents, 24 invention patents, 19 software copyrights, 1 design patent, and 1 trademark right, for a cumulative total of 89 patent authorizations. - In 2025, the Company executed the "Solution Mixing System Simulation Analysis" project with Southern Taiwan University of Science and Technology, conducting simulation analysis of solution flow in each mixing system for the dilution and mixing of five chemical solutions, in order to evaluate whether the systems' piping configuration, flow control, and mixing performance meet industry needs.	Material Topics: Sustainable Supply Chain Management / Training and Education Chapter: Chapter 3: Creating Sustainable Value: Partnering Together Chapter 6 - Contributing to Social Prosperity: Achieving Mutual Benefits
 Joining hands with upstream and downstream supply chains in green activities, jointly advancing climate change mitigation actions	- In 2025, we completed the signing of the "Agreement of Subcontractor Commitment" with 48 suppliers. - Urging suppliers to likewise fulfill corporate social responsibility, structured around three major axes — sustainability standards, management mechanisms, and risk identification — implementing standards and responsible procurement to jointly operate a stable and well-developed supply chain. - Require suppliers to reduce product packaging: Add a note in order terms stating "To implement energy-saving and carbon reduction policies, please use reusable eco-friendly packaging materials for shipments whenever possible, helping to reduce energy consumption and achieve the goal of sustainable resource circulation.	Material Topics: Supply Chain Sustainability Management / Climate Change and Greenhouse Gas Management Chapter: Chapter 3: Creating Sustainable Value: Partnering Together Chapter 4 - Promoting Sustainable Environment: Environmental Protection

Sustainability Axis: S Inclusive Society

SDG Goals

Sustainable Development Goals: Value Creation, Expanding Impact
Policy: Workplace Safety/Talent Development/Social participation/Customer Responsibility

Action Plans		2025 Performance	Corresponding Chapters
	Realizing a "zero danger, zero incident, zero disaster" working environment	- Novatech's Work Health and Safety Policy applies to employees and contractors, including Company contract staff and interns; zero incidents and zero disasters were maintained in 2025. - In 2025, chemical spill emergency response training was conducted, strengthening employees' response and handling capabilities in the event of accidents, to prevent or reduce casualties, property losses, and environmental impact. - In 2025, the Company participated in the "Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate Sustainability Reports" held by the Occupational Safety and Health Administration, Ministry of Labor, earning recognition as a Top 10% outstanding enterprise.	Material Topics: Occupational Safety and Health Chapter: Chapter 5 - Fostering Diversity and Inclusion: Achieving Workplace Excellence
	Providing colleagues with diverse career development channels, building a workplace where self-worth can be realized	- Average training hours per person reached 33.44 hours in 2025. - In 2025, 2 colleagues completed the Project Management Professional (PMP) certification training course. - Competency course satisfaction reached 94 points in 2025. - In 2025, mentors guided new employees in on-site learning, practical skills, and the passing down of experience and wisdom, with a total of 9 mentees and 81 cumulative months of mentoring.	Material Topics: Training and Education Chapter: Chapter 5 - Fostering Diversity and Inclusion: Achieving Workplace Excellence
	Strengthen implementation methods for sustainable development and cultivate diverse partnerships	- The Occupational Safety and Health Committee convenes quarterly, meeting 4 times, discussing occupational safety and health topics and strengthening awareness through relevant case studies, reducing potential safety, health, and environmental risks. - In 2025, a total of 44 workplace safety deficiency notices were issued internally, with 0 fines from project owners, and no workplace safety incidents involving contractor personnel while executing the Company's projects. Effectively ensuring the safety of contractor personnel and reducing deficiencies in project owner audits. - In 2025, the Company obtained the Ministry of Health and Welfare's "Healthy Workplace Certification Mark," committed to promoting a healthy workplace environment and enhancing employees' physical and mental health. - At the Company's annual year-end banquet, outstanding suppliers with exceptional contributions are publicly recognized, conveying the Company's sustainability philosophy and goals.	Material Topics: Sustainable Supply Chain Management / Labor-Management and Employment Relations Chapter: Chapter 3: Creating Sustainable Value: Partnering Together Chapter 5 - Fostering Diversity and Inclusion: Achieving Workplace Excellence
	Realizing the sustainable management and efficient use of natural resources, and valuing customer health and safety	- For customer-commissioned custom work, designing products that meet customer requirements and comply with international or national safety regulations: in 2025, 3 products passed TS explosion-proof electrical equipment type certification and complied with national standard CNS certification requirements. - Establishing internal product quality and safety management processes: Plan → Do → Check → Act - In 2025, Novatech's products and services incurred no penalties for violations of health and safety.	Material Topics: Customer Health and Safety Chapter: Chapter 3: Creating Sustainable Value: Partnering Together
	Strengthening environmental performance management and promoting environmental care actions, accelerating the low-carbon transition	- Regularly conducting greenhouse gas inventories with third-party verification. - Novatech actively responds to environmental issues by joining external initiatives and taking concrete action: in 2025, the Company participated in the Earth Hour lights-off event, and also promoted "office energy conservation," "healthy whole-food vegetarian meals," "green office supplies procurement," and "office greening," integrating energy conservation and carbon reduction into its own operations. - A total of 10,405 print records for the full year 2025, a 3.12% reduction in paper use compared with the prior year. - In 2025, 33% of office equipment was replaced with energy-efficient devices. - In 2025, one new electric company vehicle was added; three electric vehicles are now in place, accounting for 23.77% of the overall company fleet.	Material Topics: Climate Change and Greenhouse Gas Management / Sustainable Environmental Management Chapter: Chapter 4 - Promoting Sustainable Environment: Environmental Protection



Sustainability Axis: G Integrity Governance

SDG Goals

Sustainable Development Goals: Following Standards, Building Benchmarks

Policy: Corporate Governance/Legal Compliance and Risk Control/Information Transparency/Anti-corruption

Action Plans	2025 Performance	Corresponding Chapters
 Promoting a culture of diversity, equality, and inclusion, strengthening human rights protection	- Implementing workplace diversity, ensuring employees are free from discrimination, harassment, or unfair treatment; complying with relevant regulations and establishing standards; formulating a human rights policy, personally announced by the President at the annual all-hands meeting. - In 2025, a total of 150 employees completed human rights training, a training rate of 100%. - Implementing the human rights policy, establishing a human rights due diligence process, comprehensively assessing the human rights risks that Company activities may pose, and formulating remediation measures. - Through a systematic training framework and the PDDRO training quality management cycle, developing competency courses, enhancing training effectiveness, and deepening human capital to raise overall operating performance.	Material Topics: Sustainability Governance and Risk Management / Training and Education Chapter: Chapter 5 - Fostering Diversity and Inclusion: Achieving Workplace Excellence
 Enhancing information transparency, promoting stakeholder communication, and protecting related rights and interests	- Ethics and integrity management training 100% completed - Regularly conduct education and training for directors, managers, employees, appointees, and substantive controllers. - Integrate ethical management policies with employee performance evaluation and human resources policies, developing clear and effective reward and punishment systems. - In 2025, the Company received honors in Micron Taiwan's outstanding safety and health management contractor competition every quarter. - In 2025, Novatech had no fine-related incidents materially affecting Company operations and no violations of social or economic regulations.	Material Topics: Ethics and Integrity Management / Regulatory Compliance / Customer Relationship Management Chapter: Chapter 2: Pragmatic Sustainability Governance: Governance Excellence Chapter 3: Creating Sustainable Value: Partnering Together



1-3 Sustainable Development Governance Structure

While pursuing excellent company development, Novatech implements corporate social responsibility management, addressing sustainability issues in the economics, social, environmental, and governance aspects. Following the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, we have established the Code of Practice for Sustainable Development and set up the Sustainability Promotion Group, which is responsible for proposing and implementing sustainability policies and systems.

To ensure sound sustainability management, the Board of Directors has authorized the Sustainability and Nominating Committee to supervise the Company's sustainable development practices and other Board-approved sustainability policies or systems, and regularly report to the Board.

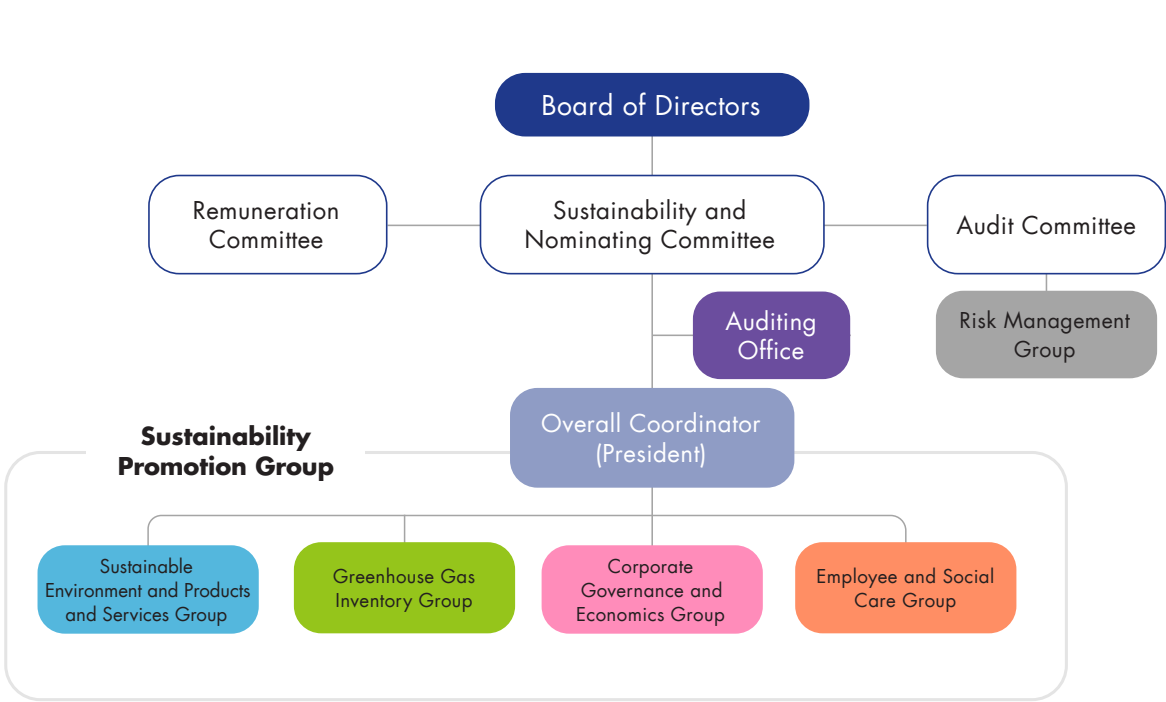
The Sustainability and Nominating Committee, in addition to regularly monitoring the progress of each group's operations based on reports from the Sustainability Promotion Group, also carries the mission of formulating the corporate sustainable development vision. While balancing company operational performance and promoting sustainability issues such as social, environmental, and corporate governance, it makes statements on corporate sustainable development policies and ensures the disclosure of sustainability-related information. Additionally, in compliance with regulatory requirements, Novatech submits quarterly reports on the progress of greenhouse gas inventory and verification to the Board of Directors.

The Sustainability Promotion Group's members include the President's Office, Supporting Center, Administrative Department, Logistics Department, ISEP Department, and the technology and operations departments, and is divided into the "Corporate Governance and Economics Group," "Sustainable Environment and Products and Services Group," "Employee and Social Care Group," and "Greenhouse Gas Inventory Group." For the various risks faced in daily business activities and management processes, the probability and impact shall be comprehensively evaluated, encompassing risk identification, measurement, monitoring, reporting, and handling.

Responsibilities of the Sustainability Promotion Group

Policy and Direction Planning	- Formulate the Company's sustainable development policy - Promote corporate sustainability development system and conduct performance review - Regularly report to the Board of Directors on the progress of corporate sustainability development initiatives annually - Supervising the preparation of the sustainability report, reviewing the report's disclosure content (including material topics), and submitting it for approval and publication.
Sustainability Performance Implementation	Reviewing the goals, strategies, and action plans of the Company's ESG policies, and guiding and tracking the progress and performance improvement of each action plan.
Communication	Regularly convening management meetings; sustainability policies are approved by the Board of Directors, and senior executives relay internal colleagues' questions or suggestions regarding the Company's sustainability strategy.
Disclosure	Disclose the implementation of corporate sustainability development on the company website
Educational Training	Regularly organize corporate sustainability development education courses for management and employees

Sustainability Promotion Group Organization Chart



1-4 Stakeholder Engagement

Through the Sustainability Promotion Group, the Company identifies stakeholder groups that have influence on or are influenced by our economic, environmental, and social dimensions in accordance with the GRI Standards' "Defining Report Content Principles." By referencing the five principles of AA1000 Stakeholder Engagement Standard (AA1000 SES): Dependency, Responsibility, Tension, Influence, and Diverse Perspective, and considering the company's actual operational conditions, we have identified eight major stakeholder groups related to Novatech, including: employees, shareholders/investors, government agencies, customers, suppliers, community neighbors, charitable organizations, and media.

Employees Employees are the cornerstone of corporate growth. Actively attracting, cultivating, and retaining talent, continuously creating a working environment where employees feel respected, safe, and stable, striving to enable everyone to realize their potential in their careers.	Shareholders/Investors Implement corporate governance, operate with integrity and comply with ethical standards, maintain mutual-benefit values among shareholders, management, the Board of Directors and other stakeholders, and seek long-term benefits for shareholders/investors.	Customers Customer demands drive company improvement. Through actively understanding customer needs and continuously researching technology, providing services that exceed customer satisfaction is key to the Company's sustainable operation.	Suppliers The supply chain affects the products and services provided by the Company. By exercising internal control over suppliers and contractors, the Company ensures the provision of stable and high-quality goods and services, maintains its reputation and quality standards, and fosters mutual trust and cooperative relationships.
Community Neighborhoods Good community and neighborhood relationships help with the Company's daily operations. Participating in community activities maintains positive interactions, which in turn generates positive feedback and support.	Government Agencies Actively complying with all regulatory and audit requirements of government agencies; occupational safety and health standards and corporate governance are among the essential elements of sustainable operation, and a fundamental commitment of the Company's management.	Charitable Organizations Fulfill social responsibilities by supporting public welfare activities, listening to opinions from various teams, upholding the spirit of giving back to society, and promoting the practice of corporate social responsibility.	Media Maintaining friendly media relations serves as a bridge for communication between the Company and the outside world; through periodic media exposure, the Company's achievements at each stage can be seen, and feedback and suggestions are humbly accepted for improvement.

Stakeholder Communication

In daily operations, Novatech develops diverse channels to communicate with stakeholders and establishes transparent communication management. We highly value the feedback provided by stakeholders. The President reports the contents and implementation status of stakeholder engagement to the Board of Directors, and we promptly adjust company policies in response to stakeholder expectations while fostering strong relationships with stakeholders.

The topics of concern to stakeholders, as well as the content, channels, and frequency of our communications with them, are detailed in the following table:

Employees ► Guided by the principle of merit-based talent selection and placing the right people in the right positions, the Company builds the foundation for its ongoing success by empowering employees to reach their full potential under a fair, equitable personnel system and a sound internal organizational structure.				
Topics of Concern	Engagement Method	Frequency	2025 Communication Results	Corresponding Chapter
Labor-Management Relations	- Labor-Management Meeting - Employee Welfare Committee - Business Operations Consensus Meeting - Occupational Safety and Health Committee	Quarterly	4 labor-management meetings 4 Employee Welfare Committee meetings - Held 4 Management Executive Meetings 4 Occupational Safety and Health Committee meetings	Chapter 5
Occupational Safety and Health	Ministry of Labor occupational accident reporting	Monthly	No work injury incidents occurred in 2025	Chapter 5
Communication and Coordination	- Compensation and Salary Adjustments - Employee Satisfaction Survey - Electronic bulletin board	Annually	- Average employee salary adjustment of 4.74% 2025 new employee job satisfaction survey overall average score of 93 points - Employee grievances: 0% - Internal information notices and announcements	Chapter 5
Educational and Training	Occupational Safety and Health Education and Training	Annually	2025 environmental, safety, and health course training hours reached 14.65 hours per person	Chapter 5
Physical and Mental Health Promotion	Workplace health promotion activities	Ad hoc	- On-site physical and mental health services and consultations by medical personnel: 38 participations; 3 health lectures - Held the Walkii Healthy Forest activity: 85 participants, total walking carbon reduction of 5,120.2 kg, with 5 trees planted alongside the activity	Chapter 5

Shareholders/ Investors					Important investors supporting Novatech's steady growth; strengthening the timeliness and transparency of information disclosure to protect the rights and interests of investors and shareholders
Topics of Concern	Engagement Method	Frequency	2025 Communication Results		Corresponding Chapter
Operating Performance	• Board of Directors • Investor Conferences	Quarterly	• 7 Board of Directors meetings held • 4 investor conferences held; small-scale investor engagement conferences: 38 sessions		Chapter 2
	• Annual Shareholders' Meeting	Annually	• 1 annual general shareholders' meeting convened • Shareholders can exercise voting rights through electronic voting, fully participating in voting on shareholders' meeting proposals		Chapter 2
Ethics and Integrity Management	• Company website • Spokesperson, mailbox	Ad hoc	• Integrity management contact window: President's Office • Email: Audit@novatech.com.tw • Tel: 03-6676868		Chapter 2
Sustainable Governance and Risk Management	• Investor section of the Company website • Stakeholder section of the Company website	Ad hoc	• Ranked among the top 5% in the Corporate Governance Evaluation for TPEX-listed Companies for six consecutive terms, and among the top 10% of TWSE/TPEX-listed companies with a market capitalization of NT\$10 billion or more for two consecutive terms. • Shareholders' meeting annual report, announcements, and sustainability report available for investors on the Company website / Sustainable Development section		Chapter 2
Government Agencies	Complying with government regulations, occupational safety and health standards. Implement corporate governance is one of the essential elements of sustainable operations and represents the Company's operational commitment.				
Topics of Concern	Engagement Method	Frequency	2025 Communication Results		Corresponding Chapter
Corporate Governance	Corporate Governance Evaluation	Annually	• Ranked among the top 5% of companies in Corporate Governance Evaluation for six consecutive years (6th to 11th term)		Chapter 2
Ethical Management	Financial reports and material information announcements	Real-time	• Relevant information is announced on the Market Observation Post System and the Company website		Chapter 2
	Participation in regulatory briefings, seminars, and industry associations	Ad hoc	• Maintaining ongoing communication with the competent authorities and actively cooperating with government policies • Participated in the TWSE briefing sessions on establishing sustainability internal controls and IFRS adoption		Chapter 2

Customers					Customer trust in our products and services is the foundation of stable operations.
Topics of Concern	Engagement Method	Frequency	2025 Communication Results	Corresponding Chapter	
Customer Relationship Management	• Customer satisfaction surveys	Annually	• 95.64% customer satisfaction rate by 2025	Chapter 3	
	• Business visits • Customer complaint handling procedures	Real-time	• Implemented a point-deduction mechanism to reduce quality deficiencies; the 2025 deficiency rate fell from 0.27% to 0.20%, an improvement of 0.07 percentage points • In 2025, through the joint efforts of all colleagues, no customer complaint incidents occurred	Chapter 3	
Sustainable Products and Innovation	• Annual report, announcements	Annually	• Cumulative total of 89 patent authorizations in 2025	Chapter 3	
Customer Health and Safety	• Products and Services	Ad hoc	• 3 products passed TS explosion-proof electrical equipment type certification	Chapter 3	
Ethics and Integrity Management	• Ethical Management Education and Training	Ad hoc	• Ethical corporate management regulations included as mandatory online courses, with 100% completion	Chapter 2	
Suppliers/Contractors					Mutual support with suppliers and contractors, focusing on quality, and working together to ensure sustainable management and reliable support.
Topics of Concern	Engagement Method	Frequency	2025 Communication Results	Corresponding Chapter	
Supply Chain Sustainability Management	Conducting supplier evaluation visits	Annually	• In 2025, visits to key or potentially at-risk vendors reached 3 • Cumulative on-site supplier audits reached 9	Chapter 3	
	Supplier Evaluation		• In 2025, the evaluation of the top 60 suppliers by transaction volume resulted in Tier 1 supplier ratings	Chapter 3	
	Supplier Recognition		• At the 2025 year-end banquet, outstanding contractors and suppliers actively participating in public welfare were publicly recognized	Chapter 3	
Occupational Safety and Health	Contractor Safety Discipline Commitment	Ad hoc	• In 2025, 48 suppliers signed the "Agreement of Subcontractor Commitment"	Chapter 3	
	Supplier Training	Ad hoc	• Contractor safety and health education and training requirement of 6 hours • Site entry safety course requirement of 1 hour • Daily pre-construction briefing meetings	Chapter 3	

Community Neighborhoods Implementing the philosophy of "taking from society, giving back to society," hoping to give back through public welfare investment and build a better future				
Topics of Concern	Engagement Method	Frequency	2025 Communication Results	Corresponding Chapter
Social participation	• Connecting suppliers to support social welfare organizations' charitable actions, caring for the disadvantaged and promoting social harmony	Annually	• Contributed charitable resources of approximately NT\$2.29 million • Volunteer participation hours reached 432.5 hours • Supported the archery team and special-education students' budai ball team at Shiguang Junior High School in Hsinchu County with NT\$300,000 in training funds • Co-organized the tee-ball tournament for five rural schools, with NT\$120,870 in event organization expenses • Sponsored the "Sowing the Seeds of Reading – Shared Prosperity Program" • Donated NT\$100,000 to the Ditmanson Medical Foundation Chia-Yi Christian Hospital care equipment fund • Supported the Genesis Social Welfare Foundation's construction of its 18th branch, in Hualien • Sponsored the Yuan-Ke Mixed Chorus of Hsinchu County's ethnic integration program	Chapter 6
Environmental Sustainability	• Investing in environmental protection, community service, and sustainability actions	Ad hoc	• Together with suppliers, invested in building a water circulation system in the Gonglaoping Community, Fengyuan District, Taichung City, promoting the effective retention and reuse of water resources, with NT\$350,000 invested	Chapter 6
Charitable Organizations Fulfill social responsibilities by supporting public welfare activities, listening to opinions from various teams, upholding the spirit of giving back to society, and promoting the practice of corporate social responsibility.				
Topics of Concern	Engagement Method	Frequency	2025 Communication Results	Corresponding Chapter
Diversity, Equality, and Inclusion	• Volunteer Service	Annually	• Voluntary volunteer participation reached a cumulative 432.5 hours as of 2025	Chapter 6
Social participation	• Joining Hands with Partners, Investing in Public Welfare	Real-time	• In 2025, suppliers were again invited to participate in the "Rebirth Etude" second-hand goods charity sale held by the Marginalized Youth Service Center of the Catholic Diocese of Hsinchu, giving items the meaning of "rebirth." For six consecutive years, 88 volunteer participations have been contributed, supporting youth development and environmental sustainability through concrete action	Chapter 6
Media Media evaluation and coverage play an important role in Novatech's continuous improvement and growth				
Topics of Concern	Engagement Method	Frequency	2025 Communication Results	Corresponding Chapter
Information Disclosure	• Press releases, official website	Ad hoc	• Published 34 press releases in Chinese and English • Received the Hsinchu County Government Certificate of Merit for Educational Donation to Shiguang Junior High School in 2025 • Received the 1111 Job Bank Happy Enterprise Gold Award in 2025	Chapter 0
Regulatory Compliance	• Establishment of Whistleblowing Mailbox for Integrity Violations	Ad hoc	• No penalties for violations of ethical corporate management • Whistleblower mailboxAudit@novatech.com.tw	Chapter 2

1-5 Material Topics Identification and Analysis

To build the Company's sustainability DNA, strengthen its social responsibility competitiveness, and understand stakeholders' concerns regarding Novatech's sustainability issues, we adhere to the GRI Universal Standards 2021 and the AA1000 SES guidelines. Through four steps (identification, prioritization, confirmation, and review), we identify sustainability issues highly relevant to stakeholders, analyze their potential positive and negative impacts, and confirm the Company's material sustainability topics through survey analysis of impact probability and significance.

Given that the materiality analysis results have not undergone significant change, and operating activities over the past three years were assessed as having no material changes and generating no new impacts, the topics from the prior year were maintained for 2025. From 2026 onward, the frequency of materiality analysis has been adjusted from once a year to once every 2 years. If a Company operational issue arises in a non-analysis year that could change the material topics, an additional materiality analysis will be conducted on an ad hoc basis.

Amid the global sustainability wave, biodiversity has become an emerging focus of corporate sustainability management. GRI published a major update to its "Biodiversity" standard in early 2024, with "GRI 101: Biodiversity 2024" applicable from January 1, 2026; the biodiversity topic was included in the 2025 assessment.

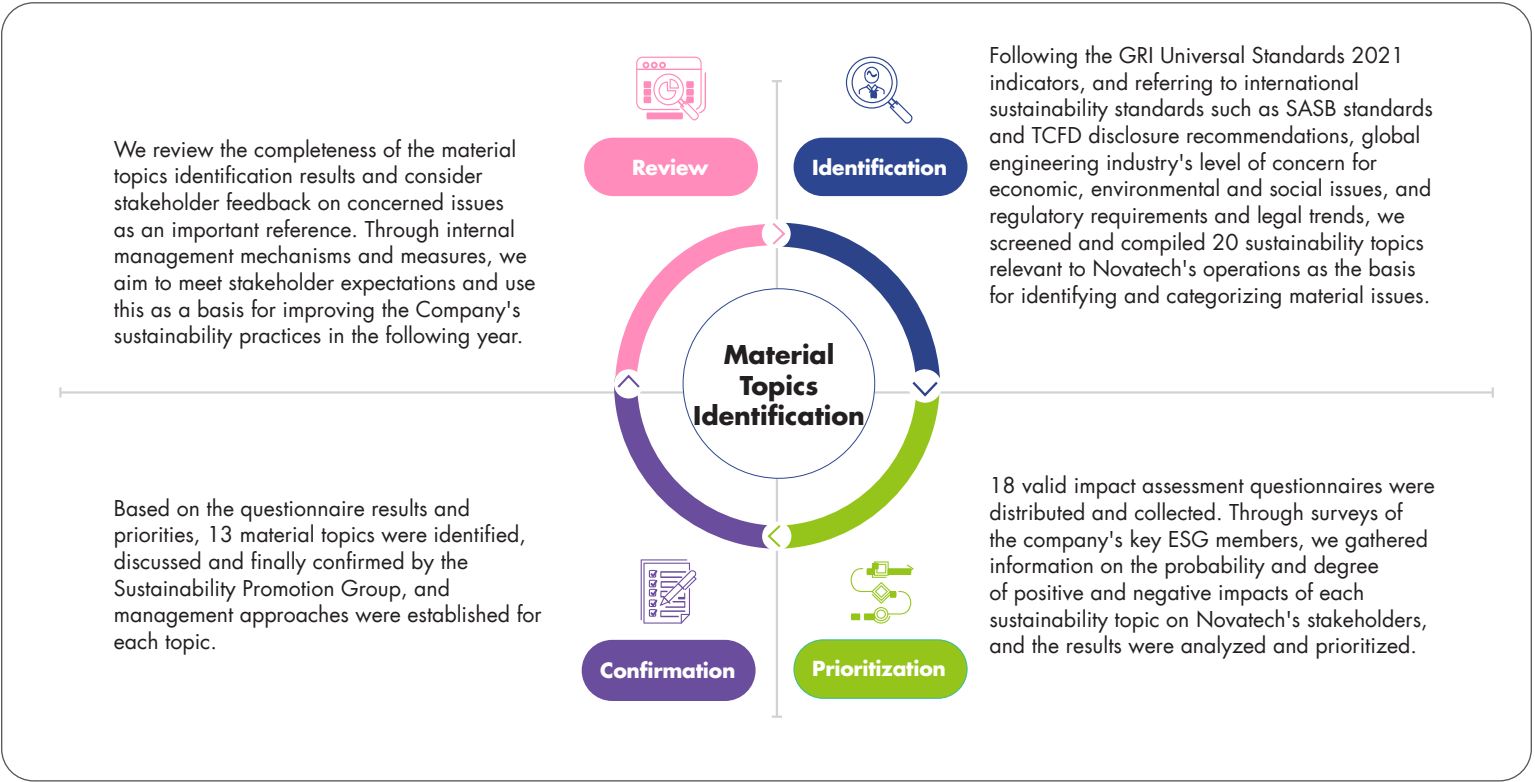
Explanation of the Materiality Assessment of the Biodiversity Topic

The Company is committed to being the best partner for high-tech facility system integration, with core businesses covering the design and manufacture of high-tech machinery and equipment at home and abroad, as well as chemical supply system piping configuration and installation services. This year, a materiality assessment was conducted in accordance with GRI 3: Material Topics 2021; following the assessment, "biodiversity" was identified as a non-material topic. The specific assessment rationale and operational context are as follows:

Assessment Item	Identification Content
Operating Model and Site Selection	The Company is positioned as a technology design and engineering services integrator, with no physical manufacturing plants of its own.All regular office premises are located in well-developed urban commercial districts, entirely uninvolved with — and not adjacent to — any statutory ecological protection areas, national parks, or sensitive environments of high biodiversity value.
Impact and Dependency Assessment	Within the Company's operating boundary, daily office and engineering service processes have an extremely low direct dependence on natural resources, and operations pose no material risk of surface habitat destruction, invasive species introduction, or direct discharge of pollutants into sensitive ecosystems.
Management at the Engineering Execution End	Although the Company is not a source of material impact, when performing piping configuration and equipment installation at customer sites (high-tech plants), it strictly complies with the customer plants' environmental protection and chemical leak prevention regulations, implementing green construction to ensure potential environmental disturbance is minimized.

Based on the above environmental context and impact assessment, the Company did not list biodiversity as a material topic this year, and will continue to monitor the development of global nature-related disclosure trends and reassess regularly. °

In 2024, 20 key sustainability topics were collected and screened, comparing them with the domestic engineering industry's level of concern for economic, environmental, and social issues. Through questionnaire distribution, analysis, prioritization, and consolidation, these topics were compared with industry trends and benchmark peers' concerns. Taking into account the company's issue development status, 13 material sustainability topics were identified as the basis for compiling and disclosing this sustainability report. The screening steps are explained as follows:



Positive and Negative Impacts of Annual Material Topics

Based on the probability of occurrence of positive and negative impacts and the scale and scope of influence on sustainability dimensions, each material topic is examined one by one for its sphere of influence across the Company's upstream value chain, Company operations, and downstream boundary. The 13 material topics were given quantified scores.

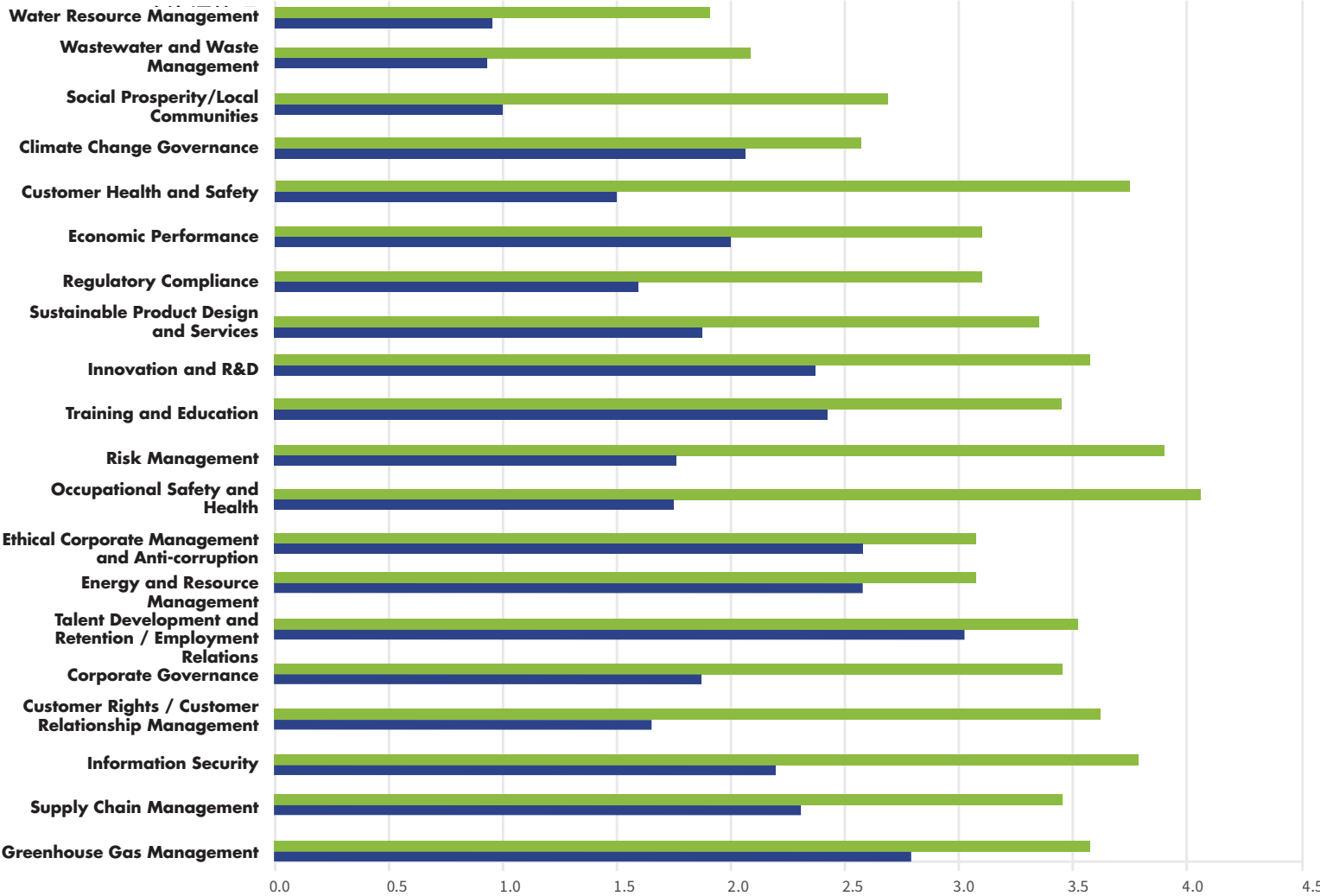
Material Topics Positive Matrix

Positive materiality threshold: average score above 3.5.
● Probability of Positive Occurrence ● Degree of Positive Impact



Material Topics Negative Matrix

Negative materiality threshold: average score above 3.5.
● Degree of Negative Impact ● Probability of Negative Occurrence



2025 Annual Material Topics

List of Material Topics

Major Issues for 2025 (13 Items)
Ethics and Integrity Management
Operational Regulatory Compliance
Supply Chain Sustainability Management
Climate Change and Greenhouse Gas Management
Labor-Management Relations
Training and Education
Customer Relationship Management
Sustainable Governance and Risk Management
Information Security
Sustainable Environmental Management
Sustainable Products and Innovation
Occupational Safety and Health
Customer Health and Safety

Prioritization	Total Score	Aspect	Material Topics	Significance to the Organization	Positive		Negative		Included as a Material Topic	Note
					Actual	Potential	Actual	Potential		
1	14.17	E	Greenhouse Gas Management	With environmental and ecological deterioration, energy and natural resource shortages, intensifying climate change, and increasingly stringent government regulations, the Company is committed to reducing greenhouse gas emissions, continuing to advance and implement energy conservation and carbon reduction through concrete action.	⊙	⊙		⊙	⊙	
2	14.11		Information Security	Information security concerns the stability of Company operations; information security mechanisms, protective measures, and emergency response procedures have been established to ensure the security of operational information and the appropriate protection of information assets.	⊙	⊙		⊙	⊙	
3	14		Supply Chain Management	Establishing supplier management mechanisms, including supplier selection, regular evaluation, and ESG management assessment, and embedding sustainability concepts into evaluation standards to realize sustainable value and service quality.	⊙	⊙		⊙	⊙	
4	13.67	G	Customer Relationship Management	Proactive customer relationship management enables a better understanding of customer needs; the Company should strive to ensure the protection of customer information and enhance trust in cooperation, in order to build long-term, stable cooperative relationships with customers.	⊙	⊙		⊙	⊙	
5	13.56		Ethical Corporate Management and Anti-corruption	The enterprise adheres to management strategies of integrity and responsible governance, including anti-corruption statements and actions, prohibiting the acceptance of gifts, collusion, and all deceptive, dishonest, and illegal conduct. Dishonest and illegal conduct will face penalties and will also affect corporate reputation.	⊙	⊙		⊙	⊙	
6	13.56		Corporate Governance	Establishing a corporate governance structure, maintaining the effective operation of the Board of Directors and each functional committee, and strengthening corporate governance and protecting shareholder rights by enhancing directors' professionalism and diversity and introducing performance evaluation mechanisms.	⊙	⊙		⊙	⊙	
7	13.44	S	Talent Development and Retention / Employment Relations	Employees are the foundation of the Company's sustainable operation; the Company firmly believes that only with satisfied employees can it continuously create higher performance. Building a happy workplace environment for employees is therefore our commitment.	⊙			⊙	⊙	
8	13.33		Occupational Safety and Health	Establishing an operational safety management system — strengthening, promoting awareness of, and preventing occupational accidents — to protect the health and safety of employees and contractors.	⊙	⊙		⊙	⊙	
9	13.17	G	Risk Management	Establishing risk management mechanisms and implementing risk control, adaptation, and process verification procedures, to strengthen operational resilience in response to a volatile market environment.	⊙	⊙		⊙	⊙	Consolidated into Corporate Governance
10	13.11	E	Energy Management	Committed to reducing energy use and using resources efficiently, with institutionalized management to lower energy and resource consumption, promoting energy conservation to achieve carbon reduction goals, and ensuring the coexistence and shared prosperity of environmental protection and corporate development.	⊙	⊙			⊙	Renamed: Sustainable Environmental Management
11	12.83	S	Training and Education	The Company's technological development and competitive advantages are able to maintain a key market position thanks to outstanding talent. Providing diverse learning channels and training systems, enhancing organizational competitiveness to respond to market challenges.		⊙		⊙	⊙	
12	12.83		R&D Innovation	Innovative product development can meet the ever-changing needs of the market; enhancing employees' professional capabilities enables products to reach the market quickly and increase economic benefits. Only by innovating with differentiation based on market trends, industry development, and customer needs can the Company be more competitive.	⊙	⊙		⊙	⊙	
13	12.39		Regulatory Compliance	Complying with all policy requirements, formulating related policies and measures for regulations, and requiring all colleagues to comply with all business-related laws, to prevent violations from impacting the Company's continued operations.	⊙	⊙		⊙	⊙	
14	12.28	G	Sustainable Product Design and Services	Innovative products can demonstrate the Company's technical strength and commitment to providing high-quality solutions, thereby enhancing brand value and attracting more customers and partners.	⊙	⊙			⊙	Consolidated into Innovation and R&D
15	11.72		Customer Health and Safety	The enterprise should rigorously manage product quality to ensure customers receive products of the best quality. Conversely, poor product quality will affect corporate reputation and reduce customer loyalty, in turn exposing the enterprise to the risk of operational disruption.	⊙	⊙		⊙	⊙	
16	11.67		Economic Performance	Economic performance provides shareholders with reasonable investment returns, ensures sufficient resources to care for employees, and creates mutually beneficial, win-win relationships with partners, driving the shared growth of society and the enterprise.	⊙	⊙				
17	11.17	E	Climate Change Governance	In response to global environmental protection trends and in line with the development of the national overall greenhouse gas reduction strategy, tracking the Company's greenhouse gas emissions.	⊙	⊙		⊙		
18	9.11	S	Social Prosperity/Local Communities	Across all operating activities, communicating with local communities, conducting impact assessments, or advancing development programs, effectively maintaining friendly relations with local communities and demonstrating corporate social responsibility.	⊙					
19	8.61	E	Wastewater and Waste Management	Continuously monitoring water withdrawal and water use records, conducting analysis and improvement, reusing recycled water to reduce environmental pollution, placing importance on waste management, and properly treating wastewater and waste to maintain ecological balance.	⊙	⊙				
20	8.06		Water Resource Management	Strengthening water resource management measures, reducing the risk of water shortages, implementing water management and water use reduction, and enhancing recycling and reuse.	⊙	⊙				

Material Topics and Internal/External Impact Boundaries

In 2025, Novatech identified 13 material topics across three major dimensions: governance, environment, and people (including human rights). Based on stakeholders' level of concern and degree of impact for each topic, we disclose and track sustainability performance accordingly. Furthermore, this year, we proactively referenced the Electrical & Engineering Services Industry Standards of the Sustainability Accounting Standards Board (SASB) to disclose sustainability performance metrics relevant to our industry stakeholders, thereby enhancing our sustainability governance.

Value Chain Impact Boundary V

Aspect	Material Topics	Significance of the Material Topic	GRI Index	SASB Index	Corresponding Chapters	Within organization	Outside organization						
						Novatech	Shareholders	Customers	Suppliers	Community Neighborhoods	Government agencies	Charitable Organizations	Media
Economy	Ethics and Integrity Management	Comply with all applicable laws and regulations. Company decisions and business activities must adhere to government regulations. Any illegal or dishonest behavior is strictly prohibited, and all actions must be executed according to integrity management principles.	205	Business Ethics	Chapter 2 Page 40 ~ 42	☑	☑	☑	☑				☑
	Sustainable Governance and Risk Management	1. Disclose information about the organization's governance structure, composition, knowledge, roles, and remuneration. Assist external stakeholders in understanding how the organization manages and integrates economic, environmental and human (including human rights) impacts into its strategy and operations. The Company's Board of Directors and senior management participate in the governance of economic, environmental, and social issues, establish relevant systems and performance monitoring, and provide necessary resources to support sustainable strategies and decision-making. 2. The Company's risk identification, risk policies, risk management and assessment procedures, and strategies for mitigating risks.	2-9 ~ 2-13		Chapter 2 Page 35 ~ 38	☑	☑	☑	☑	☑			☑
	Regulatory Compliance	Through establishing compliance regulations for company business conduct to ensure directors and managers operate in accordance with relevant government regulations.	2-27	Business Ethics	Chapter 2 Page 42	☑			☑	☑	☑	☑	☑
	Information Security Management	Information security is related to all operational and financial information of the Company, as well as customer and personal information, directly affecting the Company's reputation and trust with customers and partners.	Specific topics		Chapter 2 Page 43 ~ 45	☑		☑	☑				
Products	Supply Chain Sustainability Management	1. Supplier management process, policies, and implementation of supplier ESG self-assessment questionnaires. 2. Using social and environmental criteria to screen and evaluate suppliers. 3. Negative environmental and social impacts in the supply chain and actions taken.	204 306 414		Chapter 3 Page 53 ~ 55	☑		☑	☑				☑
	Customer Relationship Management	Effectively understand and respond to customer needs while maintaining clear communication channels, and regularly review customer satisfaction survey results to drive improvements and build strong customer relationships.	418		Chapter 3 Page 57 ~ 58	☑		☑					
	Customer Health and Safety	1. Assess the impact of products and services on customer health and safety, and whether there have been any incidents of non-compliance with regulations concerning product and service health and safety. 2. Explain the structural integrity and safety of project construction, and disclose monetary losses related to defect and safety-related rework costs and legal proceedings (if any).	416 417	Structural Integrity and Safety	Chapter 3 Page 59	☑		☑					

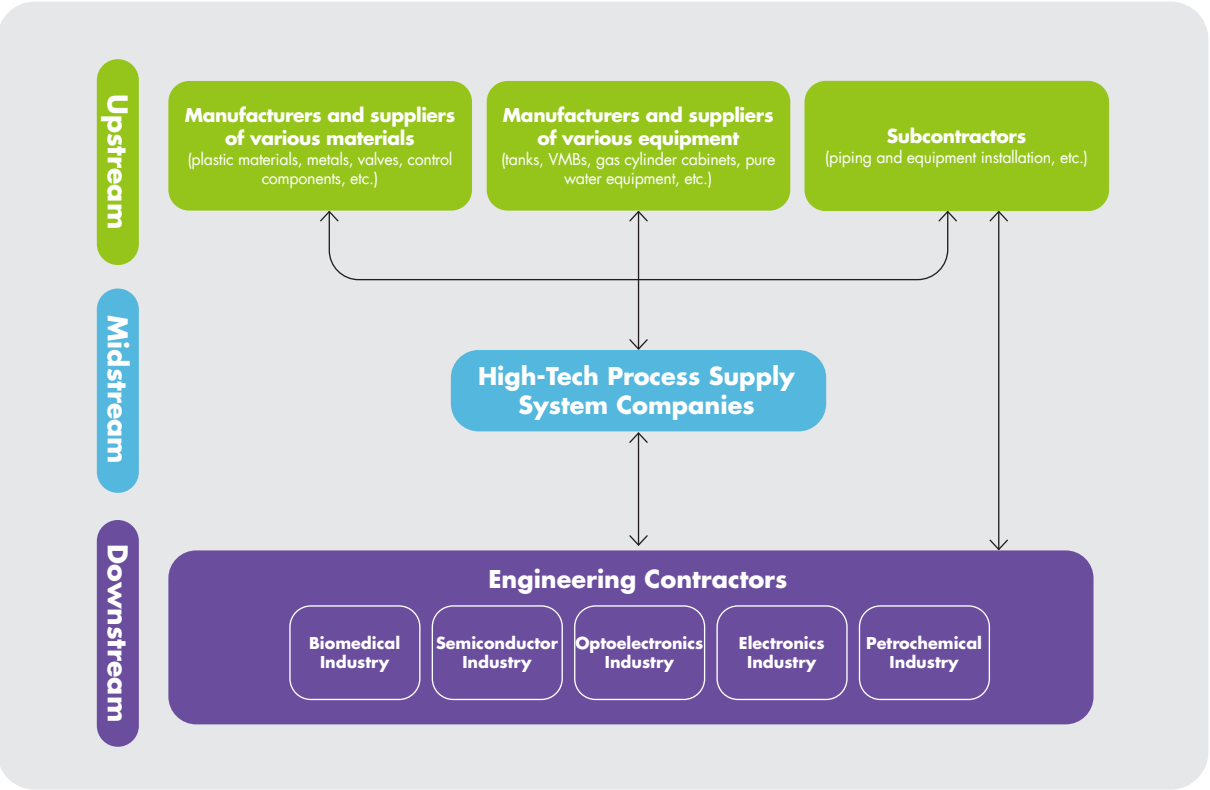
Aspect	Material Topics	Significance of the Material Topic	GRI Index	SASB Index	Corresponding Chapters	Within organization	Outside organization						
						Novatech	Shareholders	Customers	Suppliers	Community Neighborhoods	Government agencies	Charitable Organizations	Media
Environment	Energy Management	Based on the concept of environmental sustainability, Novatech strives to reduce environmental impacts from product design, services, activities, and production. We are committed to complying with energy-related regulations and addressing stakeholder needs by executing an energy management system to create a green and energy-efficient environment.	302	Environmental Impact	Chapter 4 Page 68 ~ 69	☑				☑	☑		☑
	Climate Change and Greenhouse Gas Management	1. Evaluate and monitor significant risks and opportunities brought by climate change to the enterprise, establish and implement strategies to mitigate risks and capture opportunities, and assess their financial impacts. 2. Global warming caused by greenhouse gases is a critical issue that threatens the survival of ecosystems worldwide. Novatech recognizes this as a key concern for corporate sustainability and actively promotes energy conservation and carbon reduction.	305		Chapter 4 Page 62 ~ 68	☑					☑		☑
	Sustainable Products and Innovation	1. The company's research and development of environmental friendly products and services encompasses the management of toxic and hazardous substances in the manufacturing process and conflict minerals policies, ensuring no negative impacts on human health, the environment, and human rights that could compromise customer health and safety. 2. Describe the company's process for evaluating and managing environmental risks in projects, and disclose the number of cases that violated environmental permit standards or regulations. 3. Describe the company's facility life cycle assessment implementation, including the number of projects certified under third-party sustainability standards and the process of incorporating energy and water efficiency factors from the operational phase into project planning and design. 4. Disclose the total amount of fossil fuel-related projects and renewable energy-related projects under construction, the total amount of cancelled or reduced fossil fuel-related projects, and the total amount of non-energy projects related to climate change mitigation.	Specific topics	Lifecycle Impacts of Buildings	Chapter 3, pages 48–52	☑		☑					
Society	Labor-Management Relations	Employees are the foundation of the Company's sustainable operations. We firmly believe that satisfied employees are essential to continuously achieving higher performance. Therefore, fostering a happy workplace is our commitment.	401 402	Workforce Health and Safety	Chapter 5 Page 73 ~ 80	☑							
	Occupational Safety and Health	Occupational safety and health is not only a legal responsibility of enterprises but also the cornerstone of a healthy, safe, and sustainable corporate culture. Through active engagement and implementation of occupational safety and health management, the Company can achieve more sustainable long-term operations.	403		Chapter 5 Page 86 ~ 88	☑					☑		☑
	Training and Education	Average training hours per employee per year, programs to enhance employee competencies and provide transition assistance, and the percentage of employees receiving regular performance and career development reviews.	404		Chapter 5 Page 81 ~ 84	☑							☑

1-6 Creating a Sustainable Value Chain

As a sales, design, and engineering contractor for high-tech industry process supply system equipment, Novatech focuses on creating win-win outcomes. By adjusting business order structures, improving raw material supply chain management to control delivery schedules and costs, continuously deepening vertical and horizontal resource integration, and enhancing suppliers' sustainability capabilities, we aim to maintain healthy overall capacity utilization and support positive medium- to long-term operational development.

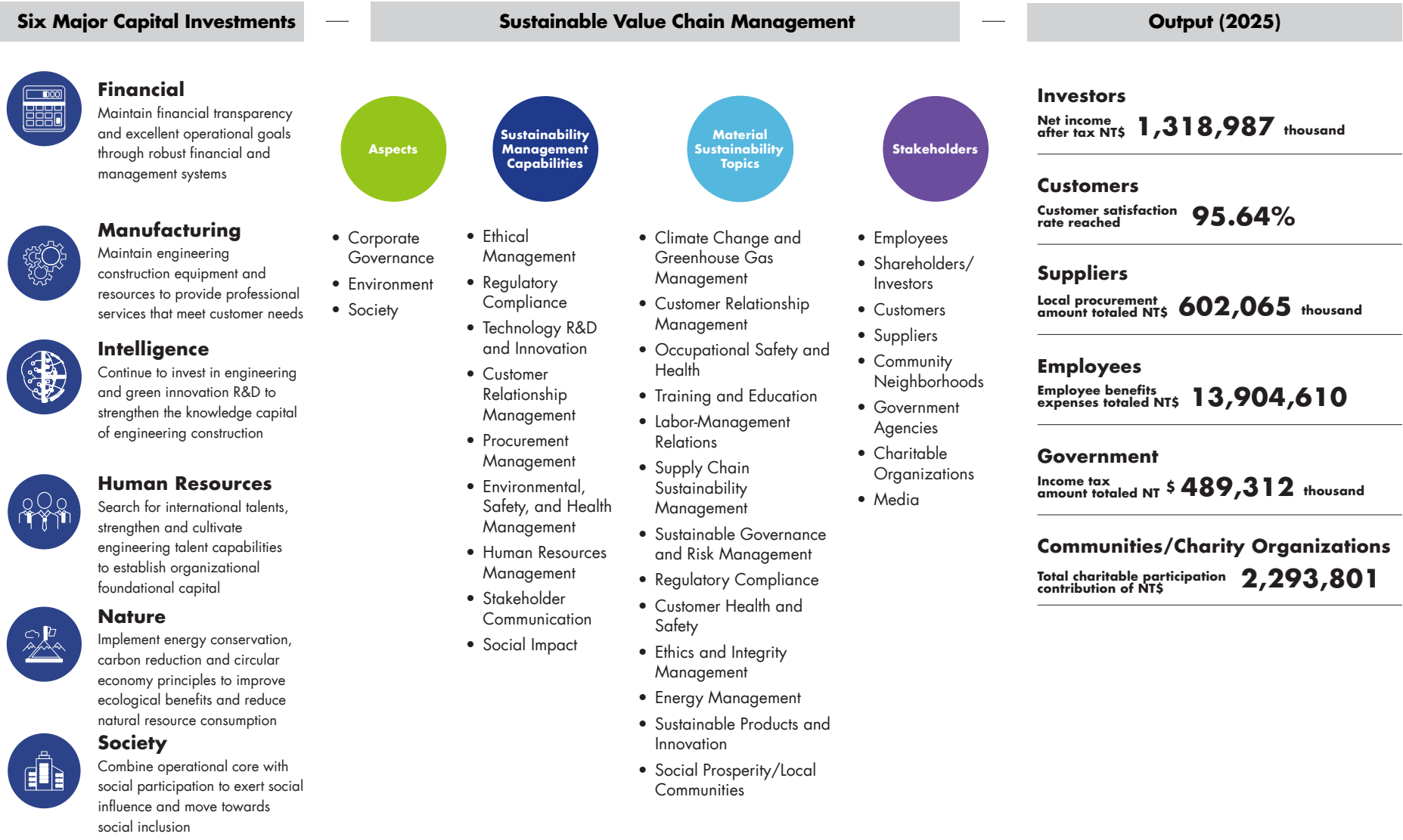
Supply Chain Introduction

Novatech's supply chain position lies between project owners and engineering materials, equipment, and subcontractors. We primarily deliver process supply system equipment and engineering services based on property owners' requirements. Novatech regards suppliers as strategic partners and firmly believes that business operations should promote coexistence, mutual prosperity, and shared growth with our supplier partners. Novatech's suppliers can be divided into three categories: material manufacturers, equipment manufacturers, and subcontractors. The upstream, midstream, and downstream relationships are shown in the following diagram:



Sustainable Value Chain Management

By utilizing six major forms of capitals (financial, manufacturing, intellectual, human, natural, and social), Novatech drives internal corporate sustainability management mechanisms to maximize operational profits and shareholder value while generating economic, environmental, and social benefits. In promoting organizational sustainability management, we enhance performance through multiple ESG management and maintain active communication with stakeholders. We actively promote sustainability management mechanisms to evaluate and manage the value created for stakeholders across the Company's entire value chain. Our goal is to maximize outcomes and jointly enhance the Company's sustainable value.



1-7 Management Approach for Material Topics

Sustainable Governance and Risk Management

Importance to Novatech	Corporate governance is the foundation of operations; in daily operating activities, the Company strengthens risk management and formulates policies and reward-and-punishment mechanisms to prevent potential integrity risks.
Actual – Positive	Establishing risk control systems, enhancing the trust of the market and investors, and stabilizing relationships with customers and suppliers
Actual – Negative	Facing rapidly changing environmental regulations and external policy pressure, leading to risks of plan adjustments or resource misallocation.
Policy/Commitment	Ensuring the Company's sound operation and sustainable development, and serving as the basis for all types of risk management and implementation across the Company: formulating the "Risk Management Policy," the "Corporate Governance Best Practice Principles," and the "Rules for Performance Evaluation of Board of Directors."
Linked SDGs	8DECENT WORK AND ECONOMIC GROWTH 11SUSTAINABLE CITIES AND COMMUNITIES
Performance Indicators	Short-term (1–2 years) 2025 - Regularly conducting performance evaluations of directors and senior managers, with evaluation scores above 90. - Implementing risk management procedures, submitting risk monitoring reports to the Board of Directors and the Audit Committee at least once annually to assess the effectiveness of controls - Meeting the required ratio of director and supervisor continuing education hours under the continuing education guidelines, with director training hours exceeding 6 hours.
	Medium-term (3–5 years) 2028 - Regularly conducting performance evaluations of directors and senior managers, with evaluation scores above 90. - Implementing risk management procedures, submitting risk monitoring reports to the Board of Directors and the Audit Committee at least once to assess the effectiveness of controls. - Meeting the required ratio of director and supervisor continuing education hours under the continuing education guidelines, with director training hours exceeding 6 hours.
	Long-term (5–10 years) 2032 - Regularly conducting performance evaluations of directors and senior managers, with evaluation scores above 90. - Implementing risk management procedures, submitting risk monitoring reports to the Board of Directors and the Audit Committee at least once annually to assess the effectiveness of controls - Meeting the required ratio of director and supervisor continuing education hours under the continuing education guidelines, with director training hours exceeding 6 hours.
Projects/Actions	- Regularly convening functional committee / Board of Directors meetings to discuss major Company matters, with systems in place to avoid conflicts of interest involving directors. - Regularly conduct performance evaluations of directors and senior executives, and review remuneration policies, systems, standards, and structures. - Establish management mechanisms to measure and monitor liquidity positions for liquidity risk. - Conducting asset allocation in consideration of overall risk, own capital, and liability characteristics, and establishing risk management for each line of business.
Annual Results	- Regular internal performance evaluation scores for directors and senior managers above 90; external Board performance evaluations conducted every three years — the Board performance evaluation was conducted in 2023, with the next scheduled for 2026 - Submitted risk monitoring reports to the Board of Directors and the Audit Committee twice during the year - In 2025, all directors' continuing education hours complied with the director and supervisor continuing education requirements, with total annual director training hours of 90 hours (Note: under Article 4 (Training Hours) of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies," newly appointed directors of TWSE/TPEX listed companies should complete at least 12 hours of training per year, and continuing directors at least 6 hours)
Grievance Mechanisms	Contact Window: Audit Committee Contact: - Whistleblower mailbox: Audit_Committee@novatech.com.tw - Tel: 03-6676868 - Communication methods: Email, phone, face-to-face meeting

Ethics and Integrity Management

Importance to Novatech	Comply with all applicable laws and regulations. Company decisions and business activities must adhere to government regulations. Any illegal or dishonest behavior is strictly prohibited, and all actions must be executed according to integrity management principles.
Actual – Positive	Ensure that employee behaviors align with business ethics and social expectations, enhance corporate reputation, and comply with fair trade practices and anti-corruption policies and management to avoid penalties.
Actual – Negative	Negative incidents can harm corporate image, and in serious cases, the Company could face litigation.
Policy/Commitment	- Established internal regulations including "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", and "Code of Ethical Conduct" - Require directors and senior management to issue declarations of compliance with the integrity management policy, and employees to comply with the integrity management policy. - During the project bidding process, cooperate with customer tendering methods, uphold the principles of openness, fairness, and honesty, sign integrity management commitments in bidding documents, and participate in bidding activities in accordance with laws, regulations, and tender requirements. Resist any form of bribery and unfair competition practices, and insist on operating legally.
Linked SDGs	8DECENT WORK AND ECONOMIC GROWTH 17PARTNERSHIPS FOR THE GOALS
Performance Indicators	Short-term (1–2 years) 2025 - All-employee participation in ethical corporate management and anti-corruption training reached 90% - Insider trading prevention awareness conducted annually, with 0 insider trading violations - When taking office, managers at division level and above sign the "Declaration of No Violation of Integrity Principles," with a 100% signing rate.
	Medium-term (3–5 years) 2028 Regularly assessing integrity risks and auditing related topics - All-employee participation in ethical corporate management and anti-corruption training 100% completed - Insider trading prevention awareness conducted regularly, with 0 insider trading violations - When taking office, managers at division level and above sign the "Declaration of No Violation of Integrity Principles," with a 100% signing rate.
	Long-term (5–10 years) 2032 Regularly assessing integrity risks and auditing related topics - All-employee participation in ethical corporate management and anti-corruption training 100% completed - Insider trading prevention awareness conducted regularly, with 0 insider trading violations - When taking office, managers at division level and above sign the "Declaration of No Violation of Integrity Principles," with a 100% signing rate.
Projects/Actions	- Established comprehensive internal control systems and formulated and implemented annual audit plans in accordance with the Company's Internal Control Systems - Conducting annual employee awareness programs on relevant regulations and policies, with professional ethics and legal compliance included in mandatory employee courses. - Establishing an assessment mechanism for dishonest conduct risk and a whistleblowing system.
Annual Results	- Integrity, ethics, and anti-corruption course training achievement rate of 100% 0 insider trading violations - Upon taking office, supervisors at the division level and above sign a "Declaration of No Conduct in Violation of Integrity Principles," with a 100% signing rate
Grievance Mechanisms	Internal Whistleblowing System: Stakeholders/Stakeholder Contact Channels - Contact Window: Integrity management contact window: President's Office, Auditing Office - Email: Audit@novatech.com.tw - Tel: 03-6676868 - Communication methods: Email, phone, face-to-face meeting

Regulatory Compliance

Importance to Novatech	Complying with regulations across the social, economic, and environmental dimensions, and presenting the causes of violations and improvement measures.	
Actual – Positive	Strictly comply with relevant domestic and international regulations to maintain a positive corporate image, stabilize market order, protect the natural environment and stakeholders' interests.	
Actual – Negative	If violations of laws and regulations occur, the Company may face fines and penalties. In serious cases, restrictions on sales activities in affected regions may be imposed, damaging its corporate image and impacting business operations.	
Policy/Commitment	- Establish regular review mechanisms for laws and other requirements to prevent company violations of standards and ensure compliance with new regulatory trends and requirements. - A public "Ethical Corporate Management Violation Whistleblowing Mailbox" provides internal employees with a dedicated suggestion box for raising integrity-related recommendations.	
Linked SDGs	 	
Performance Indicators	Short-term (1–2 years) 2025 - Professional ethics and legal compliance awareness training achievement rate of 85% - Maintain zero major penalty incidents and control compliance violations to fewer than three cases per year	
	Medium-term (3–5 years) 2028 - Professional ethics and legal compliance awareness training achievement rate of 85% - Maintain zero major penalty incidents and control compliance violations to fewer than three cases per year	
	Long-term (5–10 years) 2032 - Professional ethics and legal compliance awareness training achievement rate of 90% - Maintain zero major penalty incidents and control compliance violations to fewer than three cases per year	
Projects/Actions	- Regularly review legal compliance status. Any violations must be reported to the Board of Directors or shareholders' meetings, and disciplinary actions shall be implemented accordingly. - Establish a whistleblowing system that includes reporting procedures, whistleblower protection mechanisms, and incentive mechanisms. - For employees who violate integrity management principles, disciplinary actions will be taken according to the "Employee Reward and Punishment System" as appropriate.	
Annual Results	- Professional ethics and legal compliance awareness training achievement rate of 100% 0 major penalty incidents and violations in 2025	
Grievance Mechanisms	Stakeholders/Stakeholder Contact Channels - Integrity management contact window: President's Office, Auditing Office - Email: Audit@novatech.com.tw - Tel: 03-6676868 - Communication methods: Email, phone, face-to-face meeting (For employees of different levels who have violations, they will be directed to different levels of grievance channels.)	

Information Security

Importance to Novatech	Information security is related to all operational and financial information of the Company, as well as customer and personal information, directly affecting the Company's reputation and trust with customers and partners.	
Actual – Positive	An effective information security management mechanism can enhance information security awareness among all employees and reduce operational losses caused by security incidents.	
Actual – Negative	If the Company's security system is attacked, the information systems and data may be subject to improper use, leakage, tampering, and destruction, which could result in operational risks and hazards.	
Policy/Commitment	- Strengthen information security management, establish a secure and reliable information operating environment, and ensure the security of data, systems, equipment and networks. - Enhance information security awareness among all employees.	
Linked SDGs	 	
Performance Indicators	Short-term (1–2 years) 2025 - Information security awareness course completion rate of 80% - Endpoint security protection (MDR) deployment coverage of 60% - System vulnerability patching tool deployment coverage above 60%	
	Medium-term (3–5 years) 2028 - Information security awareness course completion rate of 90% or above - Endpoint security protection (MDR) deployment coverage of 85% or above	
	Long-term (5–10 years) 2032 - Information security awareness course completion rate of 95% - Endpoint security protection (MDR) deployment coverage of 100%	
Projects/Actions	- Building a comprehensive information security management system, adopting the ISO 27001 standard, and continuously implementing and monitoring the information security management framework. - Reduce network attacks and virus threats, patch antivirus vulnerabilities - Regularly reviewing information security policies, emergency reporting, incident response, and related procedures, and formulating an information security incident response plan.	- Information security risk rating score of 60% - Regular annual vulnerability scan of existing core systems conducted once - System vulnerability patching tool deployment coverage above 70% - Information security risk rating score of 80% or above - Regular annual vulnerability scan of existing core systems conducted once - System vulnerability patching tool deployment coverage above 90% - Information security risk rating score of 80% or above - Regular annual vulnerability scans of existing core systems conducted twice - Continuously promoting information security awareness, strengthening employees' security consciousness, and conducting employee information security training. - Conducting regular drills.
Annual Results	- Information security awareness course completion rate of 100% - Endpoint security protection (MDR) deployment coverage of 80% - System vulnerability patching tool deployment coverage above 70%	- Information security risk rating score of 90% - Regular annual vulnerability scan of existing core systems conducted once
Grievance Mechanisms	- Contact window: President - Email: Employee_opinion@novatech.com.tw - Tel: 03-6676868	Communication methods: Email, phone, face-to-face meetings, and an employee suggestion box

Sustainable Products and Innovation

Importance to Novatech	R&D and innovation are the focus of the Company's sustainable development. Through process technology improvement, enhancing quality and reducing costs; understanding market demand, developing high-value-added new products, and enhancing market competitiveness.	
Actual – Positive	Provide sustainable products and services such as green product design and waste gas treatment, aligning with environmental protection and energy conservation trends, meeting customer needs, and reducing environmental impact.	
Actual – Negative	Failure to meet product environmental protection and energy conservation requirements may impact customer orders and misalign with market trends.	
Policy/Commitment	- Actively developing and integrating suppliers' innovative sustainability solutions, empowering customers' sustainability transformation and helping customers realize sustainable operation. - Develop new engineering project procedures and operational specifications in response to market shifts and requirements - Promote green supply chain management to provide customers with hazard-free green products	
Linked SDGs	 	
Performance Indicators	Short-term (1–2 years) 2025 - Obtained more than 22 equipment-related certifications (including patents) - Maintenance of patent validity periods and equipment-related certification validity periods: 100% of cases maintained	- Implemented 5 operational process optimizations - Employees hold an average of more than 2 engineering-related and operation supervisor certificates per person.
	Medium-term (3–5 years) 2028 - Obtained more than 40 equipment-related certifications (including patents) - Maintenance of patent validity periods and equipment-related certification validity periods: 100% of cases maintained	- Implemented 6 operational process optimizations - Achieve an average of 3 engineering-related or operation supervisor certificate per employee.
	Long-term (5–10 years) 2032 - Obtain 50 equipment-related certifications (including patents) - Maintenance of existing patents within their validity periods: 100%	- Implemented 8 operational process optimizations - By 2032, achieve an average of 3 engineering-related certificates and operation supervisor certificates per employee
Projects/Actions	- Continue progress by utilizing R&D capabilities and personnel to drive the development of advanced technology products. - Process optimization projects are undertaken by R&D resources and development personnel.	- Maintaining momentum in deploying R&D resources for forward-looking technology product development. - Researching the circular economy and implementing process optimization projects.
Annual Results	- Patents obtained (certificates issued) as of December 31, 2025: 16 (cumulative total of 38) - In 2025, validity maintenance was achieved for 21 patents, an achievement rate of 100%. (Taiwan: 8; Mainland China: 13) - Cumulative operational process optimizations implemented reached 5 in 2025 - Engineering-related licenses and operations supervisor licenses: an average of more than 2 held per person	

Sustainable Supply Chain Management

Importance to Novatech	1. Supplier management process, policies, and implementation of supplier ESG self-assessment questionnaires. 2. Using social and environmental criteria to screen and evaluate suppliers. 3. Negative environmental and social impacts in the supply chain and actions taken.	
Actual – Positive	Implementing sustainable supply chain management not only ensures a stable supply of raw materials but also enhances overall supply chain sustainability performance and compliance with international standards through questionnaires, demonstrating the Company's positive external influence and enhancing its corporate reputation.	
Actual – Negative	ESG-related issues in the supply chain can cause environmental harm or human rights violations, leading to negative perceptions of the company among customers, investors, and the public. This may result in revenue loss and potentially undermine the stability of the entire supply chain.	
Policy/Commitment	Formulating the "Supplier Code of Conduct" to build a sustainable and responsible supply chain, and joining hands with suppliers toward sustainable operation through green procurement and local procurement.	
Linked SDGs	  	
Performance Indicators	Short-term (1–2 years) 2025 - Visits to key or potentially at-risk vendors must reach 3 or more - Achieve a 100% signing rate of the Code of Conduct by key raw material suppliers	- Achieve a 100% signing rate of the Conflict Minerals Declaration and Social Responsibility Commitment among suppliers - Conduct 9 on-site supplier audits
	Medium-term (3–5 years) 2028 - Visits to key or potentially at-risk vendors must reach 3 or more, - Achieve a 100% signing rate of the Code of Conduct by key raw material suppliers	- Achieve a 100% signing rate of the Conflict Minerals Declaration and Social Responsibility Commitment among suppliers - Conduct 10 on-site supplier audits
	Long-term (5–10 years) 2032 - Visits to key or potentially at-risk vendors must reach 5 or more; achievement rate - Achieve a 100% signing rate of the Code of Conduct by key raw material suppliers	- Achieve a 100% signing rate of the Conflict Minerals Declaration and Social Responsibility Commitment among suppliers - Conduct 15 on-site supplier audits
Projects/Actions	- The Logistics Department has completed signing the Agreement of Subcontractor Commitment with the top 10 suppliers and expanded it to 50% of tier-one suppliers. - The Logistics Department evaluates and classifies suppliers according to the supplier control procedure.	- Establish green procurement principles and actively communicate with the value chain. - Conducting on-site audits of key or potentially at-risk suppliers, impact assessments, and actions taken.
Annual Results	- Three vendors visited (Shangpin / Chenhao / Baorui), achievement rate 100% - Achieve a 100% signing rate of the Code of Conduct by key raw material suppliers	- Achieve a 100% signing rate of conflict minerals declaration and social responsibility commitment by key suppliers - Conducted 9 on-site supplier audits, achieving a 100% completion rate
Grievance Mechanisms	Stakeholder / Supplier Contact Channel - Company website: https://www.novatech.com.tw - Contact window: Ms. Tu	- Email: Vickie_Tu@novatech.com.tw - Tel: 03-6676868 - Communication Methods: Email, Phone Contact, Meeting Discussion

Customer Relationship Management

Importance to Novatech	Effectively understand and respond to customer needs while maintaining clear communication channels, and regularly review customer satisfaction survey results to drive improvements and build strong customer relationships.	
Actual – Positive	Establishing positive and mutual trust relationships with customers and effectively solving customer problems can increase customer loyalty and trust in the Company, bringing stable business opportunities and enhancing the Company's reputation.	
Actual – Negative	Poor customer relationships may lead to negative user experiences and failure to achieve product effectiveness, resulting in loss of company orders, and potentially affecting external corporate evaluations of the company and hindering long-term development.	
Policy/Commitment	- Complying with customers' standards and requirements, providing high-quality products and service quality. - Quality control improves service quality and enhances customer service	
Linked SDGs	  	
Performance Indicators	Short-term (1–2 years) 2025 - Annual customer satisfaction > 85 points - Committed to providing high-quality products and excellent service, with customer complaint cases ≤ 5	
	Medium-term (3–5 years) 2028 - Annual customer satisfaction > 85 points or above - Committed to providing high-quality products and excellent service, with customer complaint cases ≤ 5	
	Long-term (5–10 years) 2032 - Annual customer satisfaction > 90 points - Committed to providing high-quality products and excellent service, with customer complaint cases ≤ 5	
Projects/Actions	- Pyramid construction quality management, implementing construction controls to achieve customer satisfaction. - Customer complaint handling and reporting, with proactive communication and improvement.	Through dialogue with customers to deeply understand feedback on the service process, and accordingly take actions to shape good service relationships
Annual Results	2025 customer satisfaction survey score reached 95.64% 0 customer complaint cases in 2025	
Grievance Mechanisms	Stakeholder / Customer Contact Channel - Company website: https://www.novatech.com.tw - Contact: Ms. Chung	- Email: Chery_chung@novatech.com.tw - Tel: 03-6676868 ext 2316 - Communication methods: Email, regular meetings, customer satisfaction surveys, project meetings

Customer Health and Safety

Importance to Novatech	1. Assess the impact of products and services on customer health and safety, and whether there have been any incidents of non-compliance with regulations concerning product and service health and safety. 2. Explain the structural integrity and safety of project construction, and disclose monetary losses related to defect and safety-related rework costs and legal proceedings (if any).	
Actual – Positive	All products provided to customers comply with national regulations, ensuring user safety and increasing customer trust in the company.	
Actual – Negative	If related incidents occur affecting customer health and safety, it could result in business losses, damage to reputation, impact consumer confidence in company products and brand, and in serious cases, could lead to consumer lawsuits and fines.	
Policy/Commitment	- Ensure company products are fully safe under normal use conditions, complete independent internal testing according to safety regulations, avoid risks and ensure product safety and effectiveness. - Maintain market competitiveness and satisfy customers by improving quality management technical capabilities, enhancing management, and optimizing operational processes. - Maintain confidentiality, integrity, and availability of important information, strictly comply with customer contracts, and protect customer information security.	
Linked SDGs	  	
Performance Indicators	Short-term (1–2 years) 2025 - Equipment factory testing (100% pressure retention test) - Equipment factory testing (100% safety valve test) - Machine leak sensor testing rate of 100%	100% CO2 sensor test rate for organic solvent machines 100% EMO emergency stop function test rate for machines - Achieved a 100% completion of pre-chemical flush operation safety checks for all piping/equipment completion, ensuring safe handover to customers
	Medium-term (3–5 years) 2028 - Equipment factory testing (100% pressure retention test) - Equipment factory testing (100% safety valve test) - Machine leak sensor testing rate of 100%	100% CO2 sensor test rate for organic solvent machines 100% EMO emergency stop function test rate for machines - Achieved a 100% completion of pre-chemical flush operation safety checks for all piping/equipment completion, ensuring safe handover to customers
	Long-term (5–10 years) 2032 - Equipment factory testing (100% pressure retention test) - Equipment factory testing (100% safety valve test) - Machine leak sensor testing rate of 100%	100% CO2 sensor test rate for organic solvent machines 100% EMO emergency stop function test rate for machines - Achieved a 100% completion of pre-chemical flush operation safety checks for all piping/equipment completion, ensuring safe handover to customers
Projects/Actions	- Set safety values according to different usage environments, implement monitoring of product safety adjustment and testing. - Ensure there is no piping leakage risk before equipment shipment by conducting comprehensive pressure holding tests.	Construction quality follows a rigorous three-tier quality control policy: externally requiring "contractor" quality control, and internally implementing "engineering department" quality supervision and self-inspection.
Annual Results	- Equipment factory testing (100% pressure retention test) - Equipment factory testing (100% safety valve test) - Machine leak sensor testing rate of 100%	100% CO2 sensor test rate for organic solvent machines 100% EMO emergency stop function test rate for machines - Achieved a 100% completion of pre-chemical flush operation safety checks for all piping/equipment completion, ensuring safe handover to customers
Grievance Mechanisms	Customer satisfaction questionnaire surveys, project meetings - Company website: https://www.novatech.com.tw 1. Stakeholders/Stakeholder Communication Channels - Contact: Ms. Chung - Email: Chery_chung@novatech.com.tw - Tel: 03-6676868 ext 2316 - Communication methods: Email, regular meetings, customer satisfaction questionnaire surveys	2. Business Contact / Gas Supply Systems - Contact: Mr. Huang - Email: jerry_huang@novatech.com.tw - Tel: 03-6676868 ext.1201 - Communication methods: Email, regular meetings, customer satisfaction questionnaire surveys 3. EPC Turnkey Production Services - Contact: Mr. Huang - Email: andy_huang@novatech.com.tw - Tel: 03-6676868 ext.2302

Sustainable Environmental Management, Climate Change and Greenhouse Gas Management

Importance to Novatech	- Effectively implementing environmental management and energy conservation reduces corporate operating costs, generates carbon reduction effects, and lowers the risk of power shortages at operational sites. Improve the Company's energy efficiency and implement energy conservation and carbon reduction. - Evaluate and monitor significant risks and opportunities brought by climate change to the enterprise, establish and implement strategies to mitigate risks and capture opportunities, and assess their financial impacts.	
Actual – Positive	- Understanding the Company's energy, water, and waste consumption, effectively managing data, and planning future reduction strategies. - Identify factors affecting company operations due to climate change, such as floods and droughts, increased customer demand for sustainable products, and rising raw material costs, to prepare early and ensure operational continuity; increase revenue through investing in related business areas, and enhance the Company's reputation and value.	
Actual – Negative	- Amid the global trend toward emissions reduction and even net zero, failure to effectively manage environmental issues would intensify environmental impact. - Failure to manage climate change issues may result in damage to operational sites, disruptions in raw material supply affecting delivery schedules, construction delays by contractors, leading to postponed revenue and higher interest costs.	
Policy/Commitment	- Improve energy efficiency and effectiveness by setting green procurement items for office equipment and supplies. - Continue to conserve energy and improve environmental pollution, reduce waste generation. - Adopt the principle of valuing energy resources, and conduct company-wide education on energy conservation and carbon reduction.	- Continue to focus on energy and environmental issues, and promote ISO 14064-1 organizational greenhouse gas inventory in terms of energy and environmental policies. - Set and implement energy and environmental goals and targets to fulfill energy and environmental policies. - Comply with environmental protection and energy laws and regulations
Linked SDGs		
Performance Indicators	Short-term (1–2 years) 2025 - No environmental protection audit penalties - Replacing headquarters office lighting with LED energy-saving fixtures - Headquarters implements a one-hour lights-off energy-saving measure during lunch breaks on workdays. - Energy usage decreased by 4% (GJ/ping) compared to the baseline year (2021) - Water consumption was less than 7 cubic meters per person compared to the baseline year (2021)	- Reduce waste intensity to 30kg/person. - Greenhouse gas emissions decreased by 1.5% tonCO2e compared to the baseline year - Electronic forms to increase by 5% compared to the previous year, reducing electricity consumption and carbon dioxide emissions - In 2025, the company vehicle regulations were revised to implement subsidies for hybrid vehicles - A total of 13 Green Office energy-saving and carbon reduction promotional events were conducted - Replacement of operational photocopiers with models bearing environmental and energy-saving labels: achievement rate > 30%.
	Medium-term (3–5 years) 2028 - No environmental protection audit penalties - Complete the replacement of headquarters LED energy-saving lighting fixtures by 2028 - Headquarters implements a one-hour lights-off energy-saving measure during lunch breaks on workdays. - Energy intensity reduced by 7% (GJ/ping) - Water consumption was less than 7 cubic meters per person compared to the baseline year (2021)	- Reduce waste intensity to 30kg/person. - Greenhouse gas emissions in 2026, targeting 2% reduction in tonCO2e compared to the base year - Implement electronic E-forms to reduce paper usage and carbon dioxide emissions compared to the previous year - Complete the Group-wide Scope 3 inventory by 2027 - Electric or hybrid vehicles account for 30% of company vehicles for the year - A total of 13 Green Office energy-saving and carbon reduction promotional events were conducted - Replacement of operational photocopiers with models bearing environmental and energy-saving labels: achievement rate > 60%.

Performance Indicators	Long-term (5–10 years) 2032 - No environmental protection audit penalties - A total of 13 Green Office energy-saving and carbon reduction promotional events were conducted - Headquarters implements a one-hour lights-off energy-saving measure during lunch breaks on workdays. - Energy intensity reduced by 11% (GJ/ping) - Water consumption was reduced to 6.5 cubic meters per person compared to the baseline year (2021)	- Reduce waste intensity to 30kg/person. - Greenhouse gas emissions decreased by 4% tonCO2e compared to the baseline year - Implement electronic E-forms to reduce paper usage and carbon dioxide emissions compared to the previous year - Electric or hybrid vehicles account for 45% of company vehicles for the year - A total of 13 Green Office energy-saving and carbon reduction promotional events were conducted - Replacement of operational photocopiers with models bearing environmental and energy-saving labels: achievement rate > 80%.
Projects/Actions	Certified under the 3 major environment-related ISO verifications: ISO 14001, ISO 14064-1, and ISO 50001 — making full use of each environmental management system to conduct energy management, carbon inventory, and related work, to realize the goal of net-zero emissions by 2050. - Monitoring the headquarters to further reduce energy use, and setting energy management strategic targets. - Promote Green Office energy-saving and carbon reduction - Strictly adhere to domestic and international environmental protection standards, comply with all energy and carbon management regulations, with the goal of zero violations.	- Actively conducting R&D on green energy and energy-saving products, accelerating professional capabilities in new products and new technologies. - Regularly taking inventory of energy consumption data as the basis for formulating energy management plans. - Progressively reviewing and replacing old, energy-consuming equipment, prioritizing the procurement of high-efficiency energy-saving equipment and green-label products. - Maintaining full property and cargo insurance coverage for all logistics center inventory and transportation risks. - Regularly conducting internal and external audit verification.
Annual Results	- No environmental protection audit penalties 2025 energy intensity decreased by 27% compared with 2021 - Promoting and initiating a voluntary energy conservation and carbon reduction management campaign, with 13 office energy conservation awareness sessions - Water consumption was less than 7 cubic meters per person compared to the baseline year (2021) - Reduce waste intensity to 30kg/person.	2025 greenhouse gas emissions were 123.53 tonnes CO2e, a 24.02% reduction compared with 2021 greenhouse gas emissions. - Electronic forms: 10,405 records, a 3.12% decrease from the prior year - Electric vehicles: three electric vehicles are now in place, accounting for 23.77% of overall company vehicles - A total of 13 Green Office energy-saving and carbon reduction promotional events were conducted - Photocopiers bearing environmental and energy-saving labels: 5 replaced, a 33.3% increase over the prior year.
Grievance Mechanisms	Stakeholders/Stakeholder Contact Channels - Company website: http://www.novatech.com.tw/stakeholder/contact - Contact window: President's Office, Auditing Office	- Email: Audit@novatech.com.tw - Tel: 03-6676868 - Communication Methods: Email, Phone Contact, Meeting Discussion

Note: The material topics Sustainable Environmental Management and Climate Change and Greenhouse Gas Management are highly correlated and are therefore presented together here.

Labor-Management Relations

Importance to Novatech	Employees are the foundation of the Company's sustainable operations. We firmly believe that satisfied employees are essential to continuously achieving higher performance. Therefore, fostering a happy workplace is our commitment.	
Actual – Positive	Talent is the key to sustainable corporate growth and a source of continuous innovation. Continuously recruiting top talent and retaining key personnel maintains the Company's competitiveness in the industry.	
Actual – Negative	Failure to attract talent and maintain employee retention can lead to a loss of workforce cohesion and organizational identification, hinder talent development, and negatively affect the employer brand.	
Policy/Commitment	- Formulating Novatech's Human Rights Policy and establishing mitigation mechanisms. - Regularly convening labor-management meetings to actively understand employees' opinions and needs, committed to establishing a smooth two-way communication mechanism and promoting good labor-management relations. - Establish effective labor-management communication channels	
Linked SDGs	   	
Performance Indicators	Short-term (1–2 years) 2025 - New employee training rate reached 100% in 2025 - Internal training courses: average participant satisfaction of 85 points	- New employee care satisfaction survey: overall average score of 85 points - Regular performance appraisals: 90% of employees receiving annual performance appraisals
	Medium-term (3–5 years) 2028 - New employee training rate achievement of 100% - Internal training courses: average participant satisfaction > 85 points	- New employee care satisfaction survey: overall average score of 85 points or above - Regular performance appraisals: 95% of employees receiving annual performance appraisals
	Long-term (5–10 years) 2032 - New employee training rate achievement of 100% - Internal training courses: average participant satisfaction > 85 points	- New employee care satisfaction survey: overall average score of 85 points or above - Regular performance appraisals: 95% or more of employees receiving annual performance appraisals
Projects/Actions	- Planning diverse benefits to enhance employee satisfaction. - Provide tailored development plans and performance management systems that match the right talent with the right position, coupled with highly competitive compensation packages.	- Building a newcomer-friendly workplace, regularly conducting new employee care and workplace satisfaction questionnaire surveys. - Formulating the "Employee Assessment Management Regulations" and establishing a strategic talent development plan. - Regularly conducting market surveys to ensure compensation levels are market-competitive
Annual Results	New employee training pass rate - New employee training rate reached 100% in 2025 2025 internal training courses: average participant satisfaction of 90%	- New employee care satisfaction survey: overall average score of 93% 2025 employee engagement survey average score of 79.54 points - Conducting market surveys to ensure compensation is market-competitive.
Grievance Mechanisms	Stakeholders/Stakeholder Contact Channels - Company website: https://www.novatech.com.tw - Contact: Ms. Wang	- Email: anne_wang@novatech.com.tw - Tel: 03-6676868 - Communication methods: Email, phone, employee feedback, Employee Welfare Committee, labor-management meetings.

Training and Education

Importance to Novatech	Through comprehensive competency assessments, we implement tailored education and training programs that track average training hours per employee per year, enhance employee competencies, provide transition assistance programs, and ensure regular performance and career development reviews for employees. This approach ensures that employees' personal career planning grows in alignment with the Company's overall interests.	
Actual – Positive	Employee work efficiency and capability improvements lead to increased productivity, stimulating corporate innovation and increasing company revenue; a sound education and training system along with career development planning can also increase employee recognition of the Company and enhance employee loyalty.	
Actual – Negative	Insufficient acquisition of professional knowledge and technical skills by talent prevents keeping pace with market demands and limits innovative technological development, affecting the Company's competitiveness while also restricting individual employee development.	
Policy/Commitment	- Develop on-the-job training to continuously improve workforce quality and job skills. - Train professional competencies, inspire work enthusiasm and embrace challenges, thereby creating higher corporate value.	
Linked SDGs	  	
Performance Indicators	Short-term (1–2 years) 2025 - New employee training completion rate reached 100% - Achieve a satisfaction rate of over 90% for employee training courses	- Training hours completion rate at all levels of 80% - Cumulative job-related licenses obtained by personnel: 30 - Cumulatively received a total of 26 Outstanding Supplier Awards
	Medium-term (3–5 years) 2028 - New employee training completion rate reached 100% - Achieve a satisfaction rate of over 90% for employee training courses	- Training hours completion rate at all levels > 80% or above - Increasing job-related licenses obtained by personnel, with a cumulative annual total of 40 - Target a total of 26 Outstanding Supplier Awards
	Long-term (5–10 years) 2032 - New employee training completion rate reached 100% - Achieve a satisfaction rate of over 90% for employee training courses	- Training hours completion rate at all levels > 90% - Increase staff professional certifications, reaching a cumulative total of 60 certificates by 2032 - Target a total of 30 Outstanding Supplier Awards
Projects/Actions	Provide diverse learning channels, including internal company training, external training, on-the-job training, online learning, etc.	- Implement PDDRO (Plan, Design, Do, Review, and Outcome) training quality management cycle to evaluate training effectiveness, support employee career development, and enhance overall competitiveness - Regularly hold all-hands meetings to coordinate labor-management relations, promote cooperation between labor and management, and improve work efficiency
Annual Results	- New employee training completion rate reached 100% - In 2025, employee internal training course satisfaction reached 94 points - Training hours completion rate at all levels of 90%.	- Cumulative job-related licenses obtained by personnel: 30 - Cumulatively received a total of 26 Outstanding Supplier Awards
Grievance Mechanisms	Stakeholders/Stakeholder Contact Channels - Company website: https://www.novatech.com.tw - Contact: Ms. Wang	- Email: anne_wang@novatech.com.tw - Tel: 03-6676868 - Communication methods: Email, phone, employee feedback, Employee Welfare Committee, labor-management meetings, and all-staff meetings.

Occupational Safety and Health

Importance to Novatech	Occupational safety and health is not only a legal responsibility of enterprises but also the cornerstone of a healthy, safe, and sustainable corporate culture. Through active engagement and implementation of occupational safety and health management, the Company can achieve more sustainable long-term operations.	
Actual – Positive	Through a well-planned occupational safety and health system, we can effectively maintain the workplace safety and health of employees and contractors, reducing direct and indirect damages to the enterprise caused by occupational accidents.	
Actual – Negative	The lack of a comprehensive occupational safety and health system may endanger personnel safety and health, thereby damaging corporate image, product quality, and labor relations.	
Policy/Commitment	- Committed to maintaining a healthy and safe working environment, and reducing occupational safety and health risks. - Occupational Safety and Health Management Policy - Management Procedures for Labour Health Protection and Occupational Disease Prevention	
Linked SDGs	3GOOD HEALTH AND WELL-BEING 4QUALITY EDUCATION 8DECENT WORK AND ECONOMIC GROWTH	
Performance Indicators	Short-term (1–2 years) 2025	- New site supervision colleagues obtain occupational safety and health management licenses; colleagues who have already obtained licenses undergo refresher training as required by regulations, strengthening personnel's workplace safety awareness 7 electronic health education communications issued (as the COVID-19 pandemic has ended, pandemic prevention awareness is no longer conducted; only general health education is provided)
	Medium-term (3–5 years) 2028	- Publish 10 articles for electronic health education promotion each year - In 2025, participation in professional skills and environmental, safety, and health courses: 14 hours per person
	Long-term (5–10 years) 2032	- Publish 10 articles for electronic health education promotion each year 80% of new site supervision colleagues obtained occupational safety and health management licenses; colleagues who have already obtained licenses undergo refresher training as required by regulations, strengthening personnel's workplace safety awareness, with news of workplace safety incidents shared as cautionary examples

Projects/Actions	Conducting risk assessments and effectively operating ISO 45001. Occupational safety and health education and training	- Convening the Occupational Safety and Health Committee quarterly, tracking targets to enhance occupational safety and health performance. - Implementing regular safety and health inspections, achieving accident prevention and enhancing disaster response measures.
Annual Results	- Maintain zero major occupational safety incidents - In 2025, participation in professional skills and environmental, safety, and health courses: 14.65 hours per person - Cumulative injury-free working hours as of December 31, 2025: 3,500,586 hours. 《Obtained certification of 3,378,132 injury-free working hours in 2025》	- Continuing implementation in 2025: On-site physician rotating clinic 4 times per year (2 hours each time) On-site nurse consultation 4 times per month (2 hours each time) - In 2025, a total of 14 articles were published for electronic health education promotion
Grievance Mechanisms	Stakeholders/Stakeholder Contact Channels - Hold coordination organization meetings for each project - Quarterly Occupational Safety and Health Committee meetings within the company	- Company website: https://www.novatech.com.tw - Contact: Ms. Liu - Email: Ching_Liu@novatech.com.tw - Tel: 03-6676868 - Communication methods: Email, Environmental Safety and Health meetings and training.



Sustainable Governance:
Integrity and Transparency

- 2-1 Sustainable Governance and Risk Management
- 2-2 Upholding Ethics and Integrity Management
- 2-3 Regulatory Compliance
- 2-4 Information Security Management
- 2-5 Association Participation

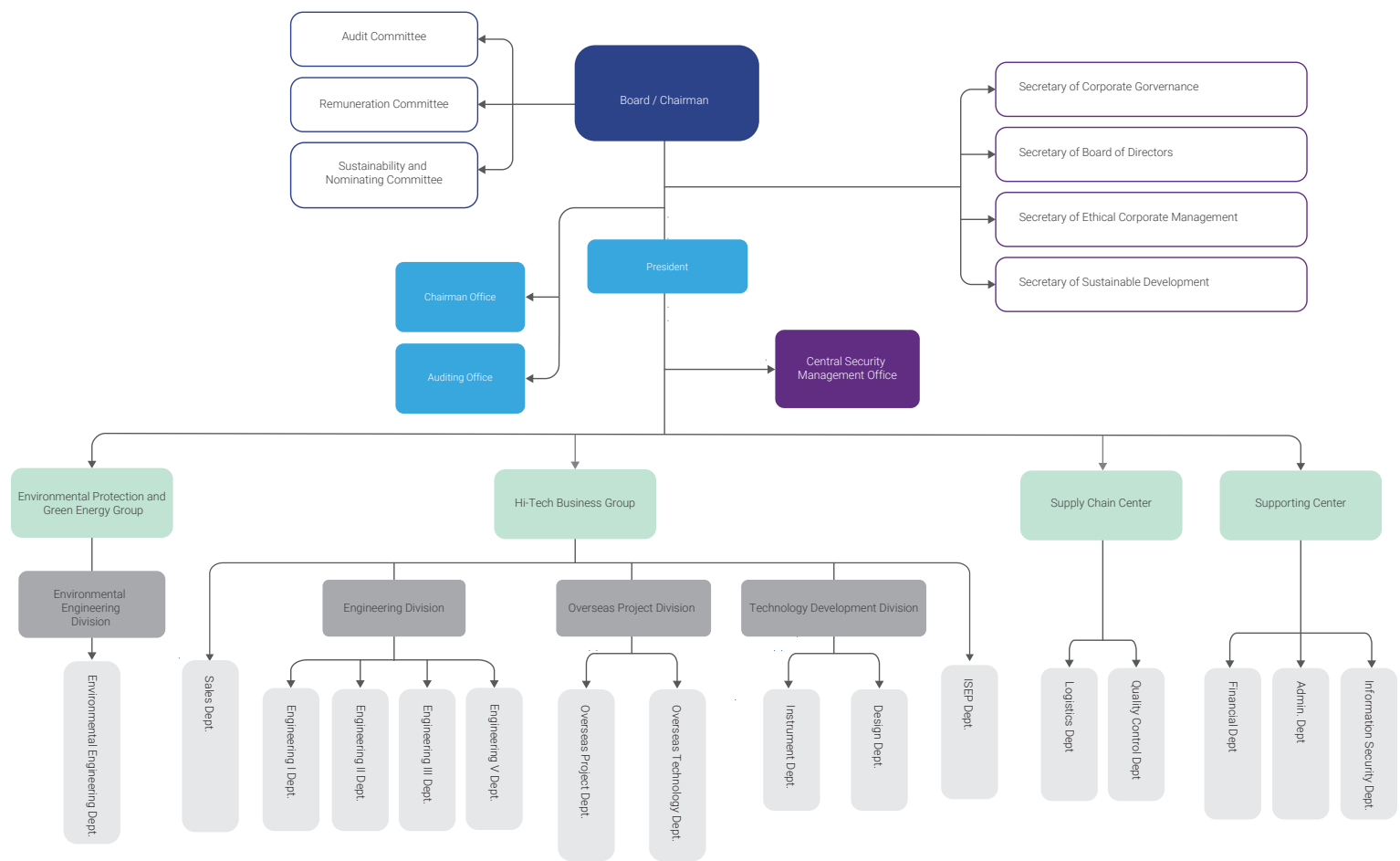
Pragmatic Sustainability Governance

Governance Excellence

2-1 Sustainable Governance and Risk Management

Novatech is committed to promoting a transparent, accountable, and effectively supervised corporate governance system, continuously strengthening board functions, enhancing the leadership and management capabilities of the executive team, and enhancing information disclosure to ensure shareholders' rights. Novatech has been consecutively ranked in the top 5% of TPEx-listed companies in the Corporate Governance Evaluation by the Taiwan Stock Exchange for five terms (6th-10th term), and achieved top 10% performance among listed companies with market value over NT\$10 billion in electronics category in the 10th term. These achievements have been widely recognized, positioning Novatech as a leader in corporate governance among domestic listed companies. In the future, Novatech will continue to align with international standards and advance towards becoming an excellent sustainable enterprise.

Organizational Structure



Board Composition and Operations

Novatech's Board of Directors is the Company's highest decision-making and governance body. In addition to exercising its powers in accordance with the Company Act, the Articles of Incorporation, and shareholders' meeting resolutions, it is responsible for overseeing the Company's overall operating direction and the management team's policy execution performance, and for ensuring the planning and implementation of the sustainable development strategy. The Board of Directors follows the "Articles of Incorporation" and the "Procedures for Election of Directors," adopting a candidate nomination system to elect 7 directors, each serving a 3-year term. The Board's composition is sound, with a majority of directors not concurrently serving as Company employees or managerial officers, ensuring the independence and objectivity of decision-making; there are also four independent directors, who serve as the principal members of each functional committee. Through thorough discussion of major topics and recommended proposals, the Board's supervisory function is strengthened and good corporate governance is implemented.

To enhance Board performance, Novatech includes each director's annual attendance rate as a performance evaluation item; meeting times are communicated and arranged in advance to ensure directors can attend in person, keeping the attendance rate above the standard required by regulations (Note 1). In 2025, 7 Board meetings were held, with an average attendance rate of 100% for all directors, demonstrating Board members' high regard for and active participation in corporate governance and sustainable operation. The Company's management maintains a sound communication mechanism with the Board, advancing business operations according to the Board's strategic direction and implementing its decisions, in pursuit of the Company's long-term, stable development and the greatest interests of all shareholders.



Major Sustainability-Related Matters Before the Board of Directors in 2025^(Note 2)

Key Sustainability Material Topics	Description	Timing
Greenhouse Gas Inventory	Greenhouse gas inventory and verification progress, results, and external verification of the Company and its subsidiaries	3 sessions: 2/25, 5/6, 8/5
Risk Management	Reporting on risk identification and management operations	2 session: 2/25, 11/6
Sustainability-related management regulations	Amendment of the Company's Code of Practice for Sustainable Development	1 session: 11/6
Submission of the sustainability report to the Board of Directors	Reporting on the sustainability report's material topics, compilation content, and progress in obtaining third-party assurance	2 session: 2/25, 8/5
Sustainability (ESG) Implementation Results	Reporting on annual sustainability (ESG) implementation progress and results (including communication with stakeholders and implementation of material topics)	1 session: 11/6
Climate Risk Financial Disclosure Implementation Report	Reporting on the annual assessment results of climate risks and opportunities, their impacts, and management approaches	1 session: 8/5, 11/6
IFRS Sustainability Standards Adoption	Reporting on IFRS sustainability adoption implementation progress	2 session: 5/6, 11/6
Ethical Corporate Management Implementation	Reporting on the annual implementation of ethical corporate management	1 session: 11/6

Note 1: Under the "Company Act" and the "Regulations Governing Procedure for Board of Directors Meetings of Public Companies," a majority of all directors must be present for a meeting to be lawfully convened.

Note 2: The above excerpts cover the important sustainability-related reports and resolutions of the Board of Directors in 2025; for the key resolutions of the 2025 Board of Directors, please refer to the Company's 2025 annual report.

Board Diversity Policy

In accordance with the Corporate Governance Best Practice Principles, Board members should consider the diversity and formulate appropriate policies for their own operations, business models and development needs, including but not limited to: basic conditions and values and professional knowledge and skills. Additionally, board members should generally possess eight core competencies necessary for performing their duties. To ensure the diversity and professionalism of the Board of Directors, Novatech has established a Sustainability and Nominating Committee responsible for director nominations. The Committee reviews the qualifications of director candidates in accordance with relevant laws and regulations, drawing on rich experience to strengthen the composition of the Board and further advance the Company's sustainable development.



Diversity in Board Composition

1. Basic Conditions and Values: Gender, Age, Nationality, and Culture, etc.
2. Professional Knowledge and Skills: Professional Background (such as Legal, Accounting, Industry, Finance, Marketing, or Technology), Professional Skills, and Industry Experience, etc.

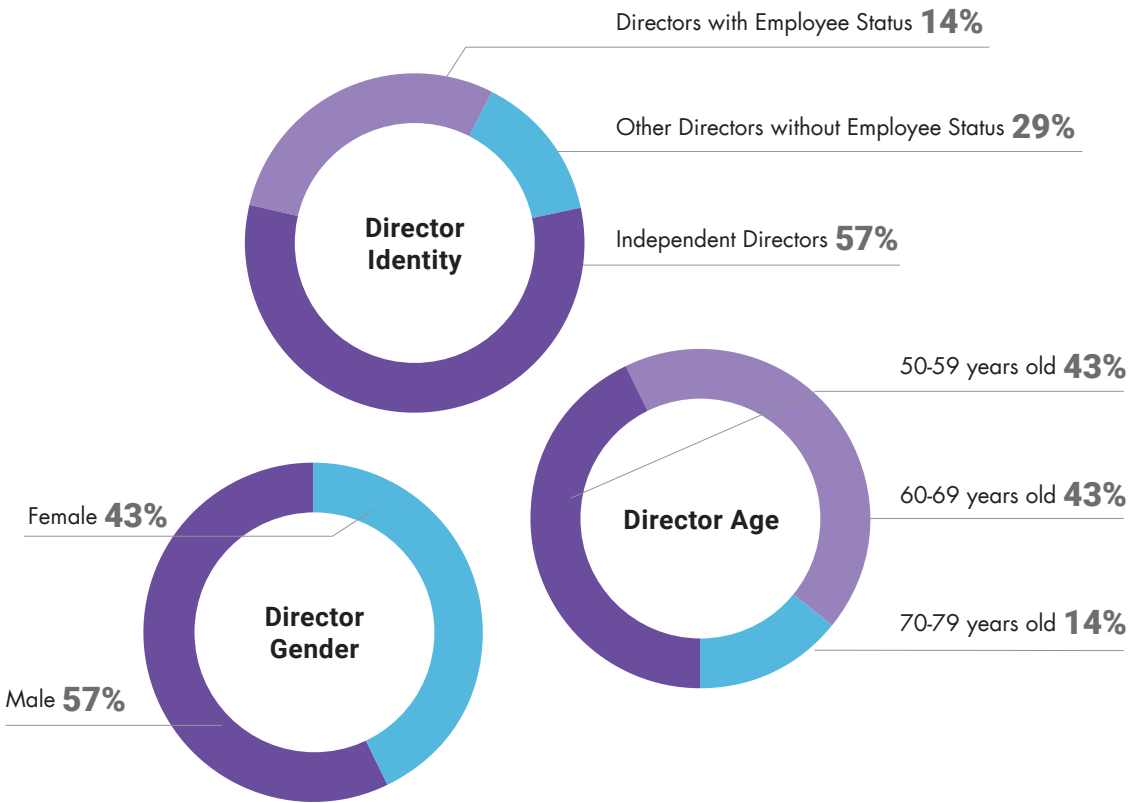


Diversity in Required Professional Competencies

1. Operational Judgment	5. Industry Knowledge
2. Accounting and Financial Analysis	6. International Market Perspective
3. Business Management	7. Leadership
4. Crisis Management	8. Decision-Making

Note: For information on Board members and directors' academic and professional backgrounds, please see the Novatech official website.

In accordance with the above principles, the Company re-elected its 11th-term Board of Directors in May 2025. The 7 newly elected Board members are: Chairman Liang Chin-Li, Director Ma Wei, and Director Yang Jung-Tang, who have business management experience in different industries and excel in leadership and operational management, with knowledge of different industries, decision-making capability, and international market perspective; Director Hsu Mei-Li, with experience in legal affairs; Director Yang Chyan, with management expertise; Director Yeh Hui-Hsin, a practicing CPA; and Director Lung Feng-Ti, with a professional background in chemistry. All directors and independent directors possess comprehensive and rich educational and professional backgrounds, enabling the Board to continuously perform its functions in business decision-making, leadership, and supervision. To achieve women's participation in decision-making and maintain a working environment free from gender discrimination, realizing the SDG 5 goal of empowering all women, from the 11th-term Board of Directors the number of female director seats was increased to three, or 42.86%, demonstrating the Company's concrete action to raise women's participation at the decision-making level and promoting a balanced and inclusive corporate culture.



Board of Directors Conflict of Interest Management

To ensure the Board of Directors effectively fulfills its supervisory and balancing functions, Novatech's Board adheres to the principles of integrity and conflict of interest avoidance. The Rules of Procedure for Board of Directors Meeting establishes a recusal system. When meeting agenda items involve personal interests of directors, their spouses, relatives within the second degree of kinship, or companies with control and subordinate relationships with directors, they are required to voluntarily recuse themselves and may not participate in discussions or voting. For Board members' attendance and recusal from conflicts of interest, directors' concurrent positions, and major shareholders' shareholdings, please refer to the Company's 2025 annual report.

• Board Members' Continuing Education Status

The Company continues to arrange training courses for Board members to enhance their professional knowledge and management capabilities. The courses cover three aspects: economic governance, environmental, and social dimensions, including corporate governance, corporate sustainability transformation, sustainable financial information disclosure, and climate change. In 2025, the continuing education hours of all Board members complied with the applicable requirements for directors and supervisors, with a total of 90 hours of continuing education completed by the Board for the year. For detailed information on continuing education, please refer to the Company's 2025 Annual Report.

Note: Under Article 4 (Training Hours) of the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies," newly appointed directors of TWSE/TPEx listed companies should complete at least 12 hours of training per year, and continuing directors at least 6 hours.

Board Performance Evaluation

To implement corporate governance and continuously strengthen the operational efficiency of the Board of Directors and functional committees, Novatech has established the Rules for Performance Evaluation of Board of Directors, which regulates the cycle, scope, method, procedure, and criteria for performance evaluation of the Board and functional committees. The evaluation results serve as a reference for the selection or nomination of directors. In accordance with the Board of Directors Performance Evaluation Guidelines, performance evaluations are conducted annually through self-assessment questionnaires. In addition to legal compliance, corporate governance, and risk management, the evaluation criteria also incorporate sustainability indicators such as corporate sustainable operations, to ensure that the Board and functional committees fulfill their responsibilities in various aspects, including corporate governance, operational management, and corporate sustainability practices. The internal performance evaluation of the Board of Directors for 2025 was conducted in early 2026, with internal evaluation scores exceeding 90 points, indicating good operational performance.

In addition to internal self-evaluation, the Board's performance is evaluated by an external professional independent institution every three years. In 2023, the Taiwan Institute of Ethical Business was appointed to conduct an on-site evaluation of Board effectiveness. Through guidance and exchange with the evaluation committee, the Board can maximize its functional capabilities and receive a professional and objective assessment report. The performance evaluation results are disclosed on the Company's website [URL], and the next external Board performance evaluation is scheduled to be conducted in 2026.

Performance Evaluation Dimensions:

Board of Directors	Individual Board Members	Functional Committees
- Degree of participation in Company operations - Enhancing the quality of Board decision-making - Board composition and structure - Election and continuing education of directors - Internal control - Participation in sustainable operation (ESG)	- Grasp of Company goals and missions - Awareness of directors' duties - Degree of participation in Company operations - Internal relationship management and communication - Directors' professionalism and continuing education - Internal control	- Degree of participation in Company operations - Awareness of functional committees' duties - Enhancing the decision-making quality of functional committees - Composition of functional committees and election of members - Internal control

Functional Committees

Sustainability and Nominating Committee	Audit Committee	Remuneration Committee
Duties: This Committee is responsible for governing and overseeing the overall effectiveness of the Company's sustainable development, covering the promotion and implementation of dimensions including product sustainability, climate change response, corporate governance, and sustainable operations; it is also responsible for establishing standards for the diversity and independence of Board members, and for identifying, reviewing, and nominating director candidates based on these principles, enhancing the quality of corporate governance and decision-making effectiveness.	Duties: This committee is responsible for supervising the effective implementation of the Company's internal controls. Additionally, the committee manages the Company's major financial and business activities, directors' conflict of interest matters, the appointment/dismissal and independence evaluation of certified public accountants, the fair presentation of financial statements, and the control of risk management systems.	Duties: From a professional and objective standpoint, this committee evaluates the policies, systems, standards, and structures of remuneration for the Company's directors and senior executives, providing recommendations to the Board of Directors as a reference for decision-making. Executive remuneration is based on individual performance evaluations, which are reviewed by the Remuneration Committee before being submitted to the Board of Directors for final approval.
Operation Status: - Composed of 5 directors (including 4 independent directors) - In 2025, 4 meetings were held, with an average attendance rate of 100%	Operation Status: - Composed of 4 independent directors - In 2025, 4 meetings were held, with an average attendance rate of 100%	Operation Status: - Composed of 4 independent directors - In 2025, 3 meetings were held, with an average attendance rate of 100%

Communication Mechanism for Material Sustainability Issues

Novatech's Sustainability Promotion Group reviews the effectiveness and methods of stakeholder communication at least once annually. It regularly reports sustainability promotion progress to the Board of Directors. The Board is responsible for formulating the Company's sustainability development vision. It receives sustainability development reports, monitors the progress of various sustainability initiatives, and provides statements and recommendations on sustainability development policies while considering both the Company's operational performance and the implementation of social, environmental, and corporate governance initiatives. In November 2025, a report was presented to the Board of Directors regarding stakeholder communication status up to the third quarter of 2025.

Management Team

The Novatech management team consists of the President and managers from various departments. Upholding the business philosophy of "Building a high-tech industry ecosystem together with customers and supply chain partners," when the Board of Directors resolves major matters, the team follows principles of sustainable operations, integrity guidelines, and risk assessment authorization measures, ensuring the rights and interests of employees and shareholders. For information about the educational and professional background of Novatech's operational team, please refer to the Company's 2025 Annual Report.

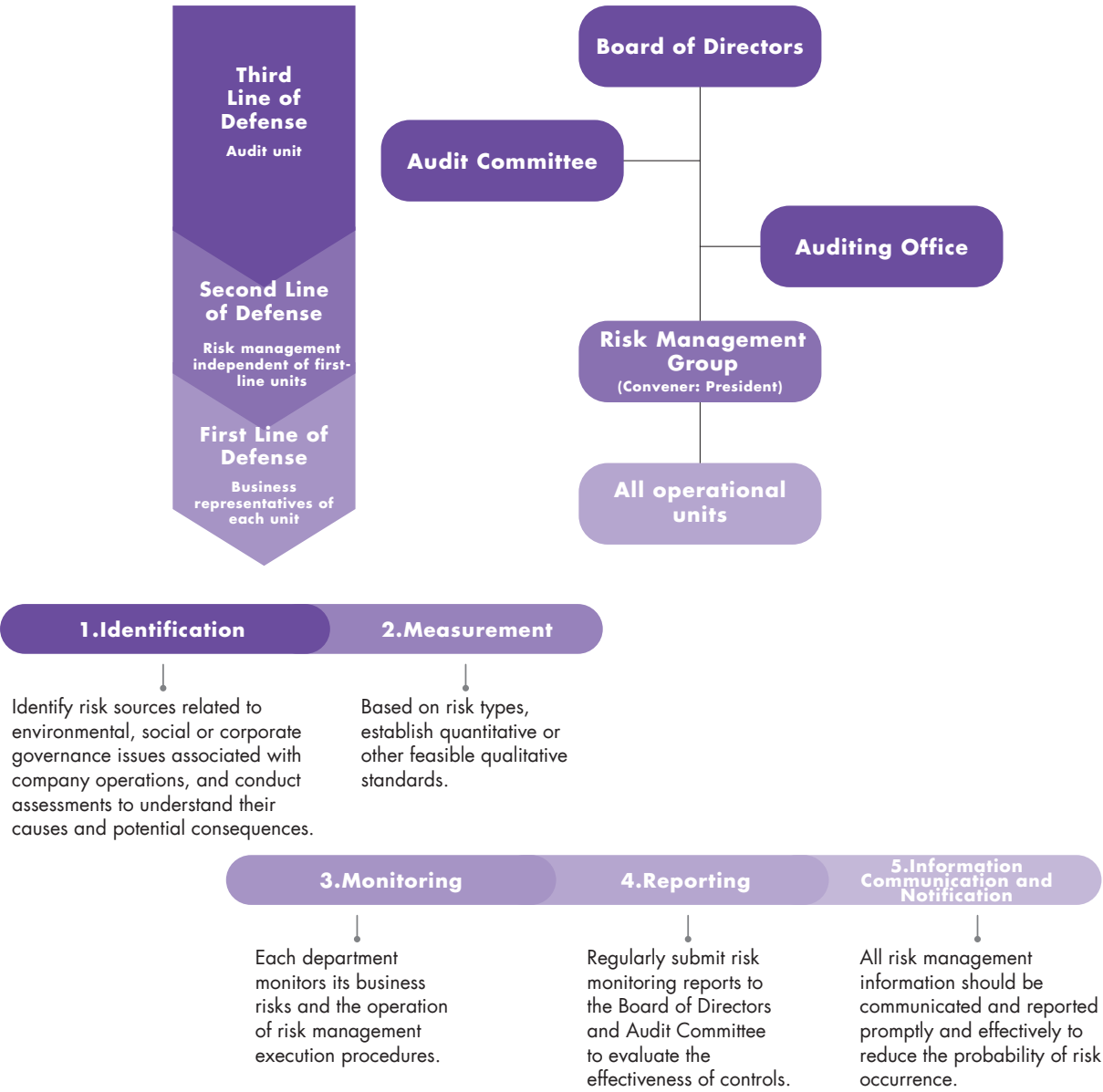
Risk Management

Novatech deeply understands that risk management is a key link in corporate operations and sustainable growth. To effectively control and reduce the risks that may be faced in the course of operations, and to support the Company's steady development and the realization of its sustainable operation philosophy, the Company has formulated the "Risk Management Policy" as the highest guiding principle and implementation basis for the Company's overall risk management. The policy clearly defines the objectives, scope, organizational structure, unit responsibilities, management mechanisms, and implementation processes of risk management, establishing a systematic and institutionalized risk management framework.

The Board of Directors is the highest governance level for Novatech's risk management, and the Audit Committee under it regularly oversees the sound and effective operation of the risk management mechanism. For concrete implementation, the Company has established a Risk Management Group, with the President serving as convener, responsible for overall planning, direction, and advancement of the risk management program. The responsible units of each department are in charge of advancing risk management for the risks faced by their respective operations.

The Risk Management Group submitted reports on risk identification and implementation status to the Audit Committee and the Board of Directors in February and November 2025, respectively. In addition, all employees bear the responsibility of identifying and reporting risks; upon discovering any major risk event that could affect Company operations, they should immediately report to their supervisor and the Risk Management Group, so that assessment and response procedures can be promptly initiated to reduce risk impact and strengthen corporate resilience and sustainable competitiveness.

Board of Directors	Audit Committee	Risk Management Group	Auditing Office
1. Approve company risk management policies and framework. 2. Review risk management reports, strategies, and proposed improvement plans.	1. Regularly review the effectiveness of risk management procedures. 2. Supervise the overall implementation of risk management.	1. Conduct risk factor identification and risk control. 2. Planning, design, and measurement implementation of risk management systems. 3. Reporting regularly to the Audit Committee and the Board of Directors.	Conduct regular inspections and provide improvement suggestions.



• Risk Management and Response Strategies

From macro perspectives spanning the economy, industry, politics, regulation, and the natural environment, combined with the Company's sustainable operation goals, material sustainability management topics, and stakeholders' key concerns, Novatech identifies potential risk events that could prevent Company goals from being achieved or cause losses or negative impacts. In 2025, unit supervisors, based on their respective areas of responsibility, identified a total of 15 potential risk items, including market, operational, financial, information, legal compliance, and climate risks. However, in light of economic, industry, and geopolitical changes, as well as expanding operational scale, each Novatech unit selects appropriate risk control methods and formulates risk response measures accordingly, continuously controlling, mitigating, or eliminating risks to enhance risk tolerance and resilience. The main risk management and response measures are described in the table below:

Risk Sources	Item	Risk Source Description	Response Strategies
 Market Risk	Production Supply and Planning	Raw material uncertainty and price increases will affect project bidding and execution.	- During the bidding phase, first consult and negotiate with major suppliers regarding raw material delivery schedules and pricing. Once the contract is secured, place orders promptly and continuously monitor delivery progress. - Actively seek other qualified suppliers to increase sources of raw material supply. - Assess future project requirements and inventory status, and moderately stockpile key materials to reduce the risks of price increases and delivery disruptions.
	Changes in Sales Orders	Insufficient contracted order value will affect the Company's overall operating condition.	- Strengthening existing customer relationship management, with regular visits and collection of project updates. - Continuing to develop potential customer groups (such as foreign companies, equipment vendors, chemical solution suppliers, and turnkey contractors) and establishing cooperative relationships and technology exchange platforms. - Optimizing the differentiated content of bidding proposals (such as energy-saving design, after-sales service teams, and ESG value-added solutions) to enhance competitive advantage.
 Operational Risk	Environmental Safety and Health	Occupational accidents have a severe impact on project schedules, and affect personnel health and the Company's reputation; on-site workers have insufficient awareness of the hazards of high-risk operations.	- Strengthening on-site supervision and control of high-risk operations, implementing safe operation standards. - Strengthening site audits and in-service training for environmental safety personnel, enhancing safety management capabilities. - Regularly convening the Safety Committee, and providing meeting highlights, regulatory updates, and awareness information to suppliers, jointly implementing a culture of safety.
	Quality Management Control	Failure to follow quality management procedures will lead to systemic quality problems, affecting project execution costs and schedules.	- Continuously promoting quality concepts and quality management training, and strengthening quality awareness among suppliers to ensure consistent quality standards. - Strengthening self-inspection and quality control procedures, with regular review, tracking, and improvement, continuously enhancing quality management and improvement measures.
	Regulatory Compliance	In the course of operations, failure to promptly grasp or comply with relevant laws, industry standards, and government policies could result in fines, litigation, operational obstruction, or reputational damage.	- Signing an annual consulting service contract with external legal counsel to provide day-to-day legal affairs and contract review services. - Public utility contracting and contracts with legal risk are executed only after review and confirmation by retained lawyers, ensuring compliance. - Establishing a contract approval and registration system to reduce legal risk.
	Information Security	Cyberattacks could lead to the leakage, destruction, or ransom of confidential data, further affecting the operation of Company systems, operational stability, and competitiveness.	- Strengthening cybersecurity infrastructure, with regular security reviews and risk assessments; conducting information security training for employees, implementing multi-layered security measures, and formulating contingency plans; cooperating with professional firms to ensure compliance and protect system operations and data security. - Information security is a material topic for Novatech in 2025; see the "2-4 Information Security Management" section.
 Credit Risk	Customer Credit Assessment	The risk that customers fail to pay on time or default on credit, making it difficult for the Company to recover funds, increasing bad debts, and affecting cash flow.	- Regularly reviewing the Company's credit assessment policy, and staying attentive to customers' operating conditions and market information. - Preparing monthly schedules to review the collection status of accounts receivable and follow up on the recovery of project acceptance payments.
 Other Risks	Human Resource Development	Talent is the cornerstone of the Company's sustainable operation; under the impact of declining birthrates, attracting and retaining talent and preventing the loss of key talent will affect the Company's business development.	- Implement a mentorship system to guide new employees by assigning mentors to provide guidance on work procedures, methods, operational standards and communication, and conduct new employee satisfaction surveys. - Expanding diverse recruitment channels, participating in talent matching events, and promoting employee referral incentives. - Plan relevant education and training courses for management trainees and project staff, and track their post-training effectiveness.
	Extreme Weather and Climate Change	The rising intensity and frequency of natural disasters may lead to shortages of water resources needed for production, damage to infrastructure, or interruption of energy and resource supply, causing losses from business interruption.	- Continuing to promote process digitalization to reduce energy and paper consumption, and adopting ISO 50001 to strengthen energy control implementation. - For project delays and losses caused by extreme weather, 100% of projects are covered by comprehensive erection insurance (including employer's liability / natural disaster insurance) before site entry for project execution. - Climate change and greenhouse gas management is a material topic for Novatech in 2025; see "4-2 Climate Change and Greenhouse Gas Management"

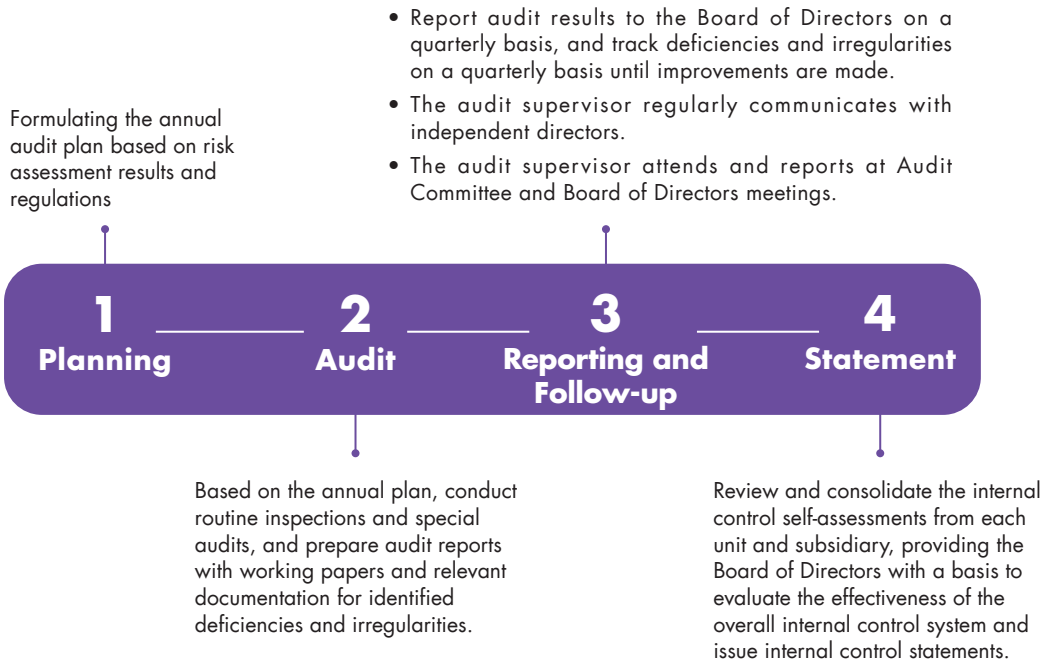
Internal Audit

Novatech has established an internal control system in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies". The Auditing Office is an independent unit under the Board of Directors, staffed with one full-time chief audit executive and an appropriate number of full-time internal auditors. The chief audit executive regularly reports the implementation of audit operations to the Audit Committee and attends Board meetings to report.

The Auditing Office formulates an annual audit plan each year based on risk assessment results, executing planned audits after approval by the Board of Directors, and conducting project audits as business needs require. Internal auditors truthfully disclose deficiencies and irregularities found in audit operations in audit reports, and track deficiency improvements quarterly.

The scope of 2025 audit operations covered on-site inspections or documentary reviews of all internal Company operations and subsidiary operating locations, along with review of the internal control system self-assessment and audits of operating risk indicators. In 2025, a total of 149 audit reports were issued, with 101 deficiency improvement recommendations proposed; no major incidents of ethical corporate management risk violations occurred.

Regular Internal Audit Process

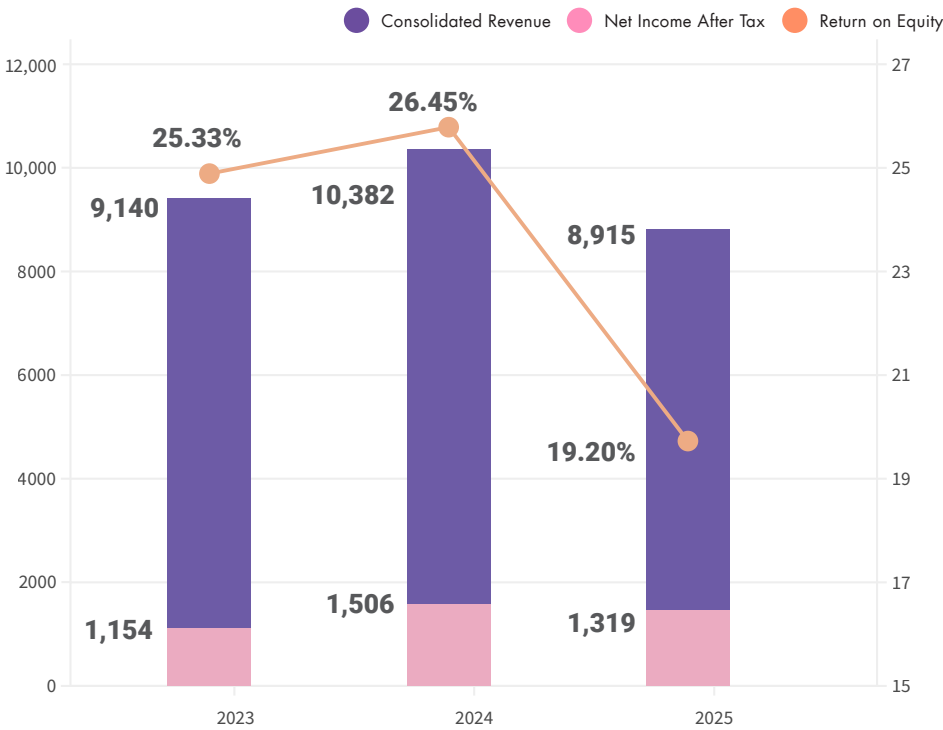


Operating Performance

Novatech is accountable to stakeholders through strong operating performance, which forms the foundation for sustainable business operations and enables the Company to invest additional resources in optimizing corporate governance, enhancing environmental protection, and promoting social engagement in the future. In view of this, Novatech has established relevant systems and holds management review meetings to conduct annual reviews and improvements, implementing various management tracking indicators to enhance the Company's operational and financial performance.

• Performance

Benefiting from the robust development and active expansion of the semiconductor industry, Novatech's consolidated operating revenue in 2025 was NT\$8,915 million, representing an increase of approximately 14.1% compared to 2024. In terms of profitability, the consolidated net profit attributable to the parent company in 2025 was NT\$1,040 million, representing a decrease of 18.7% compared to 2024. The economic value generated and distributed by the organization in 2025 is shown in the figure below. For more information on operating performance, please refer to the consolidated financial reports on the Company's website.



	2023	2024	2025
Consolidated Revenue	9,140	10,382	8,915
Operating Costs	6,815	7,288	6,030
Operating Income	1,477	1,922	1,695
Net Income After Tax	1,154	1,506	1,319
Employee Remuneration and Benefits ^(Note 3)	1,154	1,424	1,404
Government Relations	415	585	489
Return on Assets	10.89%	13.36%	10.96%
Return on Equity	25.33%	26.45%	19.20%
Net Profit Margin	12.62%	14.51%	14.80%
Earnings Per Share	14.95	17.10	13.37
Pre-tax Net Profit to Paid-in Capital Ratio ^(Note 1)	39.91%	42.06%	33.89%
Cash Dividend Payout Ratio ^(Note 2)	10.43[69.77%]	11.90[69.6%]	10[74.79%]

Note 1: As the par value per share of the Company's stock is not NT\$10, the aforementioned ratio to paid-in capital is alternatively calculated based on the ratio of equity attributable to property owners of the parent company in the balance sheet.

Note 2: Cash dividend is denominated in New Taiwan Dollars.

Note 3: Employee compensation and benefits exclude remuneration for directors and supervisors.

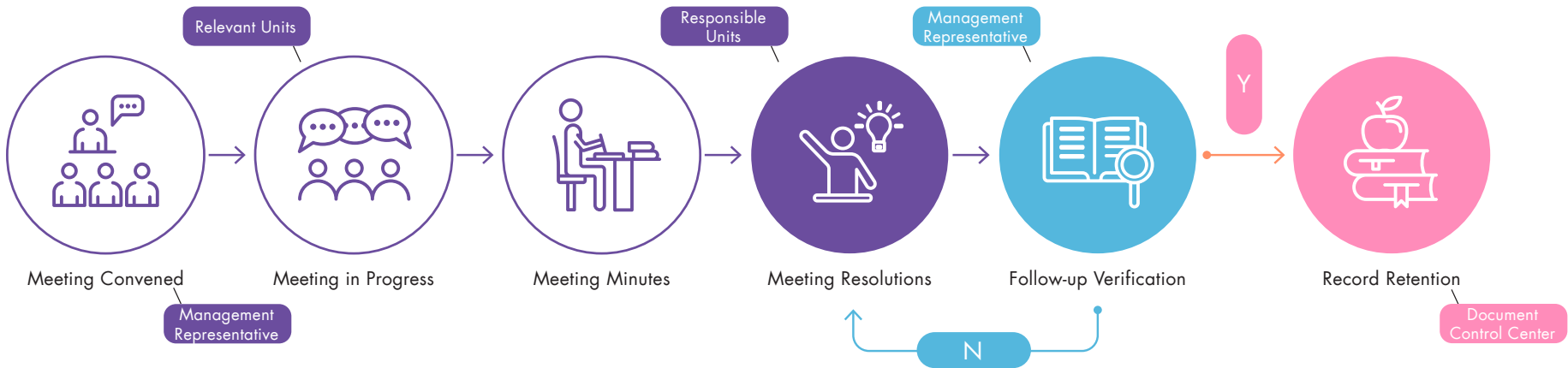
Management Review Meeting

Novatech has established the "Management Review Procedure" to systematically regulate and continuously track the achievement of each management system's objectives, serving as an important basis for risk prevention and improvement in the Company's operations. To ensure the continued suitability, effectiveness, and timeliness of the management systems, the Company regularly convenes management review meetings to comprehensively examine operating conditions and the achievement of performance indicators, and to propose directions for refinement and improvement accordingly.

The scope of discussion at management review meetings covers the Company's overall management systems and processes, with review conducted through the lens of risk management. Meetings are led by senior management, with unit supervisors participating together, reviewing and examining management operations and business execution. For matters resolved at meetings, in addition to clearly assigning responsible units and setting improvement deadlines, reports are made to the President in writing or by email, with designated personnel responsible for subsequent implementation and tracking.

Through the above mechanisms, the Company ensures that management systems and their related processes, customer needs, and resource allocation can be effectively improved and optimized in a timely manner, thereby continuously enhancing overall operating performance and successfully achieving the Company's established goals.

Management Review Meeting Flowchart



2-2 Upholding Ethics and Integrity Management

Novatech is committed to building a business environment for sustainable development, with "integrity" as its core operating principle, requiring all colleagues to strictly observe the code of integrity in all business activities. The Company adopts a zero-tolerance policy toward corruption, bribery, monopolistic practices, improper competition, and other conduct violating business ethics, and takes integrity and uprightness, honesty and responsibility, fairness and reasonableness, and information transparency as its principles of action, ensuring the Company's words and deeds are consistent and its corporate commitments are fulfilled.

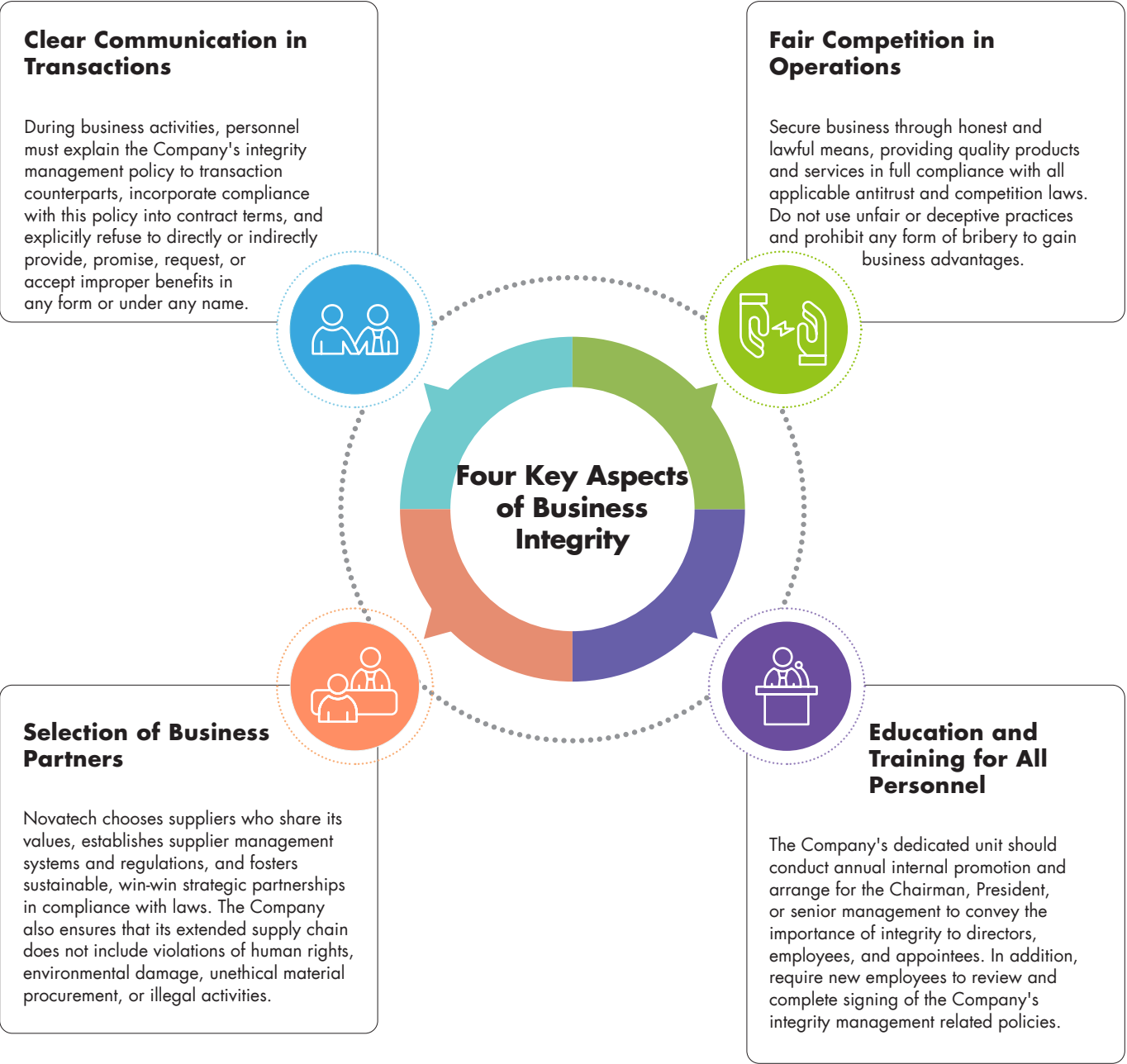
To uphold corporate ethical values and brand reputation, and to guide internal personnel in following appropriate standards of conduct, the Company has established relevant regulations and communication mechanisms for key codes of conduct, so that all personnel have standards to follow and implement them faithfully. Through institutionalized management and continuous awareness promotion, the Company deepens its culture of integrity and practices its business philosophy of "Service, Integrity, Professionalism, and Win-Win," thereby strengthening the foundation of sustainable corporate operation.

Integrity Management Policy

To shape a corporate culture of ethical management and promote sustainable, sound development, Novatech has, with the Board of Directors' approval, formulated the "Ethical Corporate Management Best Practice Principles," the "Procedures for Ethical Management and Guidelines for Conduct," and the "Code of Ethical Conduct," institutionally regulating the ethical standards and responsibilities all colleagues must follow when engaging in business activities, implementing a pragmatic business philosophy of integrity. Through the promotion of these policies, employees are guided to conduct all business to high ethical standards, and the Company ensures its operations fully comply with domestic and international laws and standards, including the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act, the Political Donations Act, the Anti-Corruption Act, the Government Procurement Act, the Act on Recusal of Public Servants Due to Conflicts of Interest, and the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies, with reference to international standards such as the UN Universal Declaration of Human Rights, the UN Global Compact, and the fundamental conventions of the International Labour Organization.

In addition, the Company is committed to establishing a consistent system of business ethics values, strengthening its corporate governance mechanisms with high ethical standards. Beyond requiring all employees to comply with relevant laws and principles of integrity, the Company also extends its integrity requirements to supply chain partners, places importance on intellectual property protection, and guards against improper transfers of benefits, to ensure that the rights and interests of the Company, customers, and suppliers are not harmed.

Our integrity management is primarily reflected in the following four behavioral dimensions:



Important Company Regulations ^{Note}

- Ethical Corporate Management Best Practice Principles
- Code of Ethical Conduct
- Corporate Governance Best Practice Principles
- Code of Practice for Sustainable Development
- Human rights policy management system
- Procedures for Endorsements and Guarantees
- Rules for Performance Evaluation of Board of Directors
- Personal Data Protection Management Regulations
- Procedures for Lending Funds to Other Parties
- Procedures for Ethical Management and Guidelines for Conduct
- Procedures for Transactions with Specific Companies, Related Parties, and Group Enterprises
- Operating Procedures for Handling Internal Material Information and Preventing Insider Trading

Note: For the details of Novatech's regulations, please see the Novatech official website – Rules and Regulations.

Implementation of Ethical Corporate Management

To ensure the implementation of ethical corporate management, the Company takes multiple approaches from four major aspects: organization and responsibility, internal control, education, training and evaluation, and supplier commitment:

 Organization and Responsibility	- We require directors and senior management to issue a Declaration of Compliance with the Management Policy of Integrity, and require employees to comply with ethical corporate management policy as employment conditions. The declaration issuance rate mentioned above is 100%. - When taking office, managers at division level and above must sign the Declaration of No Violation of Integrity Principles, with a 100% signing rate. Supervisors at the division level and above are required to sign a "Statement of No Violation of Ethical Principles", an - To promote sound ethical management, a dedicated unit with qualified personnel is established under the Board of Directors, responsible for formulating and supervising the implementation of ethical management policies and prevention programs, and regular reporting to the Board of Directors (at least once a year).
 Internal Control and Due Diligence	- Establish a risk assessment mechanism for dishonest behavior, regularly analyze and evaluate business activities with higher risks of dishonest behavior within the scope of operations. - Based on the risk assessment results of dishonest behavior, the internal audit unit shall formulate relevant audit plans, including subjects, scope, items, and frequency, and regularly examine compliance with the aforementioned prevention program systems accordingly, prepare audit reports for submission to the Board of Directors, and may engage certified public accountants to conduct audits.
 Education, Training, and Evaluation	- Regularly conduct education and training for directors, managers, employees, appointees, and substantive controllers. - Integrate ethical management policies with employee performance evaluation and human resources policies, developing clear and effective reward and punishment systems.
 Supplier Commitment	All qualified suppliers of Novatech are required to sign the "Agreement of Subcontractor Commitment," which strictly prohibits subcontractors from providing improper gifts, banquets, entertainment to company employees during business interactions, as well as offering bribes, kickbacks, commissions, or any other improper benefits under any name to secure transactions. For the signatures of Agreement of Subcontractor Commitment, please refer to "3-2 Supply Chain Sustainability Management and Responsible Procurement".

Anti-corruption and Anti-bribery

To ensure the prevention of corruption and bribery, Novatech requires that employees not grant preferential treatment when transacting with related parties, and that in performing their duties they not demand, agree to, deliver, or accept gifts, hospitality, kickbacks, bribes, or the like for their own or others' benefit. In the "Code of Ethical Conduct," we define principles and penalties covering "gift acceptance rules," "prevention of conflicts of interest," and "protection of Company assets"; the "Ethical Corporate Management Best Practice Principles" expressly prohibit illegal political donations and improper charitable donations or sponsorships, preventing disguised bribery. In addition, each year we review all engineering sites where services are provided to determine whether any are located in the 20 lowest-ranked countries in Transparency International's Corruption Perception Index, implementing anti-corruption risk assessment at the operational level. Upon review, there were no construction projects located in such countries in 2025.

Prevention programs shall at minimum cover preventive measures against the following conduct:

- Offering and accepting bribes.
- Providing illegal political donations.
- Improper charitable donations or sponsorships.
- Offering or accepting unreasonable gifts, hospitality, or other improper benefits.
- Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights.
- Engaging in unfair competition.
- Direct or indirect harm to the rights, health, or safety of consumers or other stakeholders in the R&D, procurement, manufacture, provision, or sale of products and services.

Ethical Management Education and Training

To establish a responsible business ethics culture among all internal staff, Novatech conducts educational campaigns on insider trading prevention guidelines and related regulations at least once a year for directors, managers, and employees, while providing timely educational campaigns for newly appointed directors, managers, and employees. Relevant company policy documents are posted on the internal system where employees can browse and read in depth at any time. To further strengthen the culture of ethical management, the Company has also incorporated ethical management courses into mandatory courses to ensure active participation among employees

In 2025, the Company conducted online educational training sessions specifically focused on topics such as internal material information handling, insider trading prevention, ethical management, and principles of ethical behavior. The accumulated number of trainees reached 150 person-times, achieving a 100% employee training rate. For new employees, ethical management-related courses were also arranged during orientation training, with 14 new employees receiving training in 2025, achieving a 100% completion rate. In addition, ethical corporate management is administered by the President's Office as the dedicated unit, responsible for advancing ethical management policy, education and training, and the acceptance and handling of whistleblowing reports; 2025 operations and implementation were reported to the Board of Directors in November 2025.

Status of Ethical Management Education and Training for All Employees:

Job Level	Male	Female	Subtotal of Employees Required to Train	Total Completed
Senior Management	5	0	5	5
Middle Management	11	6	17	17
Frontline Management	19	9	28	28
General Staff	56	44	100	100
Total	91	59	150	150

Note: All employees: 150 active employees were required to complete the training, excluding 2 consultants.

2-3 Regulatory Compliance

Novatech complies with regulatory requirements and has established company regulations and periodic review mechanisms to ensure its policies align with the latest international legal trends. This approach prevents significant operational impacts from delayed responses to regulatory changes, while supporting commitments to environmental and social protection and promoting business growth. The Company's definition of significant penalties follows the regulations in the "Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities." The criteria include incidents that cause major damage or impact to the Company, orders from relevant authorities to suspend work, suspend business, cease operations, revoke or cancel pollution-related permits, or single incidents with cumulative fines reaching or exceeding NT\$1 million. In 2025, Novatech had no significant fines affecting company operations or violations of socioeconomic regulations.

Reporting Mechanisms and Channels for Violations of Regulations and Anti-corruption

Based on formal legal regulations and review mechanisms, Novatech also actively encourages employees to report any illegal or unethical conduct that violates the Principles of Ethical Behaviors. The Company has established a Whistleblowing System that covers areas such as violations of company policies, actions that may harm company interests, or behaviors that could potentially cause damage. To protect whistleblowers, the Company has established protection mechanisms and incentive mechanisms, and maintains records, conducts investigations, and implements penalties for each reported case. The audit unit also conducts supervision in accordance with relevant regulations and updates the company's internal regulations as needed. If any violations of professional ethics or company internal rules are discovered, they will be recorded, investigated, and penalized according to relevant regulations to maintain the company's reputation for integrity and fairness.

Through these comprehensive internal and external communication channels, the Company ensures that all internal and external stakeholders can effectively provide feedback and file complaints. In 2025, Novatech did not receive any reports or cases regarding bribery, corruption, or anti-competitive behavior, and therefore there were no related legal proceedings or associated costs.

Target	Reporting mechanism	Reporting channels	Receiving unit/ personnel
 Internal and External Stakeholders	Integrity Management Violation Reporting Mailbox	Audit@novatech.com.tw 03-6676868	President Auditing Office
 Employees	Employee Suggestion Box	Employee_opinion@novatech.com.tw	President

Information Security Authority Unit

To strengthen information security management measures and maintain and implement the Group's information security, an Information Security Management Unit has been established. The head of the Information Security Department serves as the dedicated Information Security Officer, responsible for promoting and managing the Company's information security, tracking and reviewing progress, and making immediate and regular improvements to address deficiencies, ensuring policies and management measures are effectively implemented. Related implementation results are regularly reported to senior management meetings to reduce operational risks.

Dedicated Information Security Officer Chiang, Shang-Chen	Dedicated Information Security Organization
Responsibilities 1. Promote and implement information security policies 2. Monitor internal and external security issues 3. Establish information security performance objectives 4. Review information security operational effectiveness	Information Security Management Organization Structure  <pre>graph TD; A[Information Security Management Unit] --> B[Policy Promotion Team]; A --> C[Emergency Response Team];</pre>
Establishment Date 2023/10/1	
 Information Security Responsible Unit	

Information Security Solutions

Information Security Risk Management Items | Server Incident Response Operations

Description

Establish clear response procedures when information security incidents occur to protect enterprise information security, minimize potential losses, and enable rapid recovery to ensure normal operations of all business activities

Information Security Emergency Risk Response

Respond with 5 methods: monitoring, recording, evaluating, handling, testing, and recovery

Emergency Response Measures

Activate backup recovery mechanism when encountering unmanageable situations

Reporting levels Department-level managers	Senior management/governance unit responsibilities Assistant Vice President	Reporting frequency Once per year
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Information security maintenance practices

To comply with information security policies, achieve relevant objectives, establish comprehensive information security protection, the implementation of information security management matters and specific management programs are as follows:

1. Adopt next-generation firewalls and introduce international threat intelligence databases for coordinated defense, generating daily network attack incident reports to enable information security personnel to implement timely response measures.
2. Use international software vendor's mail service system to ensure 99.99% service availability, and implement protection modules to safeguard email and collaborative operations, preventing zero-day malware, phishing, and business email compromise risks.
3. Information hosts and computers are equipped with advanced MDR anti-hacking software, with 24/7 monitoring and protection provided by vendors. Monthly security reports are generated, and recent security incidents are reviewed quarterly in collaboration with security partners.
4. In addition to regular backups of information services, annual disaster recovery drills are conducted for core information services to strengthen the response capabilities of information security personnel in handling natural or man-made disasters.
5. Account privilege are managed based on personnel duties and responsibilities, with special privileges requiring formal application and approval for record. Regular password changes and complexity requirements are enforced to prevent security risks.
6. Regular information security education and training to enhance personnel's security awareness.
7. Join TW-ISAC (Taiwan Information Sharing and Analysis Center) for computer network crisis response and coordination, obtaining security early warnings, threat intelligence, and vulnerability information.

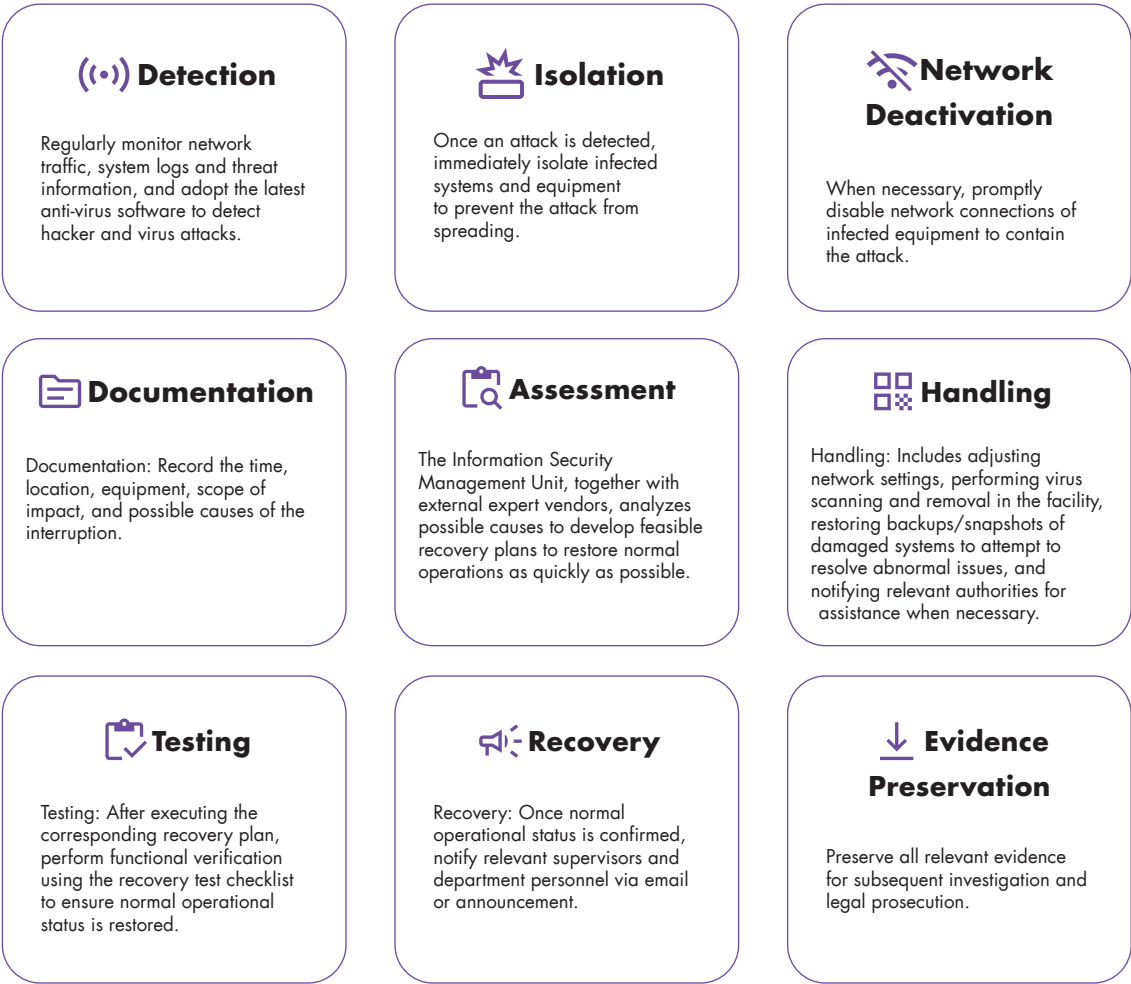
• Information Incident Reporting Procedures

Novatech continues to conduct internal information security audits to drive continuous improvement. The results of internal information security audits are detailed in the table below.

Information Incident Reports

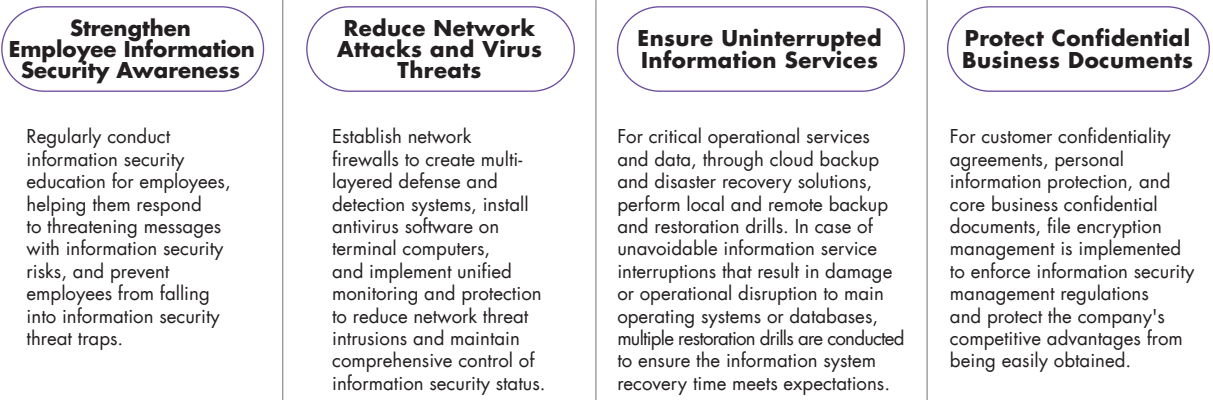
After reporting to the Information Security Management Unit, the unit will organize a task force responsible for commanding, coordinating, and assisting the departments in charge of handling information security incidents. Provide response operations for hacker attacks and virus attacks

Security Procedures (Maintenance, Actions, Measures)

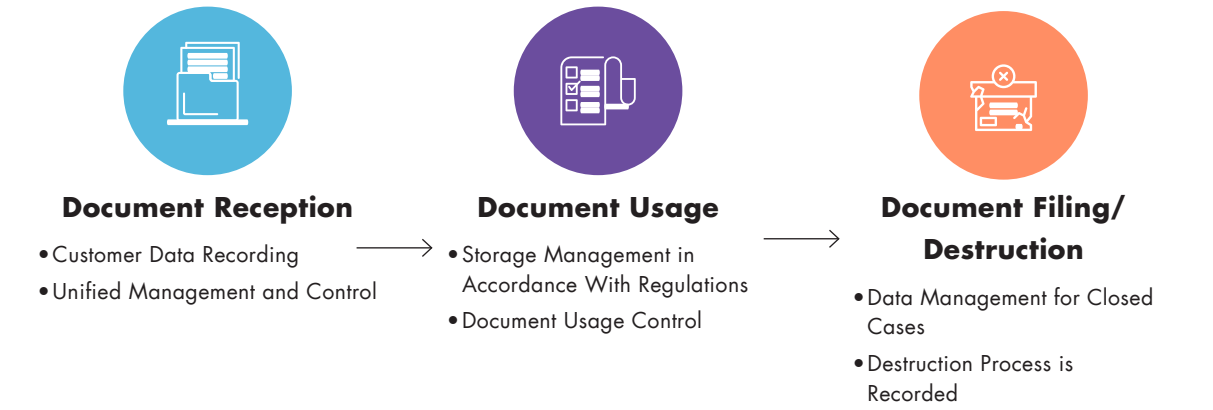


Key Information Security Management Measures

Novatech implements key information security measures on a daily basis, establishing comprehensive information management mechanisms to ensure thorough implementation of information security management. Below are our key information security management measures:



Customer Information Document Control Process



Information Security Health Check

To understand the Company's information security vulnerabilities and prevent security incidents proactively, Novatech has commissioned a third-party security unit to perform information security health checks. For the 2025 inspection items and results, please refer to the following table.

Inspection Items	Implementation Method Overview	Testing Time and Frequency	Test Results
Information Host Vulnerability Scanning	Detect CWE including OWASP TOP 10 vulnerabilities or security flaws	Once per year	☑
Social Engineering Drill	Email social engineering drill: testing employees' ability to identify suspicious emails through simulated phishing email scenarios		☑ Training courses for all employees are also provided on the learning platform

Security Drills and Educational Training

Novatech conducts regular security drills and educational training to raise employees' information security awareness, strengthening their ability to respond to risk messages, and prevent them from falling victim to security threats.

Drill Items	Number of Drills in Current Year	Drill Results
ERP Information System Disaster Recovery Drill	One Time	No Abnormality
Critical Information Service Continuity Drill		

Information Security Education and Training Course	Training Objectives	Training Participants	Number of Participants	Course Hours
Information Security Awareness Education, Training and Promotion	Enhance Employee Information Security Awareness	Regular Training for All Employees	146	30 Minutes

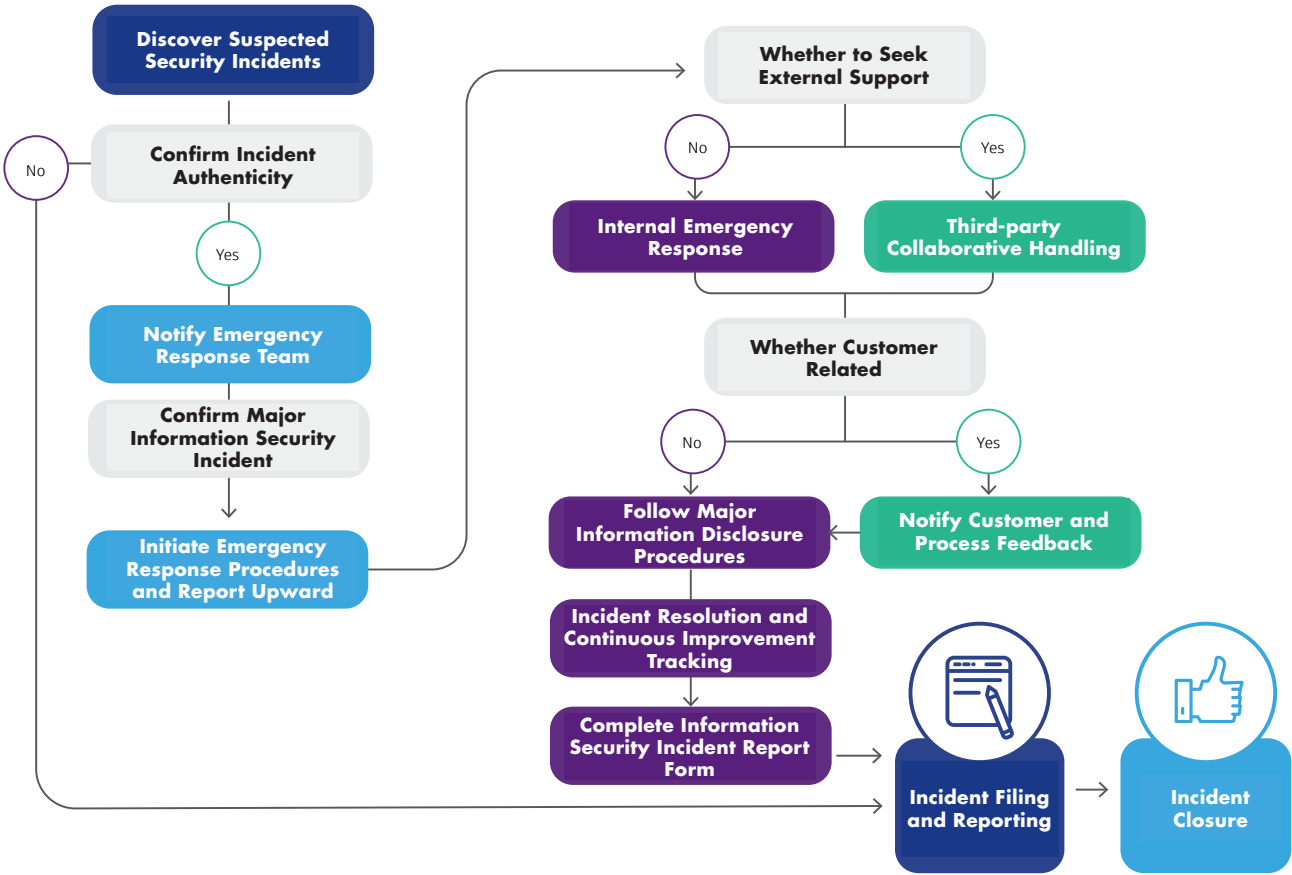
Information Security Audit

Novatech continues to implement internal information security audits for continuous improvement; the 2025 internal information security audit results are detailed below.

Audit Type	Audit Results	Improvement Measures for Deficiencies
2025 Internal Information Security Audit	1. Advanced defense software alert tickets not closed after case completion. 2. Data and system records generated under the management regulations differ from actual practice; amendment is recommended.	Improved according to recommendations

Information Security Incident Handling

In the event of a security incident, Novatech initiates the following information security incident handling process, with the emergency response team assisting in managing the security incident.



Novatech experienced 2 information security incidents in 2025; following review of the incidents, the following 2 improvement actions were implemented:

- 1.A comprehensive review and adjustment of firewall access policies was conducted, with a regular audit mechanism established to continuously review the reasonableness and necessity of rule settings, tightening overly permissive access rules as appropriate, to strengthen network perimeter security control and risk management.
- 2.Password complexity requirements were adjusted to reduce the risk of passwords being cracked or misused.

Item	2025 Status
Number of shutdowns due to information security threats	2
Number of customer privacy violation incidents	None
Number of customers affected by information leakage	None
Number of complaints regarding customer data loss affecting customer rights	None

2-5 Association Participation

Through participation in various domestic and international industry development associations and organizations, we engage in mutual exchange with related industries to understand industry development status and future trends, creating opportunities for operational growth. Recognizing climate change as a central focus of global sustainable development that requires collective action from all businesses, Novatech continues to join the ESG Sustainability Initiative launched by E.SUN Bank. The Company is committed to addressing climate change by actively controlling greenhouse gas emissions and conserving energy, collaborating with like-minded partners across the value chain toward the goal of net-zero emissions by 2050.

Audit Type	Name	Participation Qualification
Industry Initiatives	Taiwan Institute of Directors	Member
	Taiwan Listed Companies Association	Member
	Taiwan High-Tech Facility Association	Member
	Hsinchu County Government Class A licensed electrical contractor	Member
	Taiwan Environmental Protection Engineering Contractors Association	Member
Sustainability ESG	CommonWealth Sustainability CWS	Member
	E.SUN Bank ESG Sustainability Initiative	Member



E.SUN Bank ESG Sustainability Initiative



Hsinchu County Government Class A licensed electrical contractor



Taiwan Environmental Protection Engineering Contractors Association

Promoting a Sustainable Environment:
Earth-Friendly

Creating Sustainable Value

Partnering Together

- 3-1 Sustainable Products and Services
- 3-2 Supply Chain Sustainability Management
- 3-3 Customer Relationship Management
- 3-4 Customer Health and Safety

3-1 Sustainable Products and Services

Adhering to the concept of sustainable operations, Novatech takes practical actions to develop environmentally friendly products. Through green design, green procurement, and green technology, we utilize innovative methods and rich practical experience to develop innovative products that meet environmental safety and quality standards. We offer engineering technical services for energy conservation, carbon reduction, and resource recycling, while contributing to the sustainable development of enterprises. In the future, Novatech will continue to advance its role in circular economy, aiming to become our customers' preferred partner in achieving efficient, non-toxic, and zero-waste processes through advanced environmentally friendly engineering technologies.

Global climate change and sharply increasing environmental pollution are making resources increasingly scarce, seriously threatening the sustainable survival of the planet. Novatech actively deploys green engineering, invests in circular economy technology development, and has incorporated product innovation into its material topics.

In recent years, Novatech has actively promoted cross-sector collaboration with external organizations to enhance resource reuse and overall efficiency. Our representative engineering projects provide customers with high-quality environmental pollution prevention technology, helping them reduce their operational impact on the environment.

Product Development Timeline

Products		Year	Development and Application Achievements
Environmental Protection and Green Energy System Integration	Recycled Water Recovery	2017	Completed Technology Engineering Development
Pollution Prevention and Waste Management	Chemical Waste Liquid Recovery and Reuse Equipment	2022	Semiconductor Industry Applications - 1 Company
		2023	Semiconductor Industry Applications (1 Overseas Technology Expansion)
		2024	Semiconductor Industry Applications (1 Overseas Technology Expansion)
	Aluminum etching solution recovery technology	2018	Completed Technology Engineering Development
		2021	Obtained Republic of China Patent, Patent No. I741547
	High-Efficiency Membrane Vapor Recovery Unit	2015	Petrochemical Industry Applications - 2 Companies
2021		1 project completed	
High purity chemical supply and dispensing system	Tank Truck Supply System		Semiconductor Industry Applications - 1 Company
		2023	Semiconductor Industry Applications (Overseas Technology Expansion) - 3 Companies
			2022
		2024	Semiconductor Industry Applications - 3 Company
		2025	Semiconductor Industry Applications - 3 Company
	Transportation Supply System		Semiconductor Industry Applications - 1 Company
		2023	Semiconductor Industry Applications (Overseas Technology Expansion) - 16 Companies
			Semiconductor Industry Applications - 5 Company
		2024	Optoelectronics Industry Applications (Overseas Technology Expansion) - 1 Company
			2025
	Dilution System		Semiconductor Industry Applications - 1 Company
		2023	Semiconductor Industry Applications (Overseas Technology Expansion) - 2 Companies
		2024	Semiconductor Industry Applications - 1 Company
		2025	Semiconductor Industry Applications - 2 Company
	Electronic and Chemical Production and Filling System	2023	Chemical Industry Applications - 1 Company
			Semiconductor Industry Applications - 5 Company
2024		Optoelectronics Industry Applications (Overseas Technology Expansion) - 1 Company	
		2025	Semiconductor Industry Applications - 5 Company

Products		Year	Development and Application Achievements
Advanced wet process cleaning equipment	Wafer Cleaning		Optoelectronics Industry Applications (Overseas Technology Expansion) - 2 Company
		2018	Semiconductor Industry Applications (Overseas Technology Expansion) - 1 Companies
		2020	Optoelectronics Industry Applications - 2 Companies
	Wet Etching Technology Development	2025	Optoelectronics Industry Applications - 2 Companies
		2018	Optoelectronics Industry Applications (Overseas Technology Expansion) - 2 Company
	Wet stripping equipment		Semiconductor Industry Applications (Overseas Technology Expansion) - 1 Companies
		2018	Optoelectronics Industry Applications (Overseas Technology Expansion) - 2 Company



High-tech process supply system transitioning towards a circular economy

In response to market trends and the global emphasis on low-carbon transportation development, Novatech continues to invest in enhancing technical capabilities and product innovation through R&D, actively promotes quality management upgrades, and works together with the supply chain on low-carbon transformation to achieve sustainable mutual prosperity. The Company is also committed to launching more sustainable green energy products integrated with high-quality service.

Environmentally friendly products or services

High-Tech Process Supply System for the Circular Economy

1. Process efficiency and quality optimization

Extend system life for customers, improve product stability and service life, or enhance factory operational efficiency.

- Water resource management products:
- Seawater desalination
 - Pure water system design

- Energy products and services:
- Motor energy saving
 - Process energy and water saving

- Others:
- Gas mixing system
 - High purity chemical supply and dispensing system
 - Advanced wet process cleaning equipment
 - Wet stripping equipment

2. High-Value Energy Resource Recycling

Provide recycling and reuse systems for high-value raw materials in customers' processes, reducing customer costs while fulfilling environmental protection responsibilities.

- Water resource management products:
- Effluent Water Combined with Water Recycling System

- Energy products and services:
- Waste heat recovery

- Pollution prevention and waste management:
- Aluminum etching solution recovery technology
 - High-Efficiency Membrane Vapor Recovery Unit
 - Chemical Waste Liquid Recovery and Reuse Equipment

3. Pollution Prevention and Waste Recycling

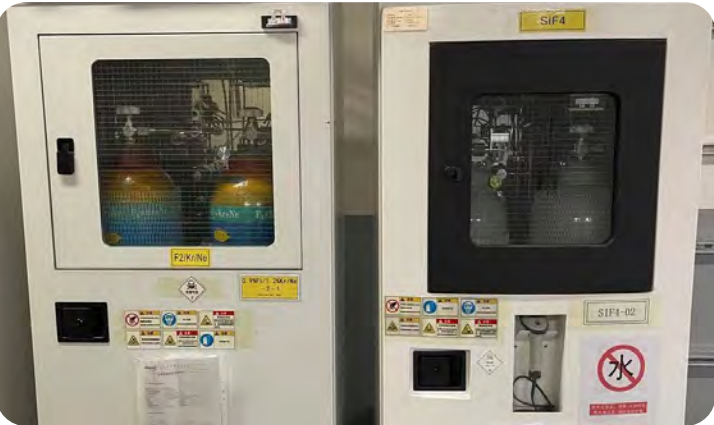
Assist customers in utilizing waste resources and improving their ability to manage waste and wastewater effectively.

- Water resource management products:
- Zero wastewater discharge
 - Wastewater treatment

- Pollution prevention and waste management:
- High-efficiency denitrification treatment system

Gas mixing system

This product precisely controls mixed gas ratios through a gas mixing system to provide high-quality gases that meet process requirements. It can replace the use of mixed gas cylinders in technology factories, reducing customers' unit gas costs and lowering carbon emissions from gas cylinder transportation. Based on previous engineering experience, our gas mixing system helps customers reduce carbon emissions from transportation by 4,128 kg/year CO₂, and also saves customers approximately 2.5 million in special gas production costs.



Special Gas Supply System

High-Value Energy Resource Recycling

High-tech facilities use numerous high-value chemicals that could pose significant risks to people and the environment if accidentally released. Through our products and technologies, Novatech provides customers with recovery and reuse systems for high-value raw materials in their manufacturing processes, reducing costs while supporting environmental protection. Our key technologies include chemical waste liquid recovery and reuse equipment, aluminum etching solution recovery technology, and high-efficiency membrane vapor recovery units.

Chemical dilution system

Novatech helps customers establish safe, automated, and precise chemical dilution systems to improve the efficiency of chemical concentrate usage and reduce the impact of highly toxic chemicals. Taking the semiconductor industry as an example, their processes require dangerous chemicals such as developers, hydrofluoric acid, and tetramethylammonium hydroxide. We assist semiconductor customers in establishing P6 hydrofluoric acid chemical dilution systems, which can automatically dilute 168,000 liters of chemicals per year. This not only reduces the risk of manual acid replacement but also decreases chemical drum usage and transportation for customers. In total, it can help customers reduce CO₂e emissions by 101.17 metric tons annually.



Chemical dilution system

Pollution Prevention and Waste Recycling

Pollution prevention and waste recycling have become increasingly important in recent years. Novatech aims to help customers make better use of waste through its technologies and enhance their ability to properly manage waste and wastewater, further promoting the circular economy in high-tech manufacturing. Our key technologies include effluent water recycling systems, low-temperature sludge drying technology, high-efficiency denitrification treatment systems, and high-efficiency membrane oil and gas recovery devices.

● **Chemical Waste Liquid Recovery and Reuse Equipment**

During production processes, high-tech and manufacturing industries consume substantial amounts of chemical raw materials, generating large volumes of chemical waste liquid. We adopt foreign waste liquid recovery technology and, using specialized recovery equipment, perform on-site recovery of high-unit-price waste liquids, converting them into raw materials that can be reused in the original manufacturing process. This approach effectively utilizes resources and prevents waste.

Related achievements include helping customers recover stripping solutions, process cleaning solvents, and tetramethylammonium from wastewater. We recover chemicals through distillation thermal methods and by utilizing the different boiling points of target chemicals. During the process, we also effectively recover thermal energy through high-efficiency heat exchange to reduce energy consumption. This technology allows customization and adjustment of the chemical recovery rate in the process, achieving a maximum solvent recovery rate of over 90%.

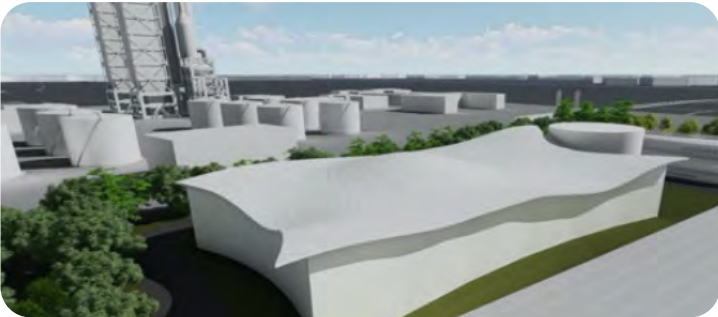


Chemical Waste Liquid Recovery and Reuse Equipment

● **Effluent Water Combined with Water Recycling System**

Water recycling and reuse has become an industry trend in recent years. The ratio between wet and dry seasons in domestic regions is extreme, and during dry seasons, agricultural water often needs to be reallocated and domestic water supply pressure reduced in order to maintain stable industrial water supply. Therefore, in line with domestic government policies, Novatech actively participates in government water engineering tenders and applications of water recycling systems in engineering projects. By integrating wastewater plant effluent with recycling systems, we enable the reuse of discharged water for industrial purposes, providing stable and reliable water sources to industrial and science parks with high water demand. This approach reduces reliance on tap water and supports zero liquid discharge.

Based on recent engineering achievements, we help customers recycle effluent water for use in cooling towers and incorporate automated monitoring systems that automatically select water bodies based on water quality conditions. This approach increases customers' use of recycled water, achieve plant water recycling targets, and reduces environmental pollution from wastewater discharge.



Wastewater Plant Effluent Combined with Water Recycling System

● **High-Efficiency Membrane Vapor Recovery Unit**

Novatech actively collaborates with overseas technology developers to provide domestic enterprises with advanced pollution control equipment. In partnership with equipment manufacturers, we assisted in installing and operating a recovery system at the Qiaotou Supply Center and are currently preparing to implement the same technology for CPC Corporation's naphtha storage tanks at the Linyuan Plant. This system captures potential vapor emissions from storage tanks, reducing the proportion of oil vapor released into the atmosphere. It can lower volatile organic compound (VOC) concentrations to below 300 PPM and achieve a high recovery efficiency of up to 95%. By significantly reducing air pollution, the system helps customers meet recycling and reuse goals while improving plant air quality. We support customers in integrating environmental protection and circular economy equipment and will continue to refine and advance this technology, working closely with clients to achieve sustainable operational transformation.



Membrane Vapor Recovery Equipment

To enhance energy conservation and waste reduction performance, Novatech studies the details of each supply system that can be optimized, dividing systems into a "design phase" and an "operation phase," separately considering where environmental benefits can be enhanced for different systems at different phases. Upholding a spirit of continuous R&D and innovation, the Company continuously improves energy conservation and waste reduction performance; while providing customers with the safest, highest-quality engineering planning services, it also honors its mission to mitigate environmental impact, designing to specifications above the industry average in line with customer requirements, to enhance resource efficiency during the system use phase.



Design phase

Machine lighting improvement and further optimization:

- 1. Mixed acid equipment switches AC instruments to DC power, reducing energy consumption by 100 W per unit.
- 2. Machines were switched to DC fluorescent lamps and instruments, reducing energy consumption by 510W per unit of equipment; in 2025, this helped customers save approximately a further 7,600 kWh of electricity



Optimize liquid-gas separator design reduces welding time while decreasing process emissions (fluorides), and reduces material usage - cutting costs by 33% while providing environmental benefits through reduced PFA raw material mining.

Cost reduction
33%

Improved equipment sampling box structure:

- 1. Reduce chemical usage:
0.5L*52(times/year)
*170(machines/year)=4420L
- 2. Reduction in chemical waste disposal:
0.5L*52(times/year)
*170(machines/year)=4420L

Environmental
benefits

Operation phase



Assist customers in recycling effluent water for cooling tower use, automatically selecting water bodies based on quality, increasing recycled water usage ratio and reducing environmental pollution from wastewater discharge.

Decrease
4,128 Tonnes CO₂ (Emissions)

Gas mixing system precisely controls mixed gas ratios, reducing carbon emissions during transportation by 4,128 kg/year CO₂ °

Decrease
101.17 kg /year CO₂e

Helped a semiconductor customer build a P6 hydrofluoric acid chemical dilution system, enhancing the customer's efficiency in using undiluted chemical solutions, reducing the customer's emissions by a combined 101.17 tonnes CO₂e for the year

We introduced foreign waste liquid recovery technology: through special recovery equipment, high-value waste liquids first undergo simple recovery treatment on-site, converting them into raw materials that can be reused in the original process. This technology allows customized adjustment of the recovery rate of chemicals in the process, with solvent recovery rates of up to 90% or more.

The high-efficiency membrane vapor recovery unit can substantially reduce air pollution emissions; this technology can reduce volatile organic compound emission concentrations to below 300 ppm, with a recovery efficiency of up to 95%.

Process efficiency and quality optimization

Improving resource utilization efficiency and optimizing product processes have always been our core focus. Novatech aims to provide customers with high-precision, stable process systems that enhance factory resource efficiency and extend the lifespan of process equipment. We have continuously optimized numerous designs to improve performance, such as replacing machine lighting systems with energy-saving lamps, which is expected to reduce power consumption by 75%. Leveraging years of engineering design expertise, Novatech continues to develop the most efficient and highest-quality processes for our customers.

Machine using DC fluorescent lights and instruments

Traditional floor-mounted machines typically use 15W AC fluorescent tubes, which consume significant power. To help customers achieve energy savings and reduce carbon emissions, Novatech replaced the internal lighting systems with 5W DC fluorescent tubes, reducing power consumption and extending service life. Additionally, for mixed acid equipment, AC-powered instruments were converted to DC power without changing functionality. Assuming one hour of machine operation, this saves approximately 186.15 kWh of electricity per year. In 2025, Novatech helped customers save approximately 7,600 kWh of energy consumption. Through these measures, Novatech effectively reduced greenhouse gas emissions generated by the machines while also reducing customers' waste output, actively working with customers on energy conservation and carbon reduction.



Machine lighting changed to energy-saving fluorescent lights (5W)



Mixed acid equipment redesigned to use DC power

Gas-liquid separator optimization

Due to the different densities of gas and liquid, when liquid and gas flow together, the liquid will be affected by gravity, producing a downward velocity, while the gas continues to flow in its original direction. In other words, liquid and gas tend to separate in a gravitational field. The design of this product utilizes gravity settling to separate gas and liquid, making customer process applications more stable. The optimization and improvement benefits of the gas-liquid separator can increase system supply performance by 4%-10% flow rate under different operating pressures, reduce welding time for manufacturing personnel, and reduce waste gas (fluoride) emissions during processing. Reducing material usage not only decreases cost expenditure by 33% but also provides environmental benefits by reducing PFA raw material mining.

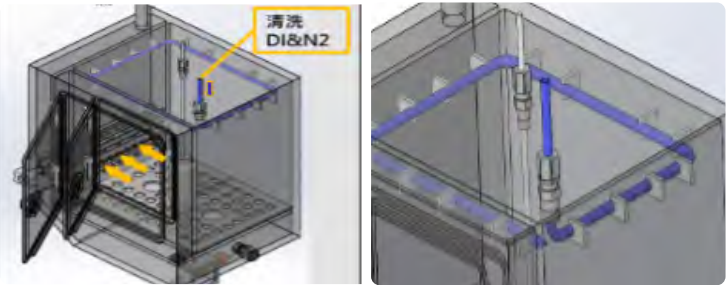


Gas-liquid separator optimization application results

● **Equipment sampling box structural design**

In 2024, Novatech introduced equipment manufacturing standards for high-purity chemical supply systems, improving the equipment sampling box structure to reduce sampling leakage opportunities and enhance sampling environment cleanliness. Using new construction methods to improve box extraction efficiency, after product revision:

- 1. Reduction in chemical usage:
 $0.5L \times 52(\text{times/year}) \times 170(\text{machines/year}) = 4420L$
- 2. Reduction in chemical waste disposal:
 $0.5L \times 52(\text{times/year}) \times 170(\text{machines/year}) = 4420L$
- 3. Increase equipment operational safety and sampling efficiency, reduce chemical usage, while also decreasing chemical waste disposal volume, enhancing green innovation competitiveness.



Equipment sampling box structural design

2025 Patent Items

Novatech and its subsidiaries Winmax Technology Corp. (Shanghai) and Winmax Technology Co., Ltd. (SuZhou) set R&D projects each year, conducting R&D centered on improving existing equipment functions, customer needs, and newly introduced technologies, actively investing in the research and development of innovative products, continuously enhancing R&D capacity and technical strength to respond to market demand, and maintaining technological leadership in the industry's specialized process fields. Our results are reflected in the number of patents applied for and obtained each year; R&D results are converted into intellectual property and patent applications. In 2025, Novatech, Rayzher, and Mainland China subsidiaries Winmax Technology Corp. (Shanghai) and Winmax Technology Co., Ltd. (SuZhou) together obtained 44 utility model patents, 24 invention patents, 19 software copyrights, 1 design patent, and 1 trademark right, for a cumulative total of 89 patent authorizations. Novatech has received multiple recognitions from government bodies and partners, demonstrating that Novatech and its subsidiaries possess industry-leading R&D technologies and competitive capabilities across both sides of the strait. We can rapidly design and manufacture solutions to meet diverse customer needs, resulting in long-term orders from high-tech industries on both sides of the strait.

Novatech's R&D expenses over the past three years are as follows:

Item	2023	2024	2025
R&D expenses invested	253,289	207,420	263,228
Net operating revenue	1,153,632	1,506,347	1,318,987
As a % of revenue	22%	13.80%	20%

Note: Concrete outputs consist mainly of 1. patents obtained, 2. innovative construction method development projects, and 3. academic research and development projects.

Novatech

Utility Model Patent

Obtained 16 patent

Winmax Technology Corp. (Shanghai)

Invention Patent

Obtained 09 patent

Utility Model Patent

Obtained 12 patent

Software Copyright

Obtained 07 patent

Winmax Technology Co., Ltd. (SuZhou)

Invention Patent

Obtained 14 patent

Utility Model Patent

Obtained 10 patent

Software Copyright

Obtained 12 patent

Design Patent

Obtained 01 patent

Rayzher

Invention Patent

Obtained 01 patent

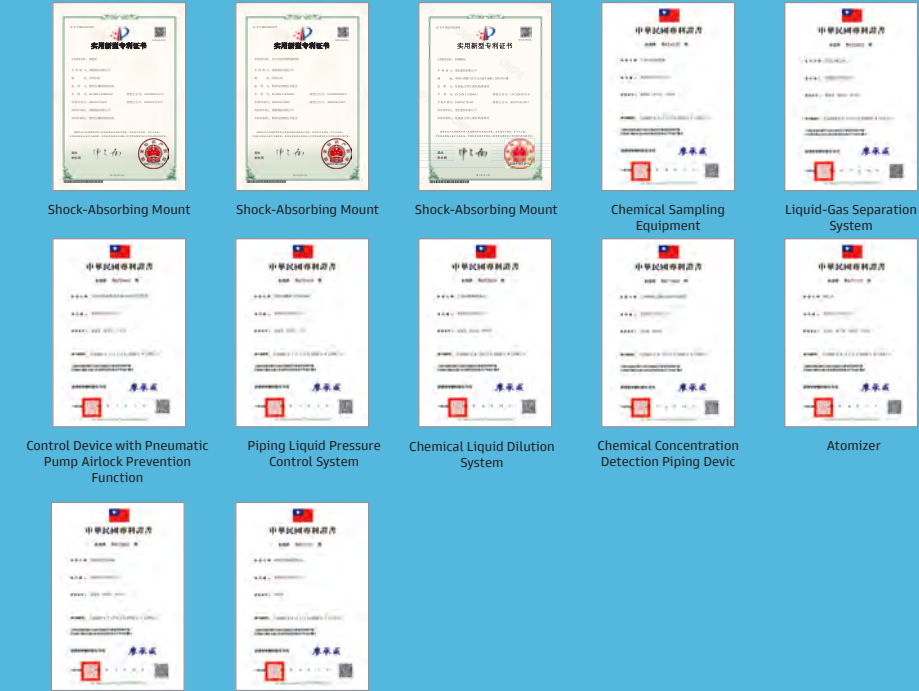
Utility Model Patent

Obtained 06 patent

Trademark Rights

Obtained 01 patent

2025 Novatech Patent Certificates



Winmax Technology Patent Certificates



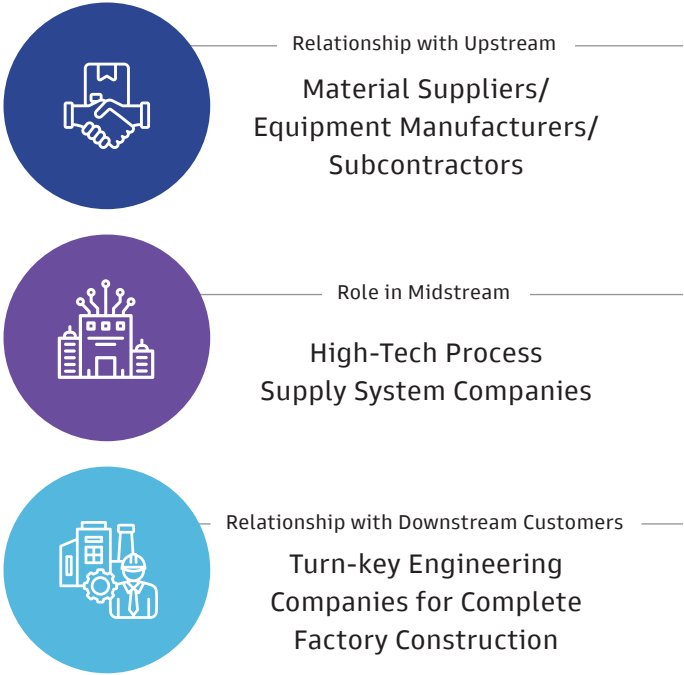
3-2 Supply Chain Sustainability Management and Responsible Procurement

With the mission of becoming the Best Partner in High-Tech Industry Processes, Novatech continuously builds engineering expertise in process supply systems. Leveraging a highly competitive engineering team, we carefully select quality contractors and maintain strong partnerships to establish a robust supply chain. This approach allows Novatech to monitor raw material and outsourced engineering cost fluctuations in real time, effectively control project progress, costs, and construction quality, and deliver customers the highest-quality engineering services along with competitive project quotations.

Supply Chain Overview

Novatech views suppliers as key partners and an indispensable part of its supply chain team. We are committed to maintaining long-term cooperative relationships with domestic and international suppliers to jointly build a stable and sustainable supply chain.

The Upstream, Midstream, and Downstream Relationships in High-Tech Industry Process Supply Systems



Number of Suppliers by Category in 2025

Novatech's suppliers can be categorized into three categories: material manufacturing, equipment manufacturing, and subcontractors. We firmly believe that successful business operations rely on coexistence, co-prosperity, and mutual growth with supplier partners, and have always regarded them as strategic partners. Novatech's main production and operational site is in Taiwan. To promote local industrial clusters and enhance regional economic development, except for some bulk chemicals that are technically controlled by overseas suppliers and cannot be procured locally, we have made every effort to choose local suppliers for collaboration. In 2025, there were 321 suppliers with transaction records.

Supplier Categories	Supplier Characteristics	Number of Suppliers (Companies)
Material Manufacturing	Plastic materials, metals, valves, control components, etc.	178
Equipment Manufacturing	Tanks, VMB, gas cylinder cabinets, pure water equipment, etc.	22
Subcontractors	Piping, equipment installation, electrical work, control software programming, etc.	121

Note: If a supplier operates across multiple categories, for internal management purposes, they will be counted in each category rather than being assigned to a primary category and excluded from others.



Supply Chain Sustainable Development

In addition to ensuring supplier product quality, pricing, and delivery times, the Company also encourages suppliers to implement corporate social responsibility, align with the United Nations Sustainable Development Goals, and maintain proper risk management and business continuity plans.



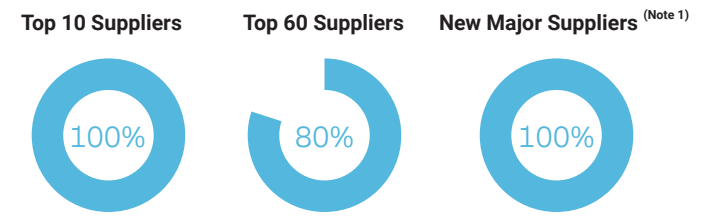
Supplier Sustainability Regulations

In strict adherence to the Principles of Ethical Behaviors and Ethical Corporate Management Best Practice Principles, Novatech requires compliance with the Supplier Code of Conduct, which prohibits the following behaviors: any bribery or acceptance of bribes, offering or accepting unreasonable gifts, entertainment or other improper benefits, infringement of trade secrets, trademarks, patents, copyrights and other intellectual property rights, and declares a commitment that neither the Company nor its suppliers will accept metals sourced from conflict minerals regions.

When collaborating with suppliers, an Agreement of Subcontractor Commitment must be signed. This agreement includes corporate social responsibility requirements, such as compliance with local laws and international safety and environmental regulations, prevention of exposure to or contamination by harmful controlled substances during manufacturing and transportation, prohibition of child labor, and avoidance of any form of labor discrimination.

In 2025, we completed the signing of the Agreement of Subcontractor Commitment with 48 suppliers, achieving a 100% signing rate among the top 10 suppliers by transaction value in Taiwan, and an 80% signing rate among the top 60 suppliers by transaction value.

2025 Signing Rate of Agreement of Subcontractor Commitment



Note 1: Among the top 60 suppliers by transaction volume in 2025, there were four new major suppliers.

Supplier Management Mechanism

Supplier Assessment :

All suppliers must pass the assessment process and comply with the Supplier Code of Conduct

Supplier Evaluation :

1. Conduct periodic assessments of business management and ESH management systems at equipment assembly plants
2. Conduct quarterly progress control evaluations for on-site construction contractors

Supplier Training :

Hold toolbox meetings before contractors enter the construction site daily

Supplier Communication and Recognition :

Invite suppliers with outstanding performance and exceptional contributions to attend the Company's annual year-end banquet

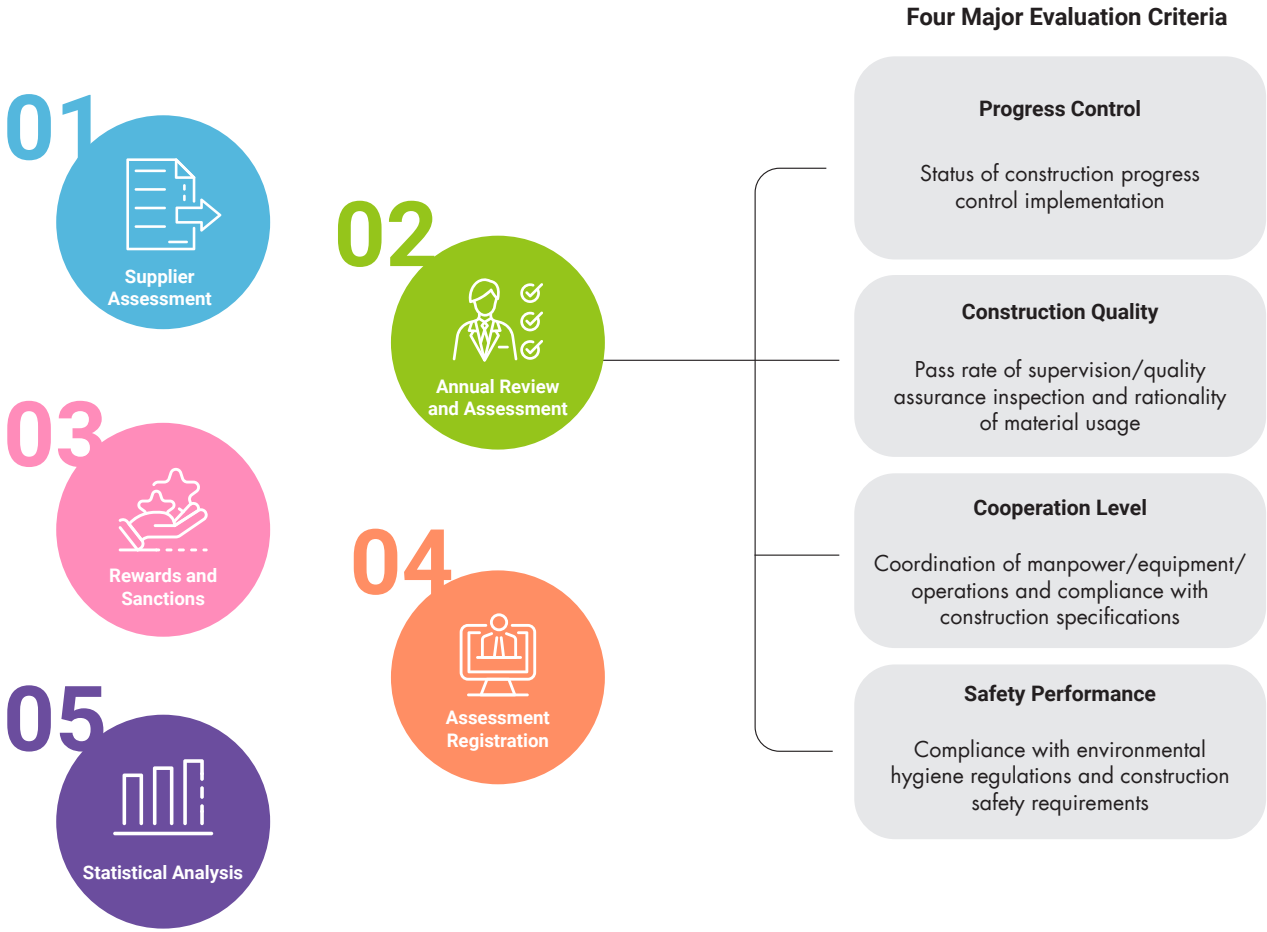
Supplier Assessment

For new suppliers, in addition to collecting basic supplier information, Novatech requires them to complete a Supplier Evaluation Form. Selection criteria include product brands, engineering performance, waste disposal and treatment, workplace environment monitoring, construction quality certifications, regular fire safety inspections, and automatic inspection equipment. These are included as evaluation items. Novatech also specifies in order terms that any violation of relevant regulations by suppliers will result in contract termination.

Supplier Evaluation

We have established a comprehensive supplier evaluation and responsible procurement mechanism as the basis for selecting excellent contractors. We regularly conduct quality assessments and replacement evaluations of contractors based on four main criteria: progress control, construction quality, construction cooperation, and safety performance. Furthermore, through periodic advocacy and communication on human rights, social, and environmental issues, we strengthen suppliers' sustainability awareness.

Supplier Management Evaluation Process



Supplier Training

Novatech conducts educational training and workshop meetings from time to time, guiding communication through different formats. The courses include regulatory risks, ethical standards, and workplace safety and health. Before contractors enter construction sites each day, toolbox meetings are held to promote environmental safety and health policies and construction regulation guidelines to suppliers.



Promote Construction Guidelines



Toolbox Meeting

Supplier Communication and Recognition

Outstanding and high-contributing suppliers are invited to the Company's annual year-end banquet, where the Company communicates its sustainability philosophy and objectives.



2025 Best Supplier Partner Recognition Ceremony

Supplier Risk Identification

Through supplier EHS assessment, construction quality performance evaluation, and supplier ESG self-assessment questionnaires, Novatech provides guidance and improvement measures for suppliers with potential high risks to ensure effective risk control or reduction. The Company has 231 general contractors for engineering subcontracting. In 2025 evaluations were conducted for the top 60 contractors based on transaction volume.

Item	Quantity	Measures
Number of Contractors Evaluated	60	Among the total of 231 engineering subcontractors, evaluations will be conducted only for the top 60 contractors ranked by transaction volume.
First-tier Suppliers	60	Suppliers with a total assessment score of 75 points or above are classified as first-tier suppliers
Second-tier Suppliers	0	Suppliers with a total assessment score below 75 points are classified as second-tier suppliers
Disqualified	0	Improvement and handling methods for disqualified suppliers: Strengthen guidance, re-evaluate after tracking improvements, discontinue cooperation, etc.

Supplier guidance and improvement

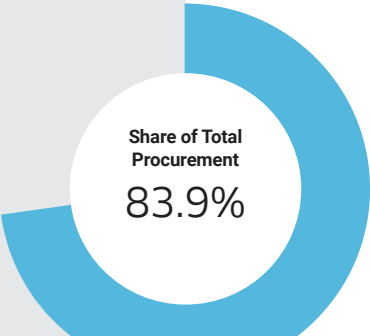
The Company will continue to monitor major suppliers and conduct unscheduled on-site audits to inspect suppliers' performance. We will also continue to evaluate suppliers' corporate social responsibility practices and supervision to foster sustainable partnerships and achieve mutual growth.

Green procurement and environmental protection expenditure

To promote environmental sustainability, Novatech upholds green procurement principles and strives to reduce the environmental impact of operational activities. We purchase office equipment with green environmental protection or energy-saving certification labels, promoting carbon emissions reduction. In 2025, the total procurement amount for operational office equipment was NT\$2,528,631, of which the green procurement amount was NT\$2,121,435, accounting for 83.9% of total procurement. This includes the replacement of inverter air conditioners with eco-labels, eco-friendly light tubes, energy-efficient fans, and green office supplies (such as recycled paper).

Green procurement principles

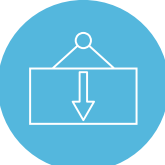
- 1.Procurement complies with international regulations, requiring suppliers to comply with hazardous substance restriction directives and not use conflict minerals.
- 2.Priority is given to purchasing green raw materials, recycled materials, recyclable, low-carbon pollution, and environmentally friendly energy and water-saving products.
- 3.Enhance green transportation by implementing local procurement to reduce logistics transportation carbon emissions, and reduce excessive packaging materials, high energy-consuming equipment, and raw materials.



Total green procurement amount NT\$ 2,121,435

Product packaging and transportation

To promote energy-saving and carbon reduction policies and mitigate environmental harm caused by excessive product packaging or long-distance transportation, Novatech adopts green transportation principles by following these four operational guidelines.



Export products follow container consolidation principles:

For equipment and materials used in Novatech's plant construction, volumes are calculated to fully load containers before export, reducing the number of shipments and thereby lowering environmental pollution from vehicle fuel emissions.



Equipment and material shipping transportation principles:

For factory shipments of equipment and materials, domestic transportation vehicles are reasonably arranged according to equipment packaging sizes, while export equipment container loading lists are rationally prepared based on equipment packaging dimensions.



Material import transportation arrangement principles:

For factory-imported materials, shared transportation is primarily used to reduce costs. Dedicated transport is considered only when cargo volume is large, or quantities are substantial.

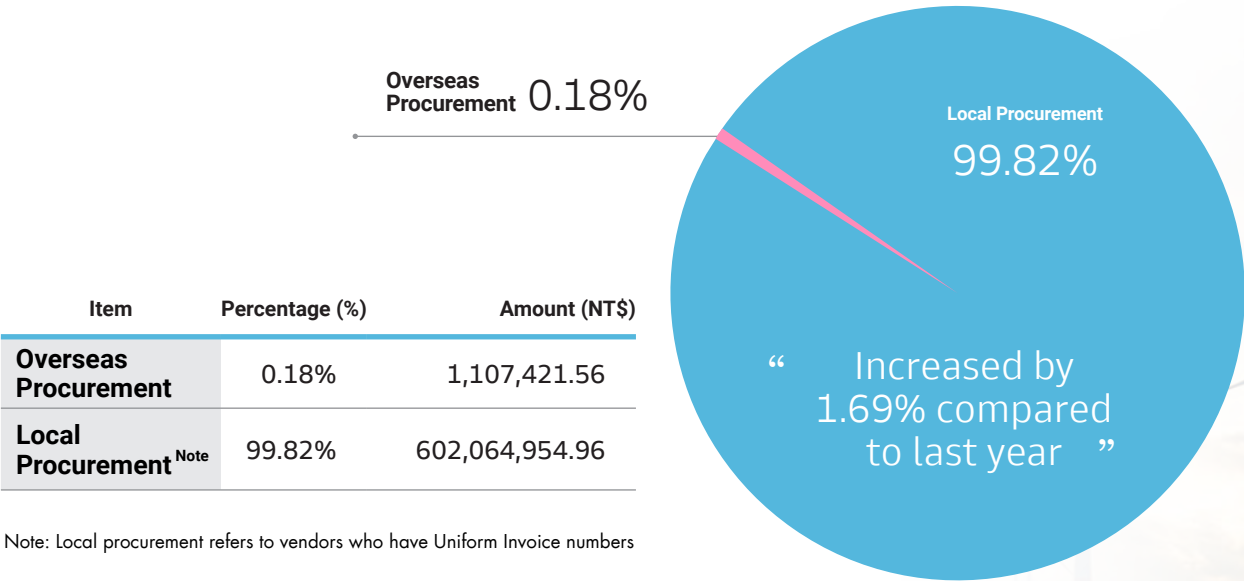


Require suppliers to reduce product packaging:

Include a note in order terms stating "To implement energy-saving and carbon reduction policies, please use reusable eco-friendly packaging materials for shipments whenever possible, helping to reduce energy consumption and achieve the goal of sustainable resource circulation"

Local procurement

Suppliers and contractors are key business partners of Novatech. Through effective communication, close cooperation, and appropriate management supervision, the Company can work together with suppliers toward sustainable operations. We firmly believe that, as a responsible corporation, we should contribute to local economic development. Therefore, in line with the purpose of assisting local development and developing the local economy, we prioritize using local material suppliers and appointing local contractors when selecting partners for engineering projects. In 2025, Novatech's local procurement from Taiwan regional vendors (note) was 99.82%. Due to shortages of foreign raw materials and significantly increased transportation costs, Novatech actively communicated with customers to promote local procurement, resulting in a 1.69% increase in local procurement ratio compared to last year's 98.13%.



Novatech actively promotes green supply chain by partnering with suppliers to assess whether their equipment adopts energy-saving or high-efficiency models. We also increase collaboration with partnering vendors to encourage their voluntary participation in green supply chain initiatives. In the future, Novatech will collect data and performance metrics on suppliers' adoption of energy-efficient equipment to accelerate supplier advancement.

3-3 Customer Relationship Management

Novatech upholds a customer-centered business philosophy, regarding customer relationship management as one of the important topics for the enterprise's sustainable development. Through systematic management mechanisms and continuous improvement processes, the Company is committed to enhancing customer satisfaction, strengthening customer trust, and building long-term, stable cooperative relationships to create shared value.

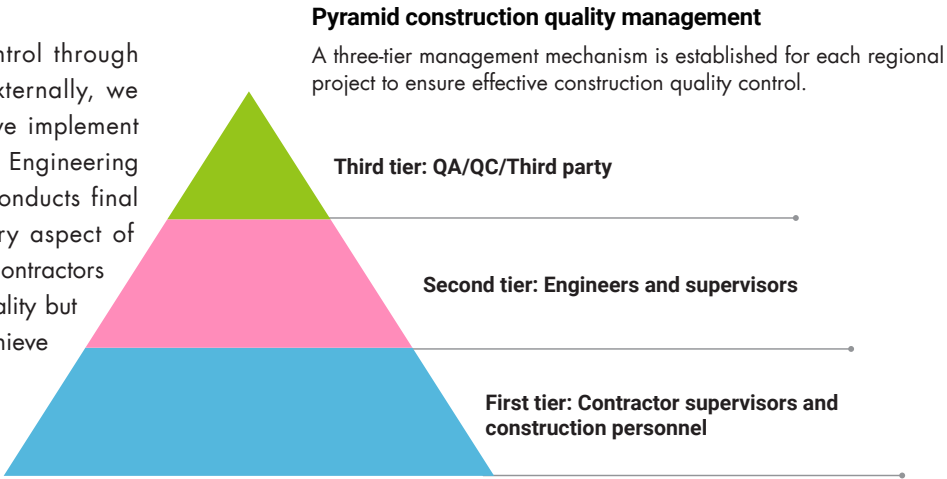
In its management approach, Novatech follows the "Customer Satisfaction Survey Management Procedure," regularly conducting customer satisfaction surveys covering dimensions such as service quality, delivery schedule management, technical support, and the overall cooperation experience. Through quantitative analysis and trend tracking, the Company identifies topics of customer concern and potential risks, and incorporates the results into operational decision-making and continuous improvement mechanisms, to enhance service performance and respond to customer expectations.

In addition, Novatech places great importance on customer privacy and data protection, establishing a data management system in accordance with information security regulations, strengthening internal controls and risk prevention measures, ensuring the confidentiality, integrity, and availability of customer data, preventing information leakage or improper use, and protecting customers' rights and interests.

Going forward, Novatech will continue to refine its customer relationship management strategy, strengthen its data analysis and risk management capabilities, and, in line with international sustainability disclosure trends (such as the GRI Standards), enhance information transparency and disclosure quality, responding to stakeholder expectations and advancing toward its corporate sustainability goals.

Pyramid Construction Quality Management

Novatech implements strict construction quality control through a rigorous three-tier quality management policy. Externally, we require quality control from contractors. Internally, we implement quality control supervision and self-inspection by the Engineering Department. The Company's Quality Control Team conducts final inspection and control of quality, safeguarding every aspect of each project. Through systematic processes, we help contractors improve their standards, not only controlling project quality but also aiming to grow together with partner vendors to achieve win-win outcomes.



Promotion of three-tier inspection mechanism with penalty point system

In 2025, Novatech implemented the penalty point mechanism for the third year. The defect rate decreased from 0.27% to 0.20%, showing an improvement of 0.07%. This demonstrates that the penalty point mechanism is effective and has significantly reduced the defect rate. Novatech will strengthen continuous improvement and challenge for an even lower defect rate. In the future, Novatech will enhance quality control training to familiarize subcontractors and supervisors with the latest penalty point standards, conduct on-site inspections with immediate feedback, improve real-time inspection capabilities, and reduce subsequent penalty points to lower the defect rate.



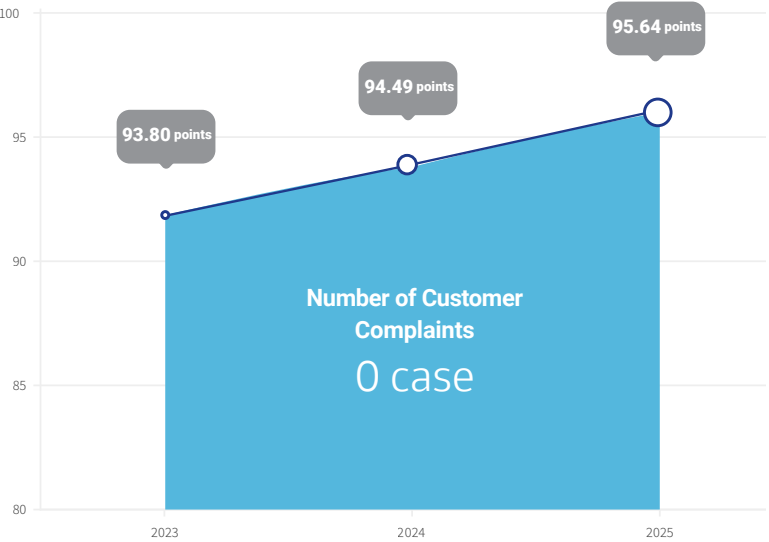
Promotion of three-tier inspection mechanism with penalty point system for equipment vendors

Customer Satisfaction

Novatech values customer feedback and regards customer satisfaction as an important indicator for measuring service quality and operating performance. The Company has built a systematic customer satisfaction survey mechanism across six major dimensions — quality, delivery/project schedule, safety, technology, service, and after-sales service — using a five-point scale (Very Good 100 points, Good 80 points, Average 60 points, Poor 40 points, Very Poor 20 points) for quantitative evaluation, to comprehensively grasp customers' actual perceptions of products and services.

In its management mechanism, Novatech regularly compiles and analyzes survey results, promptly relaying customer feedback to the relevant responsible departments as the basis for continuous improvement, including strengthening service processes, closing operational gaps, and optimizing product and service quality. At the same time, the Company appropriately shares survey results with customers, demonstrating the importance it attaches to their opinions and further promoting two-way communication and the building of trust.

2023-2025 Customer Satisfaction Survey



Note: 5 customer satisfaction survey analysis and customer feedback report (questionnaire survey: 30 issued, 29 returned, overall response rate 96.67%)

Average customer satisfaction reached 95.64% in 2025, showing that customers as a whole hold the quality of Novatech's products and services in high regard. Going forward, Novatech will continue to refine its customer satisfaction management mechanism, enhancing the customer experience through data analysis and continuous improvement actions, and strengthening the Company's competitive advantage and sustainable value in the market.

2025 Service Honors

Novatech's professional, high-quality service has repeatedly earned awards and recognition from its partners. In engineering technology, project control capability, and environmental safety and health management, the Company received honors in Micron Taiwan's outstanding safety and health management contractor competition every quarter. Mainland China subsidiaries Winmax Technology Corp. (Shanghai) and Winmax Technology Co., Ltd. (SuZhou), focused on enhancing the customer experience with customer needs at the core, value and respond to customer feedback, earning customers' recognition of their quality control — a key competitive factor in the steady operation of the Company and its customers. Going forward, Novatech and its subsidiaries will continue to improve and strive for excellence, providing customers with higher-quality, more diverse services.



Micron Technology, Inc.
Received Micron Taiwan Outstanding Safety and Health Management Contractor (Q2)



Suzhou Dexin Chip Technology Co., Ltd.
Received Suzhou Dexin Chip Technology Co., Ltd. 2025 Outstanding Quality Control Award



Micron Technology, Inc.
Received Micron Taiwan Outstanding Safety and Health Management Contractor (Q4)



Shanghai Huahong Grace Semiconductor Manufacturing Corporation
Received Shanghai Huahong Grace Semiconductor Manufacturing Corporation 2025 Outstanding Supplier Award



Xiamen Silan Microelectronics Co., Ltd.
Received Xiamen Silan Microelectronics Co., Ltd. 2025 Best Quality Award



Zhuhai Cornerstone Technologies Co., Ltd
Received Zhuhai Cornerstone Technologies Co., Ltd 2025 Outstanding Contractor Award

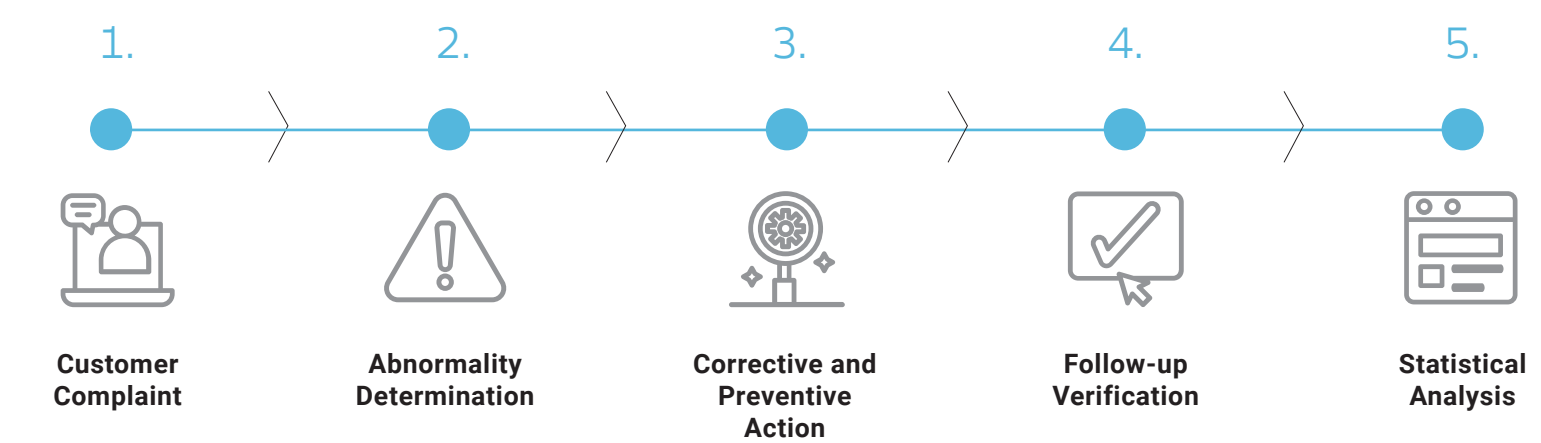
Customer Complaint Handling Mechanism



o strengthen the customer feedback mechanism and ensure issues receive timely response and improvement, the Company has specially formulated the "Customer Complaint Handling Procedure," clearly regulating the customer complaint management process at each stage — from before order acquisition, through the construction phase, to post-completion acceptance — and has set up a customer feedback window on the Company's official website, providing diverse and open channels of communication. In 2025, through the joint efforts of all colleagues, no customer complaint incidents occurred.

Each unit is responsible for collecting the issues and suggestions raised by customers and recording them uniformly in the "Customer Complaint Register." For matters raised by customers, the unit supervisor assigns dedicated personnel to gain an in-depth understanding of the issue and handle it, by telephone contact or an on-site visit. For relatively simple cases that can be resolved immediately, the handling results are recorded in detail in the handling record; for more serious cases or those with a risk of recurrence, a "Corrective and Preventive Action Form" is additionally issued for systematic analysis and improvement, continuously enhancing service quality and customer satisfaction.

Customer Complaint Control Flow Chart



3-4 Customer Health and Safety

Customer Safety and Health

Novatech 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 ITRI TS explosion-proof electrical equipment type certification. In 2025, 3 products received 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.

In addition to actively developing technologies to ensure customer safety, Novatech has established internal quality and safety management processes for its products, which are briefly outlined as follows.

1 Plan	Products	- Develop product raw material source list and inspection specifications - Develop hazardous and restricted substance management list and inspection specifications for products - Plan and design systems based on customer requirements
	System Engineering	- Develop identification, evaluation, and control specifications for workplace or operational hazards - Develop occupational safety and health assessment criteria and specifications for construction projects - Develop protection and monitoring plans for hazardous working environments in construction projects
2 Do	Products	- Confirm product raw material sources and check quality - Verify hazardous and restricted substance content in product raw materials
	System Engineering	- Execute inspection data and file records related to construction quality at work sites - Execute occupational safety and health, engineering quality control at construction project sites
3 Check	Products	- Internal and external inspection and certification of product quality - Source and quality result verification of product raw materials - Verification of harmful and restricted substances in products
	System Engineering	- Self-inspection of quality before, during, and after engineering operations - Safety inspection and verification of engineering contractors - High-frequency verification of high-safety-risk items in engineering
4 Act	Products	- Continuous risk analysis, improvement, and tracking - Improvement of construction quality abnormalities - Rewards and penalties for construction quality evaluation
	System Engineering	



Explosion-proof electrical equipment

Compliance with regulations and standards

Article 7 of the Occupational Safety and Health Act and Article 12 of its Enforcement Rules

Article 8 of the Occupational Safety and Health Act

National Standards
CNS3376-14(IEC60079-14), CNS3376-17(IEC60079-17), CNS3376-2(IEC60079-2), CNS3376-0(IEC3376-0), etc.



Tank installation and setup

Compliance with regulations and standards

The Fire Services Act Standards for Establishing Places for Manufacturing, Storing, Processing Public Hazardous Substances and Flammable Pressurized Gases, and Regulations on Safety Control of such Places

Promoting a Sustainable Environment:
Earth-Friendly

Promoting Sustainable Environment

Environmental Protection

- 4-1 Environmental Impact Management
- 4-2 Climate Change and Greenhouse Gas Management
- 4-3 Energy Management
- 4-4 Water Resources and Waste Management

100%
100% of consolidated company greenhouse gas inventory disclosed in line with targets

0 cases
0 major violations, 0 work stoppages

\$10 million
In the past five years, purchased sustainability bonds through a total of \$10-10 million each

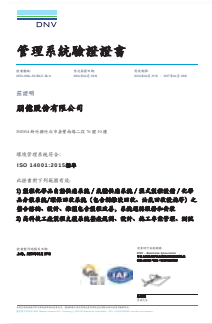
4-1 Environmental Impact Management

Climate change has become an important issue of high global concern, with far-reaching impacts on the environment and society. The atmosphere, oceans, cryosphere, and biosphere are undergoing rapid change, and the frequency and intensity of extreme weather events and natural disasters continue to increase, posing major challenges to human life and business operations.

According to the Global Risks Report 2026 published by the World Economic Forum (WEF), among the most severe global risks over the next decade, environmental risks such as extreme weather events, biodiversity loss, and ecosystem collapse remain at the forefront, showing that the impact of climate change on the global economy and business operations is increasingly pronounced.

Facing the challenges brought by climate change, Novatech continues to advance its sustainable environmental management approach, committed to reducing the environmental impact of its operations, and enhances operational resilience through measures such as energy conservation, carbon reduction, and resource management, promoting the enterprise's long-term sustainable development while protecting the environment.

Management System - External Third-Party Certification



ISO 14001 Environmental Management System
Certificate validity: 2027.6.28



ISO 9001 Quality Management System
Certificate validity: 2027.06.28



GHG Protocol Greenhouse Gas Verification Statement Certificate
Verification Period: 2025.01.01-2025.12.31



ISO 50001 Energy Management System
Certificate validity: 2029.01.07



ISO 27001 Information Security Management System
Certificate validity: 2029.01.04



ISO/CNS 45001 Occupational Safety and Health Management System
Certificate validity: 2027.6.28

Environmental Management

As global environmental issues receive growing attention, environmental management has become a shared focus of governments, enterprises, and society. Novatech deeply understands that a sound environmental management system is an important foundation for achieving sustainable corporate operation, and therefore actively pursues third-party international certification to ensure its management systems meet international standards.

Novatech adopted the ISO 14001 Environmental Management System in 2006, followed by the ISO 9001 Quality Management System, progressively strengthening the Company's sustainability foundation in operations and product management. In line with the global trend toward science-based carbon management, the Company adopted the ISO 14064-1 greenhouse gas inventory system in 2021, and adopted the ISO 50001 Energy Management System in 2025, obtaining the certification certificate in 2026; through systematic and scientific management, the Company continues to enhance its energy conservation, carbon reduction, and energy management capabilities.

Novatech also extends its sustainability philosophy to the product and service value chain, jointly advancing sustainable development with its partners. In addition to providing high-quality customized environmental recycling engineering equipment, the Company continues to share environmental, safety, and health knowledge with its subcontractors, and requires suppliers to follow Novatech's environmental policy and commitments, aspiring to move toward sustainable development hand in hand with its value chain partners.

Environmental Policy	Commitments
 Comply with Environmental Safety and Health regulations and customer requirements	Complying with environmental, safety, and health regulations, and implementing operational risk management mechanisms. Meeting customers' expectations for quality and service, enhancing the value of sustainable corporate operation.
 Provide training to all employees to enhance awareness of quality, environmental, and safety practices.	Cultivating all employees' quality and environmental safety knowledge, enhancing risk management response capabilities. Deepening education, training, and awareness efforts, implementing a culture of safety and environmental responsibility.
 Implement continuous monitoring and preventive improvement mechanisms	Building continuous monitoring and management mechanisms, keeping track of environmental safety and operating conditions. Strengthening prevention and improvement actions, continuously improving and enhancing management effectiveness.
 Maintain the safety and health of customers, employees, and the environment	Building a safe and healthy working environment, safeguarding the health and well-being of customers and employees. Strengthening occupational safety management and prevention mechanisms, enhancing environmental safety management effectiveness.
 Plan feasible solutions for greenhouse gas reduction	Formulating greenhouse gas reduction strategies, advancing energy-saving and low-carbon transition development. Planning feasible carbon reduction implementation programs, fulfilling the corporate commitment to green responsibility.
 Attention to Biodiversity and Environmental Protection	Responding to biodiversity conservation, jointly building a vision of sustainable environmental development, Implementing green operational management measures, joining hands to protect the Earth's ecological environment.

Jointly Building a Sustainable Environment

As a public commitment to environmental protection and sustainable development, this represents not only the Company's corporate social responsibility but also a contribution to national efforts in global environmental governance. It clarifies the goals, principles, and action directions for environmental protection, providing common guidelines for government, businesses, and the public to follow.

In 2025, Novatech actively responded to environmental issues by joining relevant external initiatives and taking practical actions. In addition to participating in the "Earth Hour" activity, we also implemented Office Energy Conservation, Healthy Plant-Based Diet, Green Office Supply Procurement, and Office Greening initiatives, integrating energy conservation and carbon reduction into our operations.

To implement the aforementioned energy-saving and carbon reduction activities in daily operations, Novatech has established the Office Energy Saving and Carbon Reduction Code of Practice, which includes compliance standards for energy conservation, water conservation, administrative waste reduction, resource classification, integrated environmental management, employee education, and environmental awareness enhancement.

Novatech has also set mid- to long-term environmental management goals for 2030 and 2040, aiming to gradually reduce the environmental impact of operations while continuing to advance towards sustainable corporate transformation.

2030 Sustainable Environment Targets ^{Note 1}

Compared to base year (2021)	2025	2025 Performance		2026	2030
Energy usage 1.7(GJ/ping)	Reduce 4%	1.24(GJ/ping) Reduce by 14.1%	Achieved	Reduce by 5%	Reduce 9%
Greenhouse gas emissions of 0.086 (tonnes CO ₂ e / NT\$ million) ^{Note 2}	Reduce 1.5%	0.0893 (tonnes CO ₂ e) An increase of 3.84%	Not achieved ^{Note 3}	Reduce by 2%	Reduce 4%
Water use of 7.5070 (m ³ /person)	Reduce to 7	6.47 m ³ /person	Achieved	Reduce to 7	Reduce to 6.5

Note 1: These are Novatech's (standalone) 2030 sustainable environment targets.
Note 2: The original greenhouse gas reduction target was based on total 2021 emissions of 324.60 tonnes CO₂e. As the greenhouse gas inventory standard was adjusted from 2025, to ensure data comparability and accuracy and avoid deviations arising from the change in inventory methodology, the baseline was adjusted to the 2021 Scope 1 and Scope 2 emissions intensity of 0.086 (tonnes CO₂e / NT\$ million), serving as the basis for subsequent reduction management.
Note 3: Overall 2025 Scope 1 and Scope 2 greenhouse gas emissions were 123.53 (tonnes CO₂e), a 24.02% reduction from 2021 emissions, demonstrating the Company's active carbon reduction results; however, as the Company's 2025 operating performance fell short of expectations, greenhouse gas emissions intensity did not achieve the originally established target.

2025 Supply Chain Environmental Initiative Participation and Action

E.SUN Bank Sustainability Bonds

For the second consecutive year, the Company purchased sustainability bonds: through E.SUN Bank, it acquired First Bank-issued twAA+ sustainability bonds (bond code: G159A3) and unsecured senior financial debentures Tranche A (bond code: G102BF), in the amount of NT\$10 million each, held to maturity on December 8, 2026 and April 14, 2028.



E.SUN FHC Sustainability Initiative

Novatech and E.SUN FHC are jointly committed to sustainable development, pledging to support the government's twin transition policy, actively developing green-collar talent and technology applications, continuing to align with high international standards, and exerting positive influence.



Earth Hour - Lights Off for One Hour

In continued support of the global carbon reduction initiative "Earth Hour", all Novatech employees participated in the one-hour lights-off activity at home on 2025.03.22. Through the simple action of "turning off lights", we raise awareness about environmental issues such as climate change and energy conservation. By combining everyone's small efforts, we can collectively expand our carbon reduction impact and make the environment better.



Biodiversity Declaration

The Company deeply understands the critical impact of biodiversity and deforestation prevention on maintaining ecological balance and climate stability. While expanding its operational scale, the Company strictly adheres to the principles of protecting biodiversity and avoiding deforestation, and actively promotes nature-positive actions. We actively study and value the Convention on Biological Diversity and the Kunming-Montreal Global Biodiversity Framework adopted at the 15th UN Biodiversity Conference (CBD COP15), and have formulated the Novatech Biodiversity Declaration, joining hands with suppliers and key business partners to create a sustainable future, realizing a Net Positive Impact (NPI) on biodiversity and preventing deforestation in any form (No Gross Deforestation).



4-2 Climate Change and Greenhouse Gas Management

Climate Risk and Opportunity Management

Amid the escalating impacts of global climate change, climate risk and opportunity management has become a crucial issue that businesses and investors cannot ignore. The Task Force on Climate-related Financial Disclosures (TCFD), as an international organization promoting standardization and transparency of climate-related financial information disclosure, provides a key framework for climate risk and opportunity management. Governments worldwide, in response to related climate risks, have successively introduced mandatory regulations requiring companies to conduct financial impact analysis of climate risks and opportunities following the TCFD framework.

In response to international trends and regulatory requirements, since 2022 Novatech has followed the Task Force on Climate-related Financial Disclosures (TCFD) framework to systematically identify and analyze the risks and opportunities that climate change may bring to the Company. Based on the key climate risks and opportunities identified, we analyze financial impacts under different climate scenarios and formulate response strategies and management targets, to strengthen Novatech's climate governance capabilities and resilience, and to mitigate the operational impacts of the low-carbon transition and physical disasters on Novatech.

In addition, the climate chapter of this year's sustainability report further references the disclosure framework of IFRS S2, supplementing disclosure of information on the core dimensions of governance, strategy, risk management, and metrics and targets for climate-related issues, making the overall disclosure more complete, aligning with international sustainability disclosure standards, and enhancing the comparability and decision-usefulness of the information.

1. Governance

Novatech's Board of Directors serves as the highest authority in climate change governance. To enhance the Board's functions and strengthen management and sustainable governance, the Sustainability and Nominating Committee has been established to faithfully oversee various control measures formulated by the Sustainability Promotion Group. Under the Board's authorization, the committee reviews sustainability implementation results and submits reports to the Board annually. The Board reviews these reports, provides necessary guidance, and recommends adjustments when needed. Through this robust organizational structure and process, Novatech aims to ensure sustained corporate growth while upholding its responsibilities to society and the environment amid the challenges of global climate change.

The Sustainability Promotion Group plays a core role in Novatech's organizational structure, responsible for convening the coordinating groups and, together with the Risk Management Group, analyzing and identifying climate change-related risks and opportunities. The process includes detailed analysis of key climate risks and opportunities that may impact the Company's operations, financial performance, and reputation, and further development of corresponding strategies and management objectives. By adopting this process, Novatech effectively integrates climate change considerations into its business decisions and long-term development plans. For the 2025 sustainability implementation status, please see Chapter 2, Major Sustainability-Related Matters Before the Board of Directors in 2025.

Novatech Climate Governance Organizational Structure



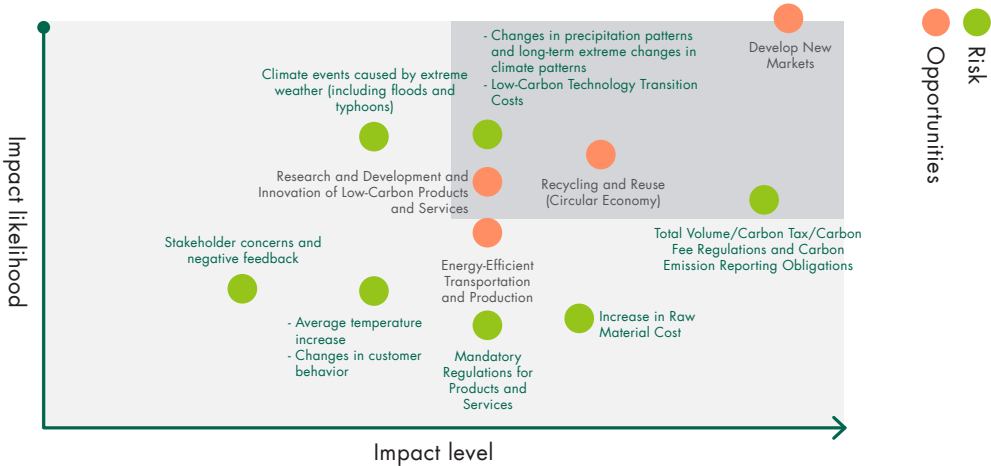
Novatech Climate Risk Identification Process



2. Strategy and Risk Management



2. Climate Risk and Opportunity Matrix and Materiality Identification Results*



* As no major risk events occurred in 2025 and Novatech's assessment boundary remains unchanged, this year continues to use the materiality identification results from 2023

3. Key Climate Risks and Opportunities Scenario Analysis and Financial Quantification

Based on the materiality identification results, Novatech conducts further analysis and develops scenario assumptions for various climate risks and opportunities according to department heads' insights, market dynamics, international trends, and external research reports. Furthermore, the Company examines the potential substantive impacts of climate risks and opportunities under different scenarios, and reviews internal resources and future business development to propose relevant response strategies.

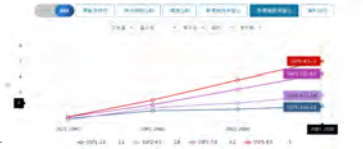
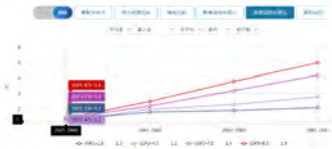
Among the six key climate risks and opportunities, in 2025, Novatech conducted further simulation and quantification for two items: "Total volume/carbon tax/carbon fee regulations and carbon emission reporting obligations" and "Changes in rainfall (water) patterns and long-term extreme changes in climate patterns." The analysis scenarios used are explained below.

On the issue of "cap/carbon tax/carbon fee controls and carbon emission reporting obligations," Novatech used the Nationally Determined Contribution (NDC) to simulate the potential carbon fee/carbon tax costs it may face; on the issue of "changes in rainfall (water) patterns and long-term extreme changes in climate patterns," Novatech used maps published by the National Science and Technology Center for Disaster Reduction (NCDR) under the RCP 4.5 and RCP 8.5 scenarios to simulate the project value that could be affected during extreme rainfall; for drought/water shortage, the World Resources Institute's Water Risk Atlas of regional water stress scenarios was used, adopting the SSP 5-8.5 scenario to simulate water conditions in 2030 and 2050 for assessment; extreme temperature change was assessed with respect to high temperatures. The following assessment scope is based primarily on Novatech as a standalone entity.

Novatech (Standalone) Response to and Management of Key Climate Risk and Opportunity Issues

Climate Risks and Opportunities			Risk/Opportunity Description	Impact Timeline	Impact Value Chain
Climate Risks	Transition Risks	Total Volume/Carbon Tax/Carbon Fee Regulations and Carbon Emission Reporting Obligations	The Taiwanese government has set net-zero targets, and governments worldwide are successively developing regulatory requirements for greenhouse gas emissions. Although current international and domestic regulations have not yet had a significant direct impact on Novatech, continued monitoring is still required. Furthermore, in accordance with the Financial Supervisory Commission's Sustainable Development Roadmap for Listed Companies, the Company has completed greenhouse gas inventory, verification, and reporting for both the parent company and consolidated subsidiaries, resulting in increased compliance operational costs.	Medium Term 2040	Own Operations
	Physical Risks	Changes in precipitation patterns and long-term extreme changes in climate patterns	Extended periods of heavy rainfall or drought can increase the construction difficulty of Novatech's engineering projects and cause delays in construction schedules. It may also shorten service life of systems, further raising operational costs.	Short Term 2030	
	Transition Risks	Low-Carbon Technology Transition Costs	During the transition to a low-carbon economy, customers' product positioning will change accordingly, which may require Novatech to increase investment in research and development of new and alternative technologies.	Medium Term 2040	
Climate Opportunities	Market	Develop New Markets	With the global sustainability trend and high emphasis on circular economy, more potential customers are paying attention to resource (such as water and chemicals) recycling and reuse systems, creating new business opportunities.	Medium Term 2040	Downstream Customers
	Resource Usage Efficiency	Recycling and Reuse (Circular Economy)	As the circular economy model and waste reuse gradually replacing the linear economy. Novatech is actively deploying green engineering and investing in technological development for circular economy, creating new product opportunities and generate additional revenue.	Medium Term 2040	
	Innovative Products and Services	Research and Development and Innovation of Low-Carbon Products and Services	Novatech continues to enhance its recycling and reuse equipment, which can reduce environmental damage and maintain market competitiveness. When customers are subject to greenhouse gas or environmental protection regulations, the Company can provide more energy-efficient and resource-efficient technologies, which can boost revenue from its low-carbon products.	Medium Term 2040	



Climate Risks and Opportunities		Climate-related Financial Impact Assessment ^(Note)	Response strategies
Climate Risks	Total Volume/Carbon Tax/Carbon Fee Regulations and Carbon Emission Reporting Obligations	Novatech is not among the Ministry of Environment's "emission sources required to inventory and register greenhouse gas emissions" and is not required to pay carbon fees. However, considering the future net-zero trend, if the Ministry of Environment expands the scope of levies, Novatech's inclusion would increase operating costs. Therefore, taking the greenhouse gas emissions of Novatech's Zhubei office and project site offices across Taiwan as the scope, and assuming collection begins from the Ministry of Environment's initial levy year (2026), expenses could increase if Novatech is required to pay. Against this backdrop, a carbon fee estimate was performed on emissions, with the rate set at NT\$300–1,800 per tonne; 2026 carbon fee expenditure would be approximately NT\$35,000–214,000, or approximately 0.0026%–0.016% of total revenue.	- Set greenhouse gas emission reduction targets to reduce operational greenhouse gas emissions - In 2026, Novatech's (standalone) greenhouse gas emissions intensity is to decrease by 2% compared with 2021 - Advancing multiple reduction measures, such as replacing gasoline vehicles with electric vehicles - Using green electricity
	Changes in precipitation patterns and long-term extreme changes in climate patterns	Regarding flooding, the Company assessed its main project execution sites in Taiwan (39 in total), comparing them against the RCP 8.5 scenario maps (short-term, 2021–2040) published on the Climate Change Disaster Risk Adaptation Platform (Dr.A) of the National Science and Technology Center for Disaster Reduction (NCDR). Five project execution sites are in areas of flooding hazard vulnerability (Levels 4 and 5), accounting for 33.55% of the overall operational scale, mainly distributed in central and southern Taiwan. As for site flooding risk management, responsibility rests with the customer to coordinate the relevant protective measures, with vendors cooperating; under this allocation of responsibility, to ensure no flooding occurs during construction, the Company enhances colleagues' disaster prevention training and strengthens response capabilities in the event of disasters. The assessment therefore finds that flooding threats can be effectively mitigated, protecting the safety of customers and of Novatech personnel and property. For drought/water shortage, simulations were conducted using the World Resources Institute's Water Risk Atlas of regional water stress scenarios. For the main project execution sites in Taiwan, water stress risk was assessed using the SSP 5-8.5 scenario to simulate water conditions in 2030 and 2050; the result was Low-Medium (10%–20%), showing a low degree of dependence on water resources and limited impact, but Novatech will continue to conduct water resource management and formulate drought response measures. Regarding high temperatures, according to research by the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) under the AR6 RCP5-8.5 scenario, the average annual temperature increase for the Zhubei office (Hsinchu County) may reach up to 1.2–1.4°C between 2021 and 2040, and by the end of the century (2081–2100) the average annual increase could even reach 5° C. High temperatures may cause various heat hazards, including: heat stroke, heat cramps, heat syncope, and heat exhaustion, affecting the health and operational safety of site workers, with work stoppages adopted in severe cases. As each site has corresponding standards — with ventilation facilities (such as electric fans), shaded facilities (rest areas), and drinking water provided for workers — the impact is assessed as limited.	 RCP8.5 Future Flooding Risk of Novatech Project Execution Sites – Hazard Vulnerability  Water Risk Atlas Water Stress Simulation Analysis  - Ensure 100% disaster insurance coverage for engineering projects during execution in response to extreme climate changes - Maintain Business Continuity Plan and increase inventory of critical products and components - Adjust construction strategies, optimize project timelines, and incorporate into organizational risk management - Implement occupational safety education, training, and preventive measures for internal personnel and external contractors to reduce accidents at project sites - Establish inventory mechanism
	Low-Carbon Technology Transition Costs	Due to net-zero issues, customers may require suppliers to provide low-carbon products and services. If current products cannot meet these requirements, this risk may bring the following financial impacts to Novatech. - Increase workforce for developing low-carbon technologies, leading to increased labor costs - Costs for obtaining environmental labels or certifications for customized products - Costs for training personnel to develop products using new technologies	- Research and develop sustainable materials, improve energy efficiency, and use or design energy-saving and climate-friendly equipment - Adhere to green product development principles, control reasonable costs, and ensure revenue and profitability - Search for low-carbon emission suppliers and implement local procurement - Replace with high-efficiency energy-saving equipment - Strengthen energy use behavior management
Climate Opportunities	Develop New Markets	Novatech's products, such as the stripping solution recovery system, not only help customers implement in-plant chemical recycling but also allow them to recover installation costs within 2-3 years while reducing operational environmental pollution. Currently, the main export locations are China and Singapore. We aim to continuously increasing Novatech's market share in these two new markets for pollution prevention and waste management, as well as for high-purity chemical supply and distribution system products.	- Expand new energy business - Differentiate to enhance competitiveness - Promote and implement green engineering technical services while ensuring high-quality engineering services - Establish long-term cooperative suppliers (price based on volume) - In line with related product demand, the Company has also signed memorandums of cooperation with local suppliers to stabilize the supply chain, keep operating costs within certain limits, and reduce procurement risks
	Recycling and Reuse (Circular Economy)	- Due to self-implementing internal circular economy initiatives, waste treatment costs are reduced - Water resource recycling business opportunities contribute to revenue - Increase sales of circular economy-related products and services for Novatech - The waste stripping solution recycling system is expected to increase revenue by approximately NT\$50 million to NT\$100 million	- Continue to create business opportunities in water resource circular economy - Expand the sales scale of circular economy-related products and technologies - Continue to develop green engineering technologies and implement various carbon reduction actions to enhance market competitiveness
	Research and Development of Low-Carbon Products and Services	- Low-carbon products, such as Novatech's chemical supply systems and services, help customers precisely configure target chemicals and reduce carbon emissions from chemical transportation, which is expected to continue contributing to revenue - By offering low-carbon products and services (such as chemical supply systems), Novatech aims to attract new customers and drive sales of other products, including pollution prevention and waste management systems, advanced wet process cleaning equipment, and reclaimed water recovery systems, thereby expanding its customer base and generating revenue.	- Encourage employee innovation and continue employee training and learning of new knowledge - Through industry-government-academia cooperation to invest in new skill development, promote advancement in green engineering technologies - Shorten design timeline and determine more accurate procurement quantities - Improve control over recycled material suppliers - Encourage staff to develop patents and provide bonuses

Note: The results of climate-related financial impact analysis may vary due to assessment scope, scenario assumptions, data scope and availability. Please carefully evaluate the applicability when citing these figures.

3. Metrics and Targets

Novatech expects both its operations and customers to successfully transform under climate change, implementing sustainable development and corporate social responsibility. To regularly review the response to climate risks and opportunities, Novatech has established relevant metrics and targets, allowing the Sustainability Promotion Group to review the implementation effectiveness of control measures and track annual achievement status for Board oversight.

Climate Risks and Opportunities		Metrics and Targets		
		Short-term (2030)	Medium-term (2040)	Long-term (2050)
Climate Risks	Total Volume/Carbon Tax/Carbon Fee Regulations and Carbon Emission Reporting Obligations	- Conduct 12 or more Green Office energy-saving and carbon reduction promotional events annually - Electronic forms to increase by 10% compared to the previous year, reducing electricity consumption and carbon dioxide emissions - Strengthening and implementing energy conservation and carbon reduction actions - Use renewable energy	- Headquarters office to increase renewable energy usage by 40% compared to the base year - Promote low-carbon transportation policy - reduce use of fuel vehicles by 20% compared to the base year - Adjust dynamically according to operational conditions	Target net-zero emissions by 2050 as a management goal
	Changes in precipitation patterns and long-term extreme changes in climate patterns	- Conduct flooding potential analysis for engineering sites - Purchase disaster insurance for engineering sites with high flooding risk - Strengthening personnel disaster prevention training (flooding and high temperatures) - Establishing heat hazard prevention guidelines for high-temperature operations	- Construction all risks insurance (coverage includes flooding and typhoons) with 100% coverage rate - Install solar power facilities to use renewable energy - Achieve localization and domestic production of key raw materials	
	Low-Carbon Technology Transition Costs	- R&D investment - Industry-academia-government collaboration on technology development to reduce risks	- Maintain and adjust disaster-related business continuity management mechanisms as needed, with regular drills and recovery planning - Maintain raw material supply capacity and stability to ensure balance between supply chain transportation and costs	
Climate Opportunities	Develop New Markets	- Actively expand into new markets and increase their proportion of overall revenue - Add one new industry category case each year	- Continuously increase process water recycling ratio, strive for water source diversification, and increase the proportion of reclaimed water usage - Promote and implement green engineering technical services while ensuring high-quality engineering services - Continuously develop the Company's low-carbon emission technologies and provide low-carbon products to align with market trends and promote revenue growth	
	Recycling and Reuse (Circular Economy)	- Increase the number of recycling-related technology and equipment research and development projects - Improve the performance of recycling-related technologies and equipment	- Actively engage in industry-academia collaboration projects to continuously optimize circular economy practices - Research, develop, or invest in carbon reduction technologies	
	Research and Development and Innovation of Low-Carbon Products and Services	- Expand low-carbon related products and services - Encouraging personnel to develop patents, increasing the number of related patent applications - Shorten design timeline and determine more accurate procurement quantities	- Continuously expand alternative material sources in response - Plan ahead for new raw material resources	

Greenhouse Gas Inventory Management

While responding to the challenges of global climate change, enterprises must continue to invest in reducing greenhouse gas emissions from their operations, to mitigate the impact on the environment. Since 2021, Novatech has voluntarily conducted greenhouse gas inventories with reference to the ISO 14064-1 greenhouse gas inventory standard, establishing a greenhouse gas inventory mechanism. In 2025, in line with the FSC's "Roadmap for Taiwan's Alignment with the IFRS Sustainability Disclosure Standards" and its phased alignment with the International Financial Reporting Standards (IFRS), the inventory standard applied was adjusted from ISO 14064-1 to the GHG Protocol standard. This year, greenhouse gas inventories of the Novatech Group (including invested subsidiaries), covering 8 companies in total, were completed across global plants and offices, with third-party verification conducted (Note), thereby identifying carbon emission hotspots as the basis for future carbon reduction.

Novatech has conducted organizational carbon inventories for more than five years; combined Scope 1 and Scope 2 greenhouse gas emissions have fallen from 162.59 tonnes CO2e in 2021 to 123.53 tonnes CO2e in 2025, a 24.02% reduction, with reduction measures implemented year by year showing significant results. From 2024, greenhouse gas inventories and verification of consolidated subsidiaries were progressively carried out, and in 2025 the greenhouse gas inventories of all subsidiaries consolidated in the financial statements were completed, with 2025 set as the consolidated inventory base year; total Scope 1 and Scope 2 greenhouse gas emissions were 1,229.78 tonnes CO2e.

Going forward, Novatech must continue to work with its supply chain to advance environmental sustainability, achieving the target of an absolute 10% reduction in consolidated carbon emissions (Scopes 1 and 2) by 2030 compared with base year (2025) emissions.

Note: Novatech and its consolidated subsidiaries (Winmax Technology Corp. (Shanghai), Winmax Technology Co., Ltd. (SuZhou), and Rayzher Industrial Co., Ltd.) have engaged third-party institutions to complete emissions verification/assurance since 2024.

Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Years

Year	Scope	Emissions (tonnes CO ₂ e)			Intensity (tonnes CO ₂ e / NT\$ million)	
		Scope 1	Scope 2	Total	Scope 1	Scope 2
2024	Parent Company (Standalone)	54.96	87.55	142.51	0.11 ^{Note 1}	
	Subsidiaries in the Consolidated Financial Report	197.56	822.11	1,019.67		
2025	Parent Company (Standalone)	43.06	80.47	123.53	0.14 ^{Note 1}	
	Subsidiaries in the Consolidated Financial Report	254.07	852.18	1,106.25		

Year	Scope	Assurance Information			
		Institution	Percentage of Inventory Data Assured	Standard	Opinion
2024	Parent Company (Standalone)	DNV	100%	Per ISO 14064-1: 2018, completed greenhouse gas inventory verification at the reasonable assurance level	Unqualified opinion
	Subsidiaries in the Consolidated Financial Report ^{Note 2}	DNV/KPMG	97.18%		
2025	Parent Company (Standalone)	DNV	100%	Per GHG Protocol / ISO 14064-1: 2018, completed greenhouse gas inventory verification at the reasonable assurance level	
	Subsidiaries in the Consolidated Financial Report ^{Note 2}	DNV/KPMG	95.66%		

Note 1: Novatech's standalone greenhouse gas emissions intensity (tonnes CO₂e / NT\$ million) for 2025 and 2024 was 0.0893 and 0.0735, respectively.

Note 2: The greenhouse gas inventory data of the 2024 consolidated subsidiaries (Dadewin, NTEC of Singapore, and Winmega) and the 2025 consolidated subsidiaries (Dadewin, NTEC of Singapore, Winmega, and Theory High Technology Solutions) are the companies' self-conducted inventory data, with third-party verification expected to begin in 2027.

Note 3: Global warming potential (GWP) values uniformly adopt those of the Sixth IPCC Assessment Report (AR6).

Note 4: Greenhouse gas emissions are consolidated using the operational control approach.

Scope 3 Other Indirect Greenhouse Gas Emissions

Since 2021, Novatech has calculated Scope 3 (also called indirect emission source) emissions in accordance with ISO 14064-1. In 2025, in line with the FSC's adoption of the International Financial Reporting Standards (IFRS), the inventory standard applied was adjusted to the GHG Protocol standard, and the inventory of all applicable indirect emission sources was completed, in order to identify and understand risks and opportunities along the value chain, strengthen stakeholder engagement, and serve as the basis for formulating reduction strategies. The 2025 consolidated inventory results are disclosed in the table below; the top three items — "purchased goods and services," "upstream transportation and distribution," and "business travel" — account for 97.76% of total Scope 3 emissions.

GHG Protocol Category/Item		Parent Company (Standalone) ^{Note 3}	Subsidiaries in the Consolidated Financial Report ^{Note 4}
	Purchased goods and services	3,829.94	17,641.78
	Capital goods	3.79	41.91
	Fuel- and energy-related activities	18.81	96.18
	Upstream transportation and distribution	0.37	328.27
	Waste generated in operations	2.83	3.81
	Business travel	64.55	316.46
	Employee commuting	78.68	277.02
	Downstream transportation and distribution	2.14	0.25

Note 1: Global warming potential (GWP) values uniformly adopt those of the Sixth IPCC Assessment Report (AR6); greenhouse gas emission factors reference the Ministry of Environment's greenhouse gas emission factor management table, the Ministry of Environment's carbon footprint information website, US EEIO factors, and others.

Note 2: Categories that are not applicable or have no substantive emissions are not included in the table above.

Note 3: Novatech's Scope 3 has been verified by DNV, with a limited-level report obtained.

Note 4: Among the consolidated subsidiaries, the Scope 3 of Winmax Technology Corp. (Shanghai) and Winmax Technology Co., Ltd. (SuZhou) has been verified by DNV, with limited-level reports obtained.

Scope 3 Emissions	2024 ^{Note}	2025
The Company	188.97	4,001.11
Subsidiaries in the Consolidated Financial Report	622.37	18,705.68
Total	811.34	22,706.79

Note: In 2024, Novatech and its consolidated subsidiaries, in accordance with the ISO 14064-1 inventory guidelines, conducted materiality assessments of Scope 3 emissions based on the significance principle; inventory items included employee commuting, business travel, downstream transportation and distribution, and waste generated in operations.



Greenhouse Gas Reduction

As Novatech continues to expand its sales markets and strengthen its global operating footprint, how to effectively control carbon emissions while boosting revenue growth, achieving growth and sustainability in parallel, will be regarded as a major challenge. Since Novatech first completed its inventory of energy use and greenhouse gases in 2021, the 2025 inventory results show that nearly 65.14% of greenhouse gas emissions stem mainly from electricity consumption at offices and project site offices. Therefore, improving energy efficiency and using low-carbon energy have become the core strategies of Novatech's energy conservation and carbon reduction efforts. In response to the UN Sustainable Development Goals and in fulfillment of corporate social responsibility, we actively implement the environmental protection and energy conservation measures of "environmental protection, energy conservation, and caring for the Earth" in daily operations, progressively moving toward a low-carbon transition.

Note: Greenhouse gas emissions are calculated as Scope 1 and Scope 2 emissions

Novatech Office Energy-saving and Carbon-reduction Operation Guidelines (Energy-saving and Carbon-reduction Operation Guidelines)



Digitized workflow



Energy-saving lighting



Energy-saving air conditioning



Energy-saving computers and office equipment



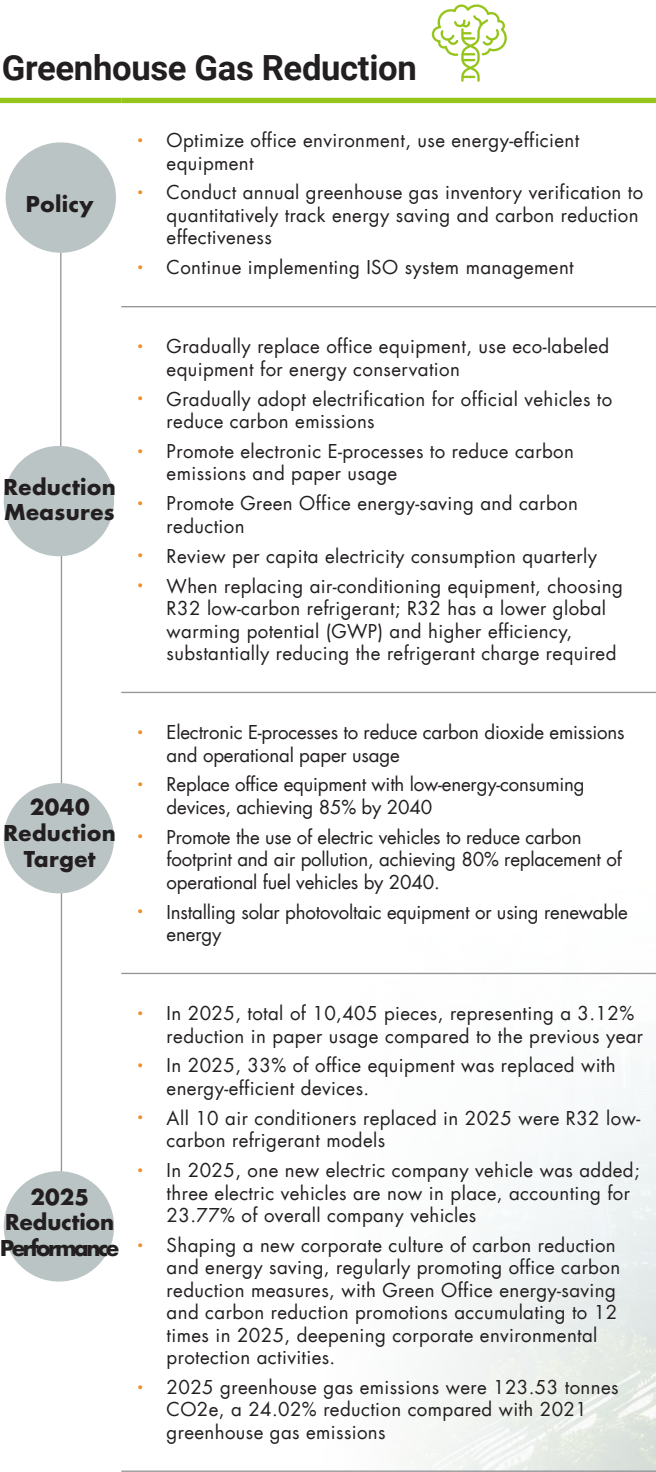
Energy-saving shutdown



Turning Off Lights During Breaks



Employee Energy-saving and Carbon Reduction Awareness and Actions



4-3 Energy Management

Energy Use Management

Novatech is committed to advancing energy conservation and carbon reduction, implementing the principles of environmental protection and cherishing resources, and incorporating energy management and energy-saving measures into corporate operational management. Since 2021, the Company has conducted greenhouse gas inventories while simultaneously compiling statistics on energy use. Considering the Company's industry characteristics and operating model, Novatech's energy use profile is relatively simple compared with traditional manufacturing; the main sources of energy consumption are office operating electricity and fuel use by company vehicles.

To strengthen energy management effectiveness, Novatech's Sustainability Promotion Group coordinates the planning of energy conservation and carbon reduction targets and promotion strategies, and implements energy-saving improvement measures accordingly. In addition to continuously advancing electricity-saving programs and improving energy efficiency, the Company has established energy conservation management systems for offices and public areas, and enhances colleagues' energy conservation and carbon reduction awareness through awareness campaigns and education and training, cultivating daily energy-saving behaviors and habits. 2025 energy intensity decreased by 27% compared with 2021, showing that the promotion of energy-saving measures has delivered concrete results.

To further build a systematic energy management framework, Novatech adopted the ISO 50001 Energy Management System in 2025, formulated an energy management manual, and established sound energy monitoring and measurement mechanisms, continuously improving energy use efficiency and strengthening energy performance management. Effectively managing energy use and consumption not only reduces operating costs, but also helps enhance stakeholders' trust in the Company and its products. The Company obtained third-party international certification in January 2026, demonstrating its commitment to continuously refining energy management and energy-saving performance.

Novatech Energy Use Statistics for the Past Three Years

Category	2023	2024	2025
Field Office Electricity Consumption (kWh)	86,106.50	85,792.05	74,556.88
Office Building Electricity Consumption (kWh)	84,619.91	86,141.62	85,989.27
Electric Vehicle Electricity Consumption (kWh)	None	5,293.27	9,215.03
Gasoline Usage (Liters) ^{Note 1}	19,728.33	19,840.00	14,626.85
Total Energy Usage (GJ) ^{Note 2}	1,258.45	1,266.75	1,075.61
Total Floor Area (Ping)	868.89	868.89	868.89
Energy Intensity (GJ/Ping)	1.45	1.46	1.24
Energy intensity (GJ / NT\$ million)	0.62	0.65	0.78

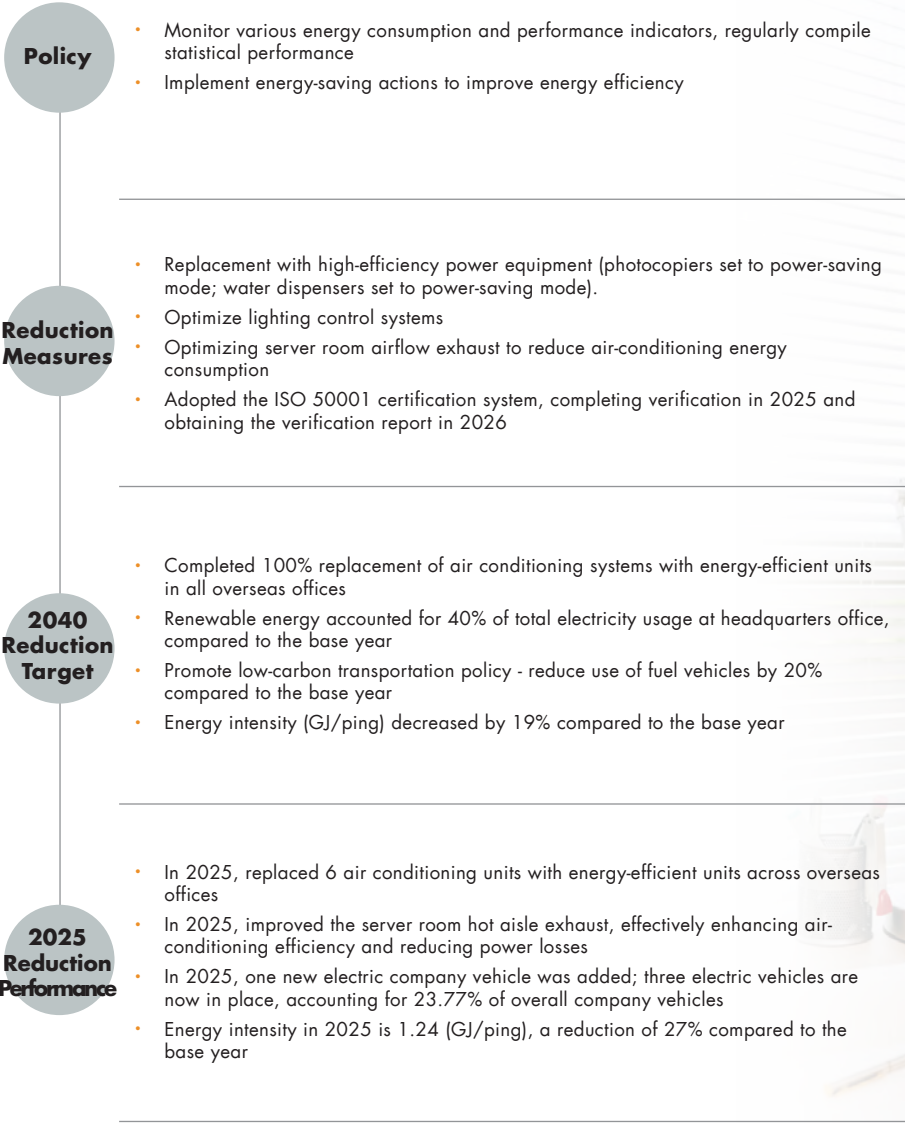
Note 1: Gasoline includes only the liters refueled for company vehicles, excluding private vehicles used for business; the principle adopted is to count the actual liters refueled for company vehicles.

Note 2: For the 2025 total energy use conversion factors, gasoline adopts the 2025 low heating value for motor gasoline of 7,586 kcal/L announced by the Climate Change Administration, Ministry of Environment in February 2026; the heating value for electricity is 860 kcal/kWh per the 2024 "Table of Unit Heating Values of Energy Products" announced by the Energy Administration, Ministry of Economic Affairs; the unit conversion factor is 1 kilocalorie (kcal) = 4.1868×10-9 terajoules (TJ).

Total Energy Consumption Statistics

Year	Scope	Non-renewable energy		Renewable energy	Total energy use (GJ)	Renewable energy percentage (%)	Energy intensity (GJ / NT\$ million)
		Purchased electricity	Diesel, gasoline, and other purchased energy	Procurement			
2024	Parent Company (Standalone)	618.96	647.79	0	1,266.75	0	0.82
	Subsidiaries in the Consolidated Financial Report	5,365.14	1,902.94	0	7,268.08	0	
2025	Parent Company (Standalone)	611.13	464.48	0	1,075.61	0	1.14
	Subsidiaries in the Consolidated Financial Report	5,829.11	3,260.46	0	9,089.57	0	

Energy and Resource Reduction



4-4 Water Resources and Waste Management

Water Resource Management

Novatech's main water source is tap water; given the nature of its operations, water use is mostly office domestic water, and the domestic wastewater generated is discharged in accordance with regulations. For water management in the office building, to strengthen source control measures, water-saving devices and electronic water meters have been installed at the Zhubei office. At the same time, the Company actively promotes water conservation awareness: in addition to internal campaigns and posting water-saving slogans to raise employees' awareness and practice of the sustainable use of water resources, it regularly inspects pipelines for leaks and gives priority to purchasing water-saving equipment to enhance water use efficiency, and plans to reduce water intensity to 6 cubic meters per person by 2040.

Operational Water Reduction

Policy

- Daily monitoring of operational water usage and water consumption inventory

Reduction Measures

- Operational sites use water-saving devices on faucets and toilet flush volume regulators to achieve water conservation.

2040 Reduction Target

- Plan to reduce water consumption to 6 cubic meters per person by 2040.

2025 Reduction Performance

- Electronic water meters installed at the Zhubei office to track water use at all times
- Novatech's (standalone) 2025 target was to reduce water use to 7 m³ per person; actual water use was 6.47 m³ per person, demonstrating the effectiveness of office water reduction measures

Novatech Total Water Withdrawal Statistics for the Past Three Years

Scope	Water use (cubic meters)	2023	2024	2025
Novatech	Zhubei Office ^{Note 1}	316	325.69	311.95
	Project Site Offices ^{Note 2}	833.66	851.66	646
	Total water use	1,149.66	1,177.35	957.95
	Water Intensity (cubic meters/person)	7.14	7.80	6.47
Subsidiaries in the Consolidated Financial Report	Total water use	3,512.97	4,474.21	4,822.63
Novatech Consolidated	Water intensity (cubic meters / NT\$ million of revenue)	0.51	0.54	0.65

Note 1: The Zhubei office's water charges are managed and drawn collectively by the building, with water use apportioned by office floor area.

Note 2: Calculated based on the water bills of each project site office.

Note 3: One unit of water equals 0.001 megaliters; as the water use of Novatech and its consolidated subsidiaries is mainly domestic water, and the volume is relatively small compared with general manufacturing, the information is not presented in megaliters.

Note 4: According to the water risk analysis tool developed by World Resources Institute, Taiwan is not considered a global water-stressed area

Waste Management

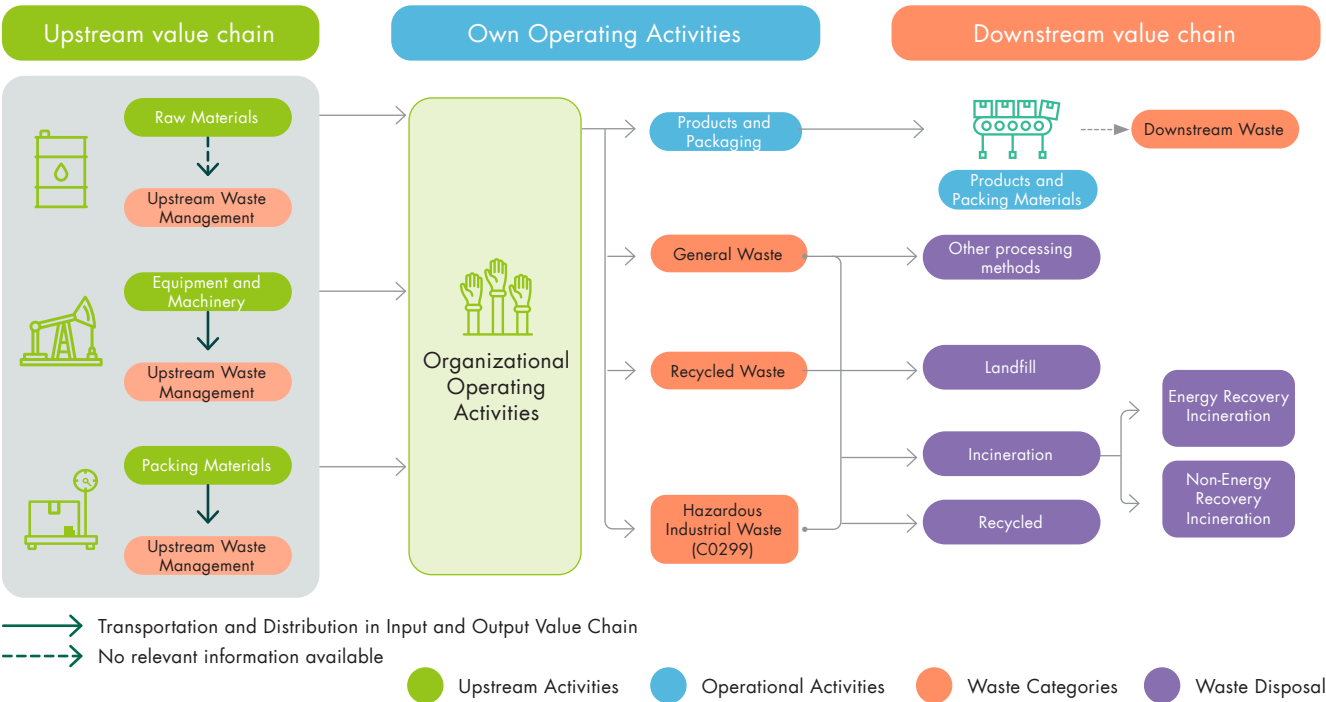
Following the Waste Disposal Act of the Environmental Management Administration, Ministry of Environment, Novatech established the Waste Management Procedures in 2018. Through project personnel from business execution departments and the ISEP Department, they jointly plan the storage and disposal procedures for waste.

For engineering waste, once properly classified, contracted waste management vendors transport the construction waste for processing. We regularly inspect hazardous waste disposal contractors to ensure their operations comply with regulations. In 2025, the amount of hazardous waste commissioned for treatment was 0.27 tonnes, which was processed through incineration.

For general waste, the main sources are domestic waste and kitchen waste from office areas, which are all uniformly collected and disposed of by the office building management. In 2025, the general waste generation was 7.428 tonnes, hazardous industrial waste was 0.27 tonnes, totaling 7.698 tonnes, a decrease of 0.57 tonnes from the previous year. The waste intensity was 0.052 (tonnes/person), a 5.45% decrease from the previous year. The amount of hazardous industrial waste generated during products and services processes varies depending on the level of operational activities.

Looking ahead, we will continue to strengthen waste sorting in offices and work sites, reduce the use of disposable items, and regularly verify proper waste disposal to avoid secondary environmental pollution caused by improper handling or vendor negligence. We also plan to reduce waste intensity to 30kg/person by 2026.

Novatech Value Chain Waste Treatment Process Diagram



Upstream Value Chain Management

- The recycling plants cooperate with supplier companies, and Novatech regularly performs supplier audits

Own Operating Activities Management

- Establish Waste Management Guidelines
- Report Waste Volume as Required by Competent Authorities
- Hazardous waste is treated according to client specifications after harm reduction through water soaking
- Hazardous waste is handled by qualified Class A waste treatment companies, and Novatech regularly conducts audits and waste tracking actions

Downstream Value Chain Management

- Regular Inspection of Waste Treatment Vendors
- Waste Flow Tracking
- Clients handle waste treatment according to their site regulations

Waste Reduction



Policy

- Novatech emphasizes waste management and establishes waste management procedures in accordance with the Waste Disposal Act regulations and labeling requirements

Reduction Measures

- Follow facility regulations for recycling classification and storage at designated collection points
- Contract with Class A waste disposal contractors to legally process hazardous industrial waste

2040 Reduction Target

- Reduce waste intensity to 30kg/person by 2040.

Annual Reduction Performance

- Waste intensity decreased by 0.003 tonnes per person compared with 2024. From 2024, due to operational needs, three additional waste collection points were established at warehouses, with fixed weekly collection; in 2025, the total volume of general industrial waste declined only slightly, by 0.003 tonnes per person.

Novatech's Waste Generation in 2023-2025

Region	Type	Management Approach	Disposal	Waste Treatment Volume (tons)		
				2023	2024	2025
Office Building ^{Note 1} (including operational warehouses)	General Waste	Waste Collection	Incineration	5.75	8.14	7.43
Construction Waste	Hazardous Industrial Waste	Outsourced to Contractors	Incineration	0.35	0.13	0.27
Total Waste Treatment Volume				6.10	8.27	7.70
Waste Intensity (metric tons/person) ^{Note 2}				0.038	0.055 ^{Note 3}	0.052

Note 1: The general waste in office buildings is calculated based on the annual transportation weight specified in the outsourced waste removal contract. The following formula is used: Total office waste = Annual waste removal volume * Novatech's share of floor area / Total building floor area.

Note 2: The waste intensity is calculated using waste treatment volume as the numerator, divided by the average number of employees as the denominator: 151 people in 2024 and 148 people in 2025.

Note 3: The waste intensity in 2024 increased by 0.0171 tonnes compared to 2023, due to the addition of three operational warehouse disposal locations, resulting in a slight increase in total general industrial waste.



Building a Friendly Workplace
A Happy Enterprise

Fostering Diversity and Inclusion

Achieving Workplace Excellence

Adhering to the principles that employees are the foundation for sustainable operations and the Company's most valuable asset, Novatech has actively fostered an appropriate employment environment for over 28 years. The Company strictly complies with human rights protection policies, provides leave and attendance conditions superior to labor regulations, ensures equal labor conditions for employees of all ages and genders, maintains comprehensive labor rights along with a healthy and safe workplace. Through competency assessments, we promote tailored employee education and training programs, strengthen our advantages in sustainable talent development, and create a friendly, diverse corporate culture.

- 5-1 Novatech's Work Partners
- 5-2 Employee Care and Support
- 5-3 Talent Development and Cultivation
- 5-4 Workplace Safety and Health

Diverse and friendly working environment

newly added recruitment of Indian employees, promoting multicultural inclusion in the workplace.

Happy Enterprise Gold Award

Through the votes of a million office workers, Novatech was named an enterprise with truly happiness-creating benefits in 2025.

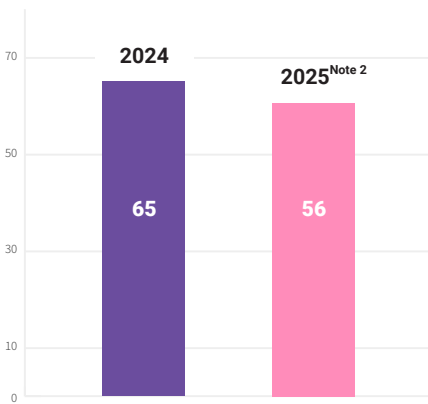
9.47%

Turnover rate decreased – the 2025 turnover rate fell by 9.47% compared with the five-year average.

5-1 Novatech's Work Partners

Novatech does not discriminate against employees based on factors such as race, language, thought, gender, age, marital status, religion, nationality, or political affiliation. In 2025, we have a total of 152 employees and 56 non-employee workers. Among our employees, there are 151 full-time employees and 1 non-regular employee, including 93 males and 59 females. Due to industry characteristics, the majority of our workforce is male. Novatech employed 3 individuals with disabilities in 2025, representing 2% of all employees, exceeding the legal requirement for mandatory employment of persons with disabilities (not less than 1% of total employees, and not fewer than 1 employee). Furthermore, for the past three years (2023–2025), all employees have had guaranteed working hours. By ensuring minimum working hours, Novatech provides employees with basic job security and income stability, fostering stable employer-employee relationships.

Non-employee Workers ^(Note 1)



Note 1: Non-employee workers are contractors who are responsible for duties including: office area services, environmental maintenance, and customer project assistance. The calculation method is based on converting the actual monthly headcount into monthly required workforce (total working days/30 days), then calculating the annual average.

Note 2: Workers who are not employees decreased by 9 in 2025 compared with 2024; there has been no significant fluctuation over the past two years.

Employee Employment Types Over the Past 3 Years (Reporting Period: End of 2025)

Year		2023		2024		2025	
Type/Gender		Male	Female	Male	Female	Male	Female
Full-time Employees ^(Note 1)	Under 30 years old	19	8	17	8	17	8
	30-50 years old	66	44	66	45	64	45
	50 Years Old and Above	8	6	7	6	11	6
Non-regular Employees ^(Note 2)	Under 30 years old	0	0	0	0	0	0
	30-50 years old	1	0	0	0	0	0
	50 Years Old and Above	1	1	1	0	1	0
Total Number of Employees		95	59	91	59	93	59

Note 1: Full-time Employees: Permanent employees with indefinite employment contracts.

Note 2: Non-regular Employees: Temporary employees (including full-time and part-time) with fixed-term employment contracts with the company.

Note 3: All Novatech employees are located in Taiwan region, with no overseas employees.

From 2024 to 2025, the number of employees showed no significant fluctuation.

Number of Full-time/Part-time Employees in Recent 3 Years (Reporting Period: End of 2025)

Year		2022		2023		2024	
Type/Gender		Male	Female	Male	Female	Male ^{Note 3}	Female
Full-time ^(Note 1)		94	59	90	59	92	59
Part-time ^(Note 2)		1	0	1	0	1	0
Total		95	59	91	59	93	59

Note 1: Full-time: Working at least nine months per year and at least 30 hours per week.

Note 2: Part-time: Working hours less than full-time on a weekly, monthly, or yearly basis.

Note 3: There was 1 part-time employee in 2025, the same as in 2024 and 2023, with no difference. The number of part-time personnel has shown no significant fluctuation over the past three years.

Employee Job Types in the Past 3 Years (Reporting Period: Headcount at the End of 2025)

Year		2023		2024		2025	
Type/Gender		Male	Female	Male	Female	Male	Female
Managers at Assistant Manager Level and Above		17	5	15	6	16	6
Managers Below Assistant Manager Level		16	10	17	9	17	9
General Staff (Including Non-Regular Employees)		62	44	59	44	60	44
Total Number of Employees		154		150		152	

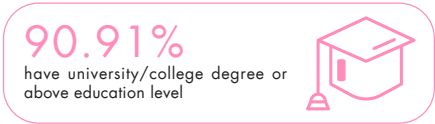
Employee Diversity Types in the Past 3 Years (Reporting Period: Headcount at the End of 2025)

Year		2023			2024			2025		
Identity Category		Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of Employees with Disabilities		1	2	3	1	2	3	1	2	3
Number of Ethnic Minority (Indigenous) Employees		0	0	0	0	0	0	0	0	0
Number of Foreign Employees		0	0	0	0	0	0	1 ^{Note 1}	0	1

Note 1: In Q4 2025, recruitment of foreign employees began in response to the international operating strategy; the numbers of other employee types are the same, with no difference.

Employee Education Level and Gender

The education level distribution of Novatech employees is mainly concentrated in university/college degrees, accounting for approximately 87.66% of all employees, while those with master's degrees comprise about 5.84%. Overall, employees with university/college degrees and above account for 93.51%, demonstrating Novatech's emphasis on professional expertise.



Employee Education Level Distribution (Reporting Period: Headcount as of End of 2025)

2025	High School and Below	University/College	Master's Degree	Total
Male	7	79	7	93
Female	1	56	2	59
Total	8	135	9	152



New Hires and Departures

Novatech recruits talents through various recruitment channels, such as campus recruitment, company visits, industry cooperation internships, vocational training course matching, and internal referrals to strengthen organizational effectiveness and sustainable talent development. In 2025, a total of 18 new employees were hired, with a new hire rate of 11.84%. Among them, 38.89% of new colleagues were under 30 years old, continuously injecting new vitality into Novatech.

Number and Rate of New Hires in the Past 3 Years

Year	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
Under 30 years old	7	3	9	2	5	2
31-50 years old	10	0	2	3	6	5
51 Years Old and Above	1	1	0	0	0	0
Total	22		16		18	
Total Number of Employees	154		150		152	
New Hire Rate	14.29%		10.67%		11.84%	

Number and Rate of Departing Employees in the Past 3 Years

Year	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
Under 30 years old	8	3	6	1	3	1
31-50 years old	28	5	6	2	4	6
51 Years Old and Above	5	0	2	1	1	1
Total	49		18		16	
Total Number of Employees	154		150		152	
Turnover Rate	31.82%		12.00%		10.53%	

Reason for Departure	Age	Percentage	Company's Response
 External Career Opportunities	Under 30 years old	1	43.75% During exit interviews, we explore employees' main reasons for leaving, such as career goals and aspirations, proactively offer various methods and resources, and seek retention opportunities to enhance talent retention effectiveness.
	31-50 years old	6	
	51 Years Old and Above	0	
 Gap in job expectations	Under 30 years old	1	25.00% Providing counseling and communication to help personnel adapt and improve their work situation, and offering other internal transfer opportunities to increase the likelihood of retention.
	31-50 years old	3	
	51 Years Old and Above	0	
 Physical discomfort	Under 30 years old	1	12.50% Expressing care and, depending on the employee's wishes and work performance, providing opportunities for reinstatement and retention.
	31-50 years old	0	
	51 Years Old and Above	1	
 Family factors	Under 30 years old	0	6.25%
	31-50 years old	1	
	51 Years Old and Above	0	
 Contract Expiration	Under 30 years old	1	6.25% Will notify outstanding performers about conversion to permanent positions or continued employment
	31-50 years old	0	
	51 Years Old and Above	0	
 Layoff	Under 30 years old	0	6.25% Execute procedures in compliance with labor laws and regulations.
	31-50 years old	0	
	51 Years Old and Above	1	

5-2 Employee Care and Support

Novatech upholds a talent-oriented spirit, providing employees with a safe and comfortable workplace, and ensures employee salaries and benefits through comprehensive internal organizational and personnel systems.

Employee Salary

In accordance with relevant government regulations, Novatech has established Regulations Governing Employee Compensation, Employee Assessment Management Regulations, and "Employee Reward and Punishment System". Through transparent, open, and clear management regulations, bonuses are calculated based on annual budget achievement rates and individual performance. Additionally, we regularly review market salary levels annually to provide reasonable compensation to our employee partners.

In 2025, Novatech's average employee salary expense was NT\$1,602,000, representing a decrease of approximately 6.91% compared to 2024. In 2025, the total salary of full-time employees not holding managerial positions was NT\$188,339,000, with an average salary of NT\$1,365,000 and a median salary of NT\$1,159,000 for such employees; compared with 2024, the average salary of full-time non-managerial employees of NT\$1,471,000 decreased by 7.21%, and the median salary of NT\$1,227,000 decreased by 5.54%.

Senior Executive Remuneration Policy

Director Remuneration

Novatech's director compensation is based on the "Regulations Governing the Payment of Directors' and Functional Committees' Compensation," and incorporates corporate sustainability indicators, such as legal compliance, corporate governance, risk control, and corporate sustainability responsibility. Directors' compensation includes transportation allowances and attendance fees for Board meetings. Director remuneration, under Article 19-1 of the Articles of Incorporation, is set at no more than 5% of the Company's annual pre-tax profit — before deduction of employee and director remuneration and after retaining an amount to cover accumulated losses — determined with reference to the Company's operating performance, and reviewed and approved by the Remuneration Committee and the Board of Directors; independent directors do not participate in the distribution of director remuneration.

Independent directors, based on the "Regulations Governing the Payment of Directors' and Functional Committees' Compensation," receive fixed monthly compensation and transportation allowances and attendance fees for Board meetings; independent directors appointed by Novatech's Board of Directors as members of functional committees additionally receive committee compensation.

Salary information for full-time employees not in supervisory positions

Year	Number of full-time employees	Total salary of full-time employees	Average salary of full-time employees	Difference in average compared to the previous year	Median salary of full-time employees	Difference in median compared to the previous year
2024	141	207,462,000	1,471,000	-7.21%	1,227,000	-5.54%
2025	138	188,339,000	1,365,000		1,159,000	

Note: "Full-time employees not serving in managerial positions" refers to employees who are not managers as defined in Letter No. 920001301 of the Securities and Futures Bureau, and who work the normal working hours as stipulated by the company. Please refer to (TPEX-listed Companies/Other Electronics Category).

Novatech provides remuneration based on factors such as education and experience relative to employees' positions, and there is no difference in basic remuneration between entry-level male and female employees.

Multiples of statutory minimum wage ^(Note 1) for different employee categories in 2025

Employee category	Male	Female
Entry-level personnel ^(Note 2)	1	1
Direct personnel ^(Note 3)	1.24	1.18
Indirect personnel ^(Note 4)	1.38	1.29

Multiples of statutory minimum wage ^(Note 1) for different job grades in 2025

Employee category	Male	Female
Senior supervisors ^(Note 5)	4.73	3.55
Middle supervisors ^(Note 6)	2.61	2.64
Non-supervisory personnel	1.71	1.66

Note 1: Calculated based on the statutory minimum wage of NT\$28,590.
Note 2: Personnel with no work experience and hired at the lowest job grade.
Note 3: Calculated based on the basic monthly salary for engineering personnel with no experience. The definition of this type of employee is engineering personnel.
Note 4: Calculated based on the basic monthly salary for administrative personnel with no experience. The definition of this type of employee is non-engineering personnel.
Note 5: Supervisor at or above the Deputy Supervisor level.
Note 6: Section-level supervisors.

Board Performance Evaluation

To implement corporate governance and continuously strengthen the operational efficiency of the Board of Directors and functional committees, Novatech has established the Rules for Performance Evaluation of Board of Directors, which regulates the cycle, scope, method, procedure, and criteria for performance evaluation of the Board and functional committees. The evaluation results serve as a reference for the selection or nomination of directors. In accordance with the Board of Directors Performance Evaluation Guidelines, performance evaluations are conducted annually through self-assessment questionnaires. In addition to legal compliance, corporate governance, and risk management, the evaluation criteria also incorporate sustainability indicators such as corporate sustainable operations, to ensure that the Board and functional committees fulfill their responsibilities in various aspects, including corporate governance, operational management, and corporate sustainability practices. The internal performance evaluation of the Board of Directors for 2025 was conducted in early 2026, with internal evaluation scores exceeding 90 points, indicating good operational performance.

In addition to internal self-assessment, an external professional independent institution is engaged every three years to conduct a Board performance evaluation. In 2023, the Taiwan Integrity Governance Association was engaged to conduct an on-site evaluation of Board effectiveness; through the guidance and exchange of the evaluation committee, this helps the Board fully exercise its functions and provides a professional, objective health-check report. The performance evaluation results are disclosed on the Novatech official website, and the external Board performance evaluation is scheduled for 2026.

Performance Evaluation Dimensions:

Board of Directors

- | | |
|--|--|
| • Degree of participation in Company operations | • Election and continuing education of directors |
| • Enhancing the quality of Board decision-making | • Internal control |
| • Board composition and structure | • Participation in sustainable operation (ESG) |

Individual Board Members

- | | |
|---|---|
| • Grasp of Company goals and missions | • Internal relationship management and communication |
| • Awareness of directors' duties | • Directors' professionalism and continuing education |
| • Degree of participation in Company operations | • Internal control |

Functional Committees

- | | |
|--|--|
| • Degree of participation in Company operations | • Composition of functional committees and election of members |
| • Awareness of functional committees' duties | • Internal control |
| • Enhancing the decision-making quality of functional committees | |

Functional Committees

Sustainability and Nominating Committee	Audit Committee	Remuneration Committee
Duties: This Committee is responsible for governing and overseeing the overall effectiveness of the Company's sustainable development, covering the promotion and implementation of dimensions including product sustainability, climate change response, corporate governance, and sustainable operations; it is also responsible for establishing standards for the diversity and independence of Board members, and for identifying, reviewing, and nominating director candidates based on these principles, enhancing the quality of corporate governance and decision-making effectiveness.	Duties: This committee is responsible for supervising the effective implementation of the Company's internal controls. Additionally, the committee manages the Company's major financial and business activities, directors' conflict of interest matters, the appointment/dismissal and independence evaluation of certified public accountants, the fair presentation of financial statements, and the control of risk management systems.	Duties: From a professional and objective standpoint, this committee evaluates the policies, systems, standards, and structures of remuneration for the Company's directors and senior executives, providing recommendations to the Board of Directors as a reference fordecision-making. Executive remuneration is based on individual performance evaluations, which are reviewed by the Remuneration Committee before being submitted to the Board of Directors for final approval.
Operation Status: - Composed of 5 directors (including 4 independent directors) - In 2025, 4 meetings were held, with an average attendance rate of 100%	Operation Status: - Composed of 4 independent directors - In 2025, 4 meetings were held, with an average attendance rate of 100%	Operation Status: - Composed of 4 independent directors - In 2025, 3 meetings were held, with an average attendance rate of 100%

Executive Remuneration and Performance

The compensation of the President and Vice Presidents includes salary, bonuses, and employee remuneration, as well as compensation received for serving as directors or supervisors of subsidiaries. Salary and bonuses are based on the "Senior Manager Performance Evaluation Method." The Company's compensation payment principles and calculation methods incorporate ESG-related performance evaluation items; performance evaluation items include overall Company performance indicators and individual performance indicators, of which ESG technology exchange on environmental protection equipment and materials, development of new and startup businesses, and participation in social welfare activities account for 10% of the overall appraisal. Compensation is determined based on the position held, responsibilities borne, and contribution to the Company, with reference to industry peers, and is reviewed by the Remuneration Committee and the Board of Directors; the compensation system is also reviewed in a timely manner in light of actual operating conditions and relevant regulations, to balance the Company's sustainable operation with risk control. Managers' compensation, under Article 19-1 of the Company's Articles of Incorporation, provides that from the Company's annual pre-tax profit — before deduction of employee and director remuneration and after retaining an amount to cover accumulated losses — no less than 3% of pre-tax net profit (excluding employee and director remuneration distributions) shall be allocated as employee remuneration.

Note 1: The ratio and amount of employee remuneration to be distributed are reported at the Annual Shareholders' Meeting regarding the relevant distribution status.

Note 2: The Company did not engage any remuneration consultants in 2025.

Note 3: In 2025, stakeholders did not participate in voting on remuneration policies or proposals.

Remuneration Information Disclosure

The ratio of annual total remuneration for Novatech's highest-paid individual to the median annual total remuneration of all other employees (excluding the highest-paid individual) is 11.57:1. The ratio between the percentage increase in annual total remuneration for the highest-paid individual in 2025 and the median percentage increase in average annual total remuneration for all other employees (excluding the highest-paid individual) is 1.47:1.



Note: The above salary statistics exclude new hires and departures during the year, and only include full-year employees

Employee Benefits

Employee benefits serve as incentives to motivate employees to pursue excellence. In addition to complying with government regulations, Novatech provides diverse insurance benefits and pension contributions, along with group insurance coverage that exceeds legal requirements, thereby enhancing employees’ security in both work and life. We support employees through important life events by offering benefits such as pregnancy checkup leave, paternity leave, family care leave, marriage leave, as well as wedding and childbirth cash gifts.

The total employee benefits expenditure in 2025 was NT\$13,904,610, a decrease of 11.01% compared to the total employee benefits expenditure of NT\$14,908,217 in 2024. Average employee benefit expenses in 2025 were NT\$1,707,000, a 9.92% decrease from average employee benefit expenses of NT\$1,895,000 in 2024, demonstrating Novatech's implementation of its philosophy of caring for employees and the shared sustainable development of employees and the enterprise.

Employee Benefit Programs

Benefit Items	Measures
Tailored Health Check Program	A tailored health check program is implemented annually, providing one-stop employee health examination services that can be conducted across regions and institutions, with freely selectable additional examination items to meet employees' individual budgets and needs. Health check subsidies range from NT\$2,000 to NT\$6,000 per person, encouraging employees to actively undergo health checks to raise the overall health level of personnel; in 2025, employee health check subsidies totaled NT\$448,300 (NT\$2,000 for general employees, NT\$3,000 for section-level employees, and NT\$6,000 for employees at manager level and above)
Employee Insurance	- Employee group insurance (including life insurance, accident insurance, medical insurance, disability insurance, and cancer insurance) - Providing free accident and medical insurance for employees' dependents - Provide employees with statutory social insurance, including labor insurance, national health insurance, and labor pension
Employee Social Activities	- Annual group dinner and birthday celebration activities - Organize employee trips - Employee physical and mental health promotion activities
Leave and Attendance System	- Provide various types of paid leave for employees to apply according to law, including marriage leave, prenatal check-up leave, maternity leave, paternity leave, parental leave, bereavement leave, military service leave, occupational injury leave, official leave, annual leave, etc. - Special leave provisions that exceed Labor Standards Act requirements, and honor leave for employees with outstanding performance
Retirement System (Note)	Follow the Labor Standards Act, Labor Pension Contribution, and Labor Pension Act to take care of and protect employees' work and livelihood
Employee Savings Plan	Starting from July 2024, Novatech provides employees who have completed 1 year of service with a welfare savings plan. Employees contribute a certain amount from their monthly salary to their individual accounts, and the employer makes additional matching contributions. If employees withdraw from the plan after one year of participation or resign, the employer's contributions will be partially or fully paid based on years of service. This not only increases employee retention but also encourages employees to start investing and saving early.
Employee Care Welfare Subsidies	- Employee marriage gift - Childbirth subsidy for employees and their dependents: NT\$12,000 per birth - May Day gift: NT\$1,000 per person - Medical subsidies for hospitalization of employees, spouses, and children, and funeral subsidies for immediate family members - Employee Health Examination Subsidies - Travel Subsidies for Employees and Family Members - Employee birthday gifts, year-end banquet lucky draws, holiday bonuses, employee compensation, and stock ownership

Note: Except for 19 employees who still retain their years of service under the old system before converting to the new system, all other Novatech employees have chosen to convert to the new system.

Parental Leave

Novatech considers employees as important partners and actively protects their rights and freedoms. For employees during parental leave periods, in addition to providing parental leave in accordance with the Labor Standards Act, employees who have worked for more than one year can apply for unpaid parental leave before their children turn three years old, for a maximum period of 2 years, in accordance with the Gender Equality in Employment Act and Regulations for Implementing Unpaid Parental Leave for Raising Children. After the unpaid parental leave period, employees are reinstated based on job vacancies and their preferences, with an emphasis on supporting their career development.

Item	Number of Male Employees	Number of Female Employees
Total Number of Employees Eligible for Parental Leave in 2025 (A)	7	3
Total Number of Employees Who Actually Took Parental Leave in 2025 (B)	0	1
Total Number of Employees Expected to Return to Work After Parental Leave in 2025 (C)	0	1
Total Number of Employees Who Returned to Work After Parental Leave in 2025 (D)	0	1
Total Number of Employees Who Returned to Work After Parental Leave in 2025 (E)	0	1
Total Number of Employees Who Remained Employed 12 Months After Returning from Parental Leave in 2024 (F)	1	1
Parental Leave Application Rate (B/A) (Note 1)	0%	33%
Return-to-Work Rate (D/C) (Note 2)	Not Applicable	100%
Retention Rate (F/E) (Note 3)	Not Applicable	100%

(Note 1) Calculation Method = Total Number of Employees Who Actually Took Parental Leave in 2025 / Total Number of Employees Eligible for Parental Leave in 2025.
(Note 2) Calculation Method = Total Number of Employees Who Returned to Work After Parental Leave in 2025 / Total Number of Employees Who Were Expected to Return to Work After Parental Leave in 2025.
(Note 3) Calculation Method = Total Number of Employees Who Remained Employed 12 Months After Returning from Parental Leave in 2024 / Total Number of Employees Who Returned to Work After Parental Leave in 2024.

Employee Communication Channels

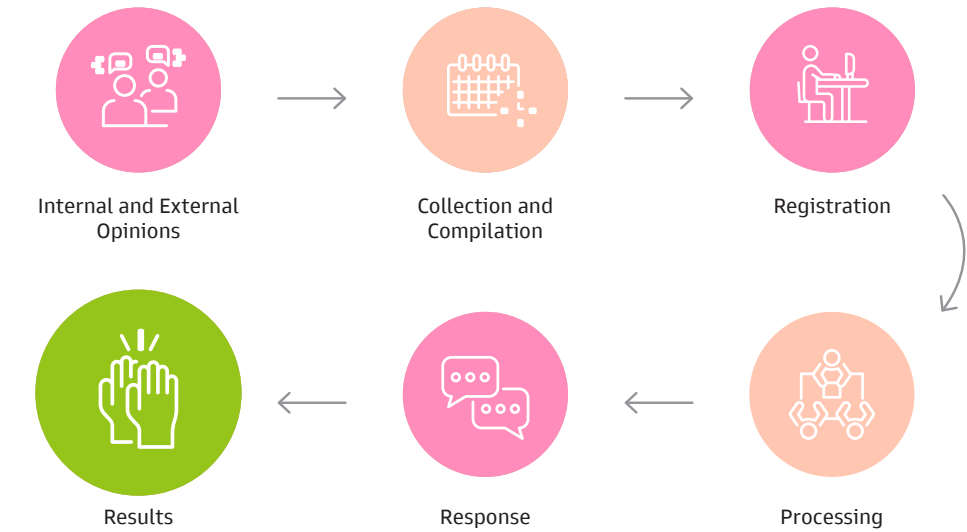
Novatech values two-way communication with employees and has established the Communication Management Procedure to create an active, positive, and transparent communication environment. This ensures that suggestions and feedback from every employee are properly addressed in a timely and appropriate manner.

Employees can submit feedback through the Internal/External Opinion Form and Employee Dedicated Mailbox. The Administrative Department and relevant departments collect and respond to internal opinions, ensuring that stakeholders can provide feedback, communicate, and seek consultation with minimal concerns and worries, maintaining a smooth communication model. In 2025, no abnormal internal/external communication feedback or employee mailbox opinions were received.

In addition, Novatech has established Regulations Governing Prevention of Sexual Harassment to protect employees' rights. If employees feel they have been subjected to related misconduct or if related incidents occur, they can report through the complaint hotline (6676868 ext. 1301) or complaint mailbox (nova885@novatech.com.tw). The relevant departments will take appropriate action after receiving the report. Under these regulations and multiple channels, no sexual harassment complaints were filed in the Company in 2025.

Communication Process

Flowchart of Internal and External Opinion Communication, Participation, and Consultation Process:



Labor-Management Communication

Novatech values employee rights and is committed to providing a safe and comfortable working environment. To ensure timely communication, we engage with employees through multiple channels and internal meetings. An employee suggestion box, grievance channels, and related management measures have been established to gather feedback and address concerns. By fostering open communication and care, we strengthen employees' sense of belonging, promote labor-management harmony, discuss working conditions and benefits, and explore ways to improve efficiency. These efforts help employees and the company reach consensus on labor-management issues.

In the event of major operational changes, employees with three or more years of service will be notified thirty days in advance; those with one to less than three years of service, twenty days in advance; and those with three months to less than one year of service, ten days in advance; the Company will also give employees a concrete explanation through labor-management meetings.

Labor-Management Meeting All Employees	Representatives from both labor and management discuss operational status, employee recruitment/turnover, annual plan implementation effectiveness, employee-related proposals and discussions, report on previous meeting resolutions, and address employee suggestions from the suggestion box. Meetings are held regularly on a quarterly basis.
Management Business Meeting Management Level Employees	Coordinate organizational division of labor, review manpower and workload, enhance on-the-job training for personnel, plan reserve cadre on-the-job training, and record planned training competencies and objectives in the Reserve Cadre Training Control Form.
Regular Meeting Employees from Each Unit	Team meetings for each unit, where unit supervisors regularly meet with employees to clarify work conditions and requirements of department colleagues, address implementation questions and solutions, and help teams achieve business objectives.
Annual All-Staff Meeting All Employees	Novatech holds annual all-staff meetings to facilitate two-way communication between employees and management. During these meetings, the Company announces operational policies and annual business execution plans, fostering employees' sense of belonging. By combining company-wide communication with employee feedback, we work together to enhance efficiency and drive continuous improvement.
Sexual Harassment Prevention Measures and Procedures All Employees	Established Complaint and Disciplinary Measures for Prevention and Control of Sexual Harassment in the Workplace, set up dedicated hotline and email complaint channels to provide employees, dispatched workers, and job applicants with a workplace and service environment free from sexual harassment.
Communication Control Procedures All Employees	Novatech has established complaint and disciplinary measures for the prevention and control of workplace sexual harassment, and set up dedicated hotline and email channels. These provide employees, dispatched workers, and job applicants with a workplace and service environment free from sexual harassment.
Employee Complaint Mailbox All Employees	To protect employee rights and resolve labor issues, if employees encounter unfair treatment, unreasonable situations, or rights infringement at work, in addition to reporting to supervisors and labor-management meetings, they can directly express their concerns and seek effective resolution through verbal communication or written submissions to the employee complaint mailbox.

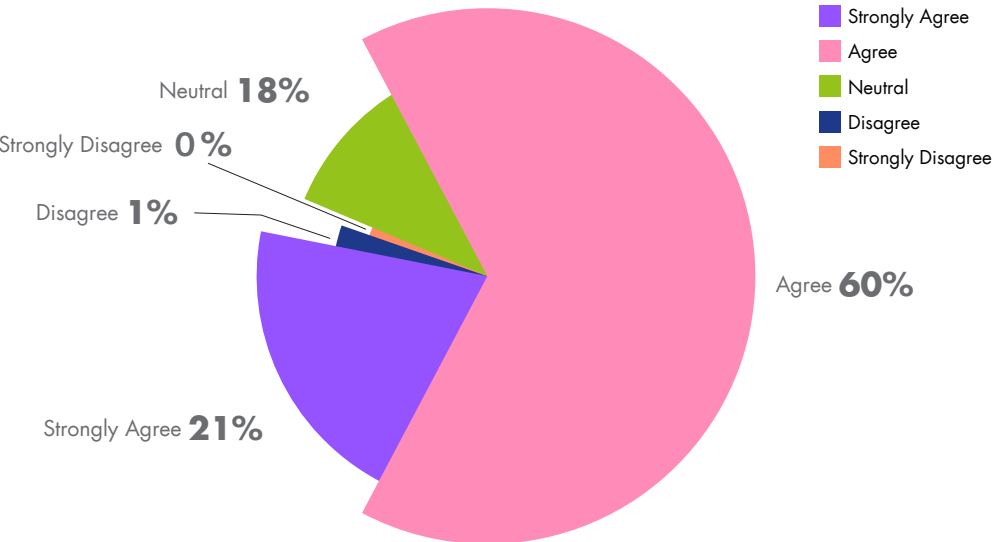
Employee Satisfaction Survey

Employee satisfaction reflects satisfaction with the employer and is a key indicator of a happy enterprise's development. Novatech believes that the thinking of employees is a precondition for achieving corporate goals and an expression of team spirit; meeting employees' needs and responding to their suggestions is closely related to their satisfaction. From another perspective, enhancing employee satisfaction is also reflected in customers' tangible experience of and identification with the Company's service, in turn reducing operating costs and strengthening brand quality.

To better understand employees' inner thoughts, an anonymous employee satisfaction survey was conducted in 2025, with 142 questionnaires issued and 140 returned, a response rate of 84.51% (Note); the overall average of the 2025 employee satisfaction survey was 79.54 points, with the results for each dimension as follows:

Dimension	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Organizational Communication	167	316	113	4	0
Working Environment	146	367	81	6	0
Job Content	79	338	164	12	2
Company Systems	115	358	117	4	1
Self-Worth	96	400	97	2	0
Organizational Identification	128	376	87	3	1

Note: Each dimension contains 5 questions, each scored independently.
Note 2: The 100-point average is the five-point average divided by 5 and multiplied by 100% (points).



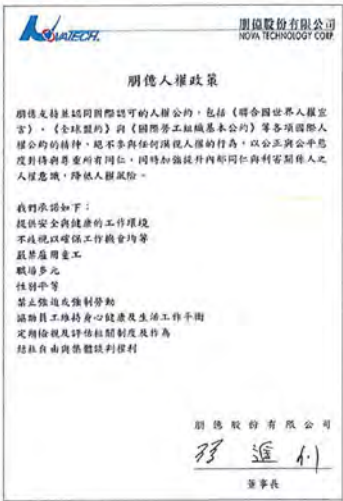
Human Rights Protection

In 2018, Novatech established and implemented Novatech's Human Rights Policy with reference to international standards: International Bill of Human Rights, OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, UN Guiding Principles on Business and Human Rights (UNGPs), UN Global Compact Responsible Business Alliance Code of Conduct (RBA). The Company is committed to equal opportunity principles regardless of race, class, language, thought, religion, political affiliation, gender, marriage, physical or mental disability, nationality, and party affiliation, treating everyone equally and fairly. Furthermore, the Company strictly prohibits the employment of child labor and forced labor or any other human rights violations, creating a friendly and diverse workplace.

The Company is committed to implementing workplace diversity, ensuring employees are free from discrimination, harassment, or unfair treatment. We comply with relevant regulations and establish standards to ensure that employee recruitment, promotion, work performance, salary system, and other aspects are not differentiated based on gender, race, age, marital status, religion, political stance, or other factors. In addition, the Company has established Guidelines for Sexual Harassment Prevention and Prevention Plan for Workplace Violence to prevent sexual harassment, maintain gender equality at work, and provide employees with a workplace environment free from sexual harassment.

To implement this policy, the Chairman signs and approves the Novatech's Human Rights Policy and commits to all employees that the company supports and recognizes the spirit of internationally recognized human rights conventions. The Company will never tolerate any disregard for human rights, will strengthen human rights awareness among internal colleagues and stakeholders, and reduce human rights risks. The President approves the Company’s Human Rights Policy Management Program and ensures the promotion of Novatech’s Human Rights and Integrity Management policies to all employees.

The scope of our company's human rights policy includes Novatech and its affiliated enterprises. We expect suppliers, business partners, and customers to follow the same standards and comply with the spirit and basic principles of this policy. Additionally, suppliers are required to sign the Agreement of Subcontractor Commitment before cooperation, which regulates suppliers to comply with corporate social responsibility guidelines related to labor rights, conflict minerals management, and environmental protection.



Novatech Human Rights Implementation Items

We have identified important human rights issues in our industry and have planned and arranged corresponding approaches for each issue in advance.

Novatech Human Rights Implementation Items	Description
Provide a Safe and Healthy Work Environment	Emphasize employee work safety, provide a safe and healthy work environment, implement safety education and training, establish assessment and audit mechanisms to reduce potential risks and hazards, and actively protect employees' health and safety.
Non-discrimination to Ensure Equal Employment Opportunities	All individuals, regardless of race, class, nationality, religion, political affiliation, gender, age, sexual orientation, marital status, or physical/mental disabilities, are treated equally and fairly to maintain equal employment opportunities.
Strictly Prohibit Child Labor	Strictly comply with Labor Standards Act and prohibit employment of children under 16 years old.
Workplace Diversity	Implement workplace diversity, fairness in compensation and promotion opportunities, and ensure employees do not face discrimination, harassment, or unfair treatment based on gender, race, age, marital status, religion, political stance, or any other status protected by applicable regulations.
Gender Equality	The Company complies with Articles 7 to 11 of the Gender Equality in Employment Act and does not discriminate against employees based on gender. Therefore, operational standards related to employee recruitment, promotion, work performance, departmental performance, and salary systems are established without differential treatment based on gender.
Prohibit Forced or Compulsory Labor	Establish policies that prohibit discrimination based on race or nationality, and forbid forcing employees to work continuously, protecting employees' work and life quality.
Help Employees Maintain Physical and Mental Health and Work-Life Balance	1. Implement occupational safety and health management, ensure workplace safety, and regularly organize health promotion activities to enhance employees' physical and mental well-being. 2. Comply with the Labor Standards Act and related regulations, clearly stipulate working hour regulations, and encourage colleagues to arrange personal leave to achieve work-life balance.
Freedom of Association and Collective Bargaining Rights	Respect employees' rights to freely organize and engage in collective bargaining.

Human Rights Due Diligence and Remedial Measures

To implement human rights policies, we have established a human rights due diligence process that enables Novatech to comprehensively assess potential human rights risks associated with company activities. By identifying and assessing human rights risks, planning and implementing mitigation measures, and conducting ongoing monitoring and evaluation, Novatech effectively reduces the impact of human rights risks and safeguards the rights and interests of employees and stakeholders.

Human Rights Due Diligence and Process



Below are the risk issues and mitigation/compensation measures for each stakeholder in 2025:

Novatech Human Rights Issues	Target	Risk Assessment Methods/Due Diligence Approaches	Risk Mitigation Measures	Compensation Measures
Provide a Safe and Healthy Work Environment	All Employees, Suppliers, Customers	Number of occupational accidents, number of deaths/number of employees	- Regularly organize occupational safety and health education training courses for current employees to enhance their hazard identification awareness and knowledge of occupational accident prevention. - Strengthen occupational safety and health promotion through internal communications. - Before cooperation with suppliers, require them to sign the Agreement of Subcontractor Commitment to regulate suppliers' compliance with labor rights, conflict mineral management, environmental protection and other corporate social responsibility related codes	- Initiate occupational accident reporting and handling procedures. - Based on employee injury and illness conditions, proactively provide care and relevant insurance information to help employees understand how to apply for related compensation.
Prohibit workplace illegal infringement and harassment	All Employees	Conduct annual risk assessment for illegal infringement	- Establish Complaint and Disciplinary Measures for Prevention and Control of Sexual Harassment in the Workplace to take appropriate preventive, corrective, disciplinary and handling measures to ensure a work and service environment free from sexual harassment. - Regularly conduct workplace illegal infringement prevention awareness courses to enhance supervisors' and employees' awareness of workplace violence prevention.	- Employees can obtain assistance through complaint channels. - Through public document announcements, let employees know their rights are protected.
Strictly Prohibit Child Labor	All Employees, Suppliers	Proportion of child labor to total employees	- Prohibited from employing persons under 16 years of age. - Verify applicant information during recruitment process to ensure data accuracy, and recheck identification documents when reporting for duty.	If job applicants under 16 years of age intentionally conceal their age and identity, employment will be terminated in accordance with the Labor Standards Act.
Prohibition of forced or compulsory labor (overtime work)	All Employees	Number of employees applying for over 40 overtime hours per month/ Total number of employees	- Implement management mechanisms for high-risk individuals prone to illnesses caused by abnormal workload. - Regularly review and increase manpower in response to project and business volume demands to prevent overtime due to insufficient staffing. - Monthly compilation and notification of overtime status for each unit; employees can choose between overtime pay or compensatory time off for overtime work.	- Compensate employees with due overtime pay or compensatory time off. - Understand employees' workload and reasons for overtime, and adjust their duties or help improve work efficiency as needed.
Help Employees Maintain Physical and Mental Health and Work-Life Balance	All Employees	Number of high-risk individuals identified through questionnaire assessment/Total number of musculoskeletal symptom survey questionnaires	- Establish Management Procedures for Labour Health Protection and Occupational Disease Prevention and implement workplace health promotion plans to improve employees' physical and mental health. - Provide EAP (Employee Assistance Program) offering professional consultation and medical services for employees in areas such as psychological support, legal advice, financial planning, health care, and management. - Encourage employees to engage in independent exercise and health management, and organize sports competitions periodically.	Proactively provide care and relevant insurance information, assisting employees in understanding how to apply for related compensation.
Freedom of Association and Collective Bargaining Rights	All Employees	Number of employee feedback and complaint cases	Establish human rights policies and management systems, respecting employees' rights to freely form and join labor unions and engage in collective bargaining.	In accordance with the "Code of Practice for Sustainable Development," provide grievance mechanisms and ensure equality and transparency in the grievance process; make complaint channels simple, convenient and accessible, and provide appropriate responses to employee grievances.
Workplace Diversity	All Employees	Labor-management dispute cases	- To promote workplace diversity and work equality through measures such as: gender-neutral salary system, fair and impartial performance evaluation and recruitment system, support for women in management positions, and emphasis on women's family care needs. - Establish various personnel management systems in accordance with labor-related regulations to ensure workers' rights and interests. - Regularly hold labor-management meetings. - Establish multiple channels to handle employee grievances.	The Company has established grievance channels. Upon receiving a complaint, to protect the rights of the complaining employee, the President designates a project leader and the Safety and Health team to conduct investigations and implement corresponding measures.
Gender Equality	All Employees	Number of sexual harassment complaint cases	- Regularly promote non-discrimination in employment through the internal website to ensure equal job opportunities. - Include it as a mandatory item in annual educational training. - Workplace Maternal Health Protection Prevention Program Guidelines have been established to care for and protect all women of childbearing age (pregnant or within one year after childbirth) at Novatech.	In addition to following gender equality related laws and workplace regulations, we have established Complaint and Disciplinary Measures for Prevention and Control of Sexual Harassment in the Workplace to provide employees and job applicants with a workplace and service environment free from sexual harassment. We also implement appropriate preventive, corrective, disciplinary and handling measures to protect the rights and privacy of involved parties.

Human rights issue grievance channels

To promote a better workplace and protect employee rights, the Company has established multiple stakeholder communication channels. Through quarterly meetings, labor-management meetings, Employee Welfare Committee meetings, and employee satisfaction surveys, employees can freely submit their opinions while ensuring confidentiality. Additionally, the Company has established an internal audit mechanism that comprehensively reviews the implementation of human rights policies through on-site audits, document reviews, and employee interviews to protect personal information and enhance labor rights. If there are any human rights violations, colleagues can report them through the Company's internal grievance channels.

Novatech had no discrimination or human rights incidents in 2025.

Reporting mechanism	Receiving unit/personnel
Whistleblower mailbox	President's Office Auditing Office
Reporting channels	
Mailbox: Audit@novatech.com.tw	Tel: 03-6676868



Novatech Human Rights Education and Training Status

Since 2018, Novatech has continuously promoted human rights education, training, and policy awareness, and has incorporated human rights topics into mandatory E-learning courses for all employees, to enhance colleagues' awareness of and attention to human rights issues. In 2025, through regular quarterly meetings and all-hands meetings, the President personally announced the Company's human rights policy, reinforcing the business philosophy of human rights protection. At the same time, in line with the responsible business conduct policy commitment, the "human rights policy management system" has been incorporated into the E-learning platform, promoting online education and training and continuously tracking completion status.

In 2025, all colleagues completed the relevant human rights training, totaling 150 people, a training rate of 100%, demonstrating the Company's concrete results in implementing human rights protection.

Human Rights Policy Communication Training

Educational Training	Year	Number of Trainees	Number of Required Trainees	Training Participation Rate	Total Training Hours
Human Rights Policy	2021	51	154	33%	9
	2022	179	179	100%	52.5
	2023	151	151	100%	75.5
	2024	148	148	100%	74
	2025	150	150	100%	75



5-3 Talent Development and Cultivation

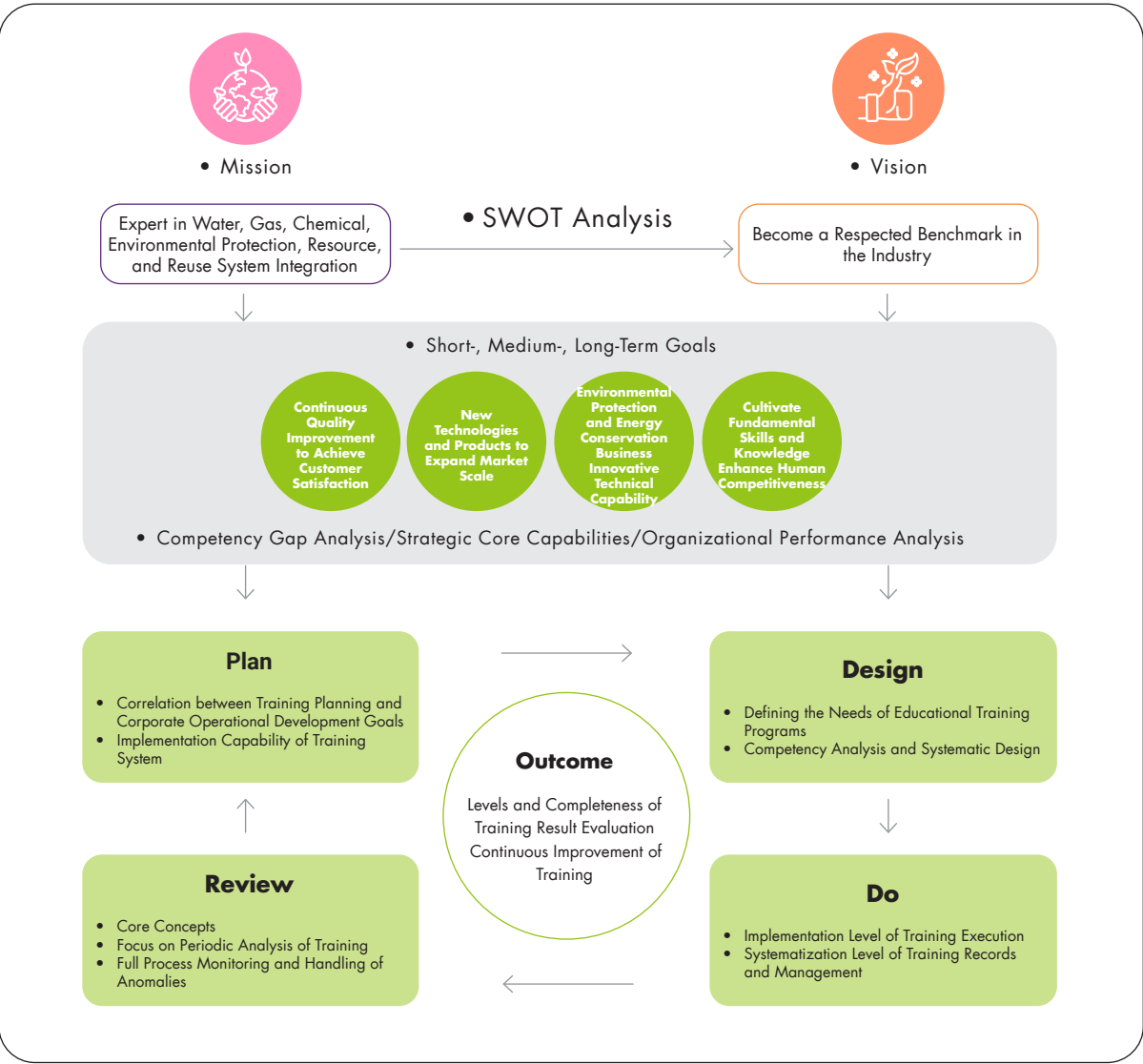
Novatech firmly believes that cultivating outstanding talent is the key to corporate growth and the capital on which sustainable corporate operation is founded. The Company has therefore built a complete training mechanism, enhanced the quality of training courses, and provided diverse learning channels, using progressively optimized training plans so that talent cultivation develops the Company's training strategy goals systematically, providing in-service training so that investment in human resources brings the greatest benefit to the Company.

Talent Development Quality Management System

Through the implementation of the Talent Development Quality Management System, Novatech aims to establish systematic strategic training standards through systematic and quantitative methods, strengthen operational effectiveness, and build human capital. This approach supports corporate employee training quality management, enhances employees' professional skills and managerial capabilities, and promotes competency-oriented development tailored to employee and job characteristics, ensuring the right talent is placed in the right role for optimal results.

Novatech is deeply engaged in talent development, developing competencies in project management, innovative design, and professional technology. Through the TTQS training quality system, individual training and development is aligned with corporate business goals; through the PDDRO training quality management cycle, corresponding course categories are built for each job category of the organization's personnel, establishing a complete, systematic strategic training framework, developing competency courses, enhancing training effectiveness, and deepening human capital to raise overall operating performance.

Comprehensive Education and Training System



Course Category / Job Category	New Employees	Engineers / Management Specialists	Technical Personnel / Professional Personnel	Section-Level Supervisors	Manager-Level Supervisors	Division-Level and Above Supervisors
New Employee Education	Company introduction, welfare system, labor safety, scope of work, responsibilities, etc.					
Job Competency Education	Occupational safety knowledge and skills, internal control systems, internal/external documents, information security and management, requisition/procurement/acceptance processes, job-related procedures/regulations, job task knowledge and skills, etc.					
Management Competency Education	Supervisory skill (competency) training, organizational strategy management, supervision and management, etc.					
Quality, Environment, Safety and Health Education	International standard requirements, legal requirements, customer requirements, occupational safety and health training, quality and environmental safety and health management systems, etc.					
Employee Development Education	Enhancement of work performance, general education, sustainable development education, and capabilities valued by the organization (professional licenses, languages, computer applications, professional technology, etc.).					

Career Development and Training

The Company's talent development training categories are divided into a five-part system: new employee education, job competency education, management competency education, quality and environmental safety and health education, and employee growth education.

Training Categories	Training Objectives
New Employee Education	The objective is to help new employees understand company regulations, work environment and operating systems, and gain basic knowledge of occupational safety and health precautions, strengthening their preparation to adapt to the new environment.
Job Competency Education	The objective is to help employees learn the essential professional knowledge and skills required to perform their duties, in order to achieve optimal work performance.
Management Competency Education	The objective is to ensure managers at each management level possess the necessary management knowledge and skills required to perform their duties.
Quality, Environment, Safety and Health Education	The objective is to enhance all employees' awareness of quality, environment, safety and health, implement monitoring, correction and prevention improvement mechanisms, and increase customer satisfaction.
Employee Development Education	The objective is to encourage employees to enhance their self-competitiveness to meet the Company's operational needs.

Work Guidance and Knowledge Transfer

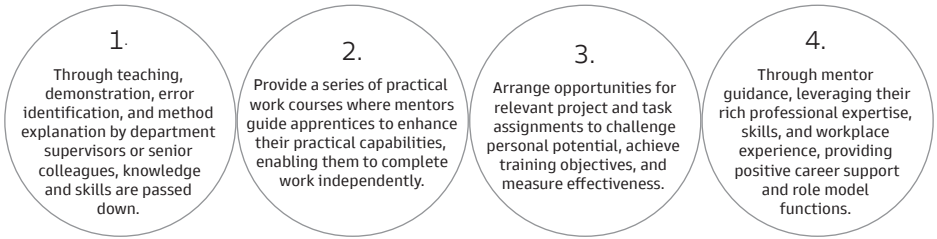
For talent education and training, we continue to provide diverse learning channels through both in-person and online courses while consistently offering core training programs. We implement task-based education for supervisory, specialized, administrative, and other personnel, enabling them to apply acquired knowledge and skills to enhance organizational performance and support future development.

Mentorship Education

To enhance personnel professional skills and customer satisfaction, new employees receive professional skills, experience, and wisdom from mentors through an apprenticeship system. To maximize team synergy and increase the success rate of personnel training, we have established Mentorship Implementation Guidelines.



Impact of Mentorship System on Employee Career Development



Category	New employee training		On-the-job training		On-the-job education		Development training
Schedule	Probation period (3 months))		Development period (3-12 months)		Growth period (13-24 months)		Continuous training
Basis	New employee training plan		Employee training record form		Job task evaluation form		Annual education and training plan
Item	On-boarding training / On-job training		Skills training / Job rotation training		Job competency training / Professional competency training		Continuous competency development
Assessment	Test / Evaluation		Job performance evaluation		Competency performance assessment		Talent Development Quality Management System - PDDRO Cycle
Performance	Below standard	Pass assessment	Work attitude	Job performance	Work performance	Annual goals	
	Leave training or Extend training	Promotion to full-time	60%	40%	60%	40%	
Evaluation/ Feedback	HR new employee care + New employee satisfaction survey / Mentor guidance + Supervisor interview / Employee suggestion box						Course satisfaction survey/ Post-training effectiveness

Number of mentor-apprentice pairs in the past two years,

Year	Mentorship statistics	Number of mentors	Number of mentees	Number of months of guidance	Bonus distributed
2023	Grade 5 and above	1	1	6	10,000
	Below Grade 5	9	11	126	210,000
2024	Grade 5 and above	1	2	12	20,000
	Below Grade 5	8	8	72	120,000
2025	Below Grade 5	9	8	69	105,000
	Those without work experience	1	1	12	40,000

Education and Training Implementation Results

In 2025, the total number of training classes reached 377 (including 64 internal online classes), a 1% increase compared to 2024, with a total of 3,498 participants. In 2025, the average training hours ^(Note 2 & 3) for management-level ^(Note 1) employees were 27.94 hours for males and 36.85 hours for females; for non-management employees, the average training hours ^(Note 2 & 3) were 37.56 hours for males and 30.54 hours for females.

Year	Attendance		Course Sessions		Internal Online Course Sessions
	Internal	External	Internal	External	
2025	3324	174	240	137	64
2024	2701	169	225	148	21
2023	2843	163	241	122	7

Note 1: Management-level employees include section managers and deputy managers and above
Note 2: Based on 2025 employee statistics, the number of active employees required to participate in training excludes 2 consultants, with a total of 150 eligible employees.
Note 3: Total education and training hours exclude training hours of employees who left during the current year.

Average Training Hours per Person in 2025

Category	Hours		Number of People		Average Hours	
	Management Position	General Staff	Management Position	General Staff	Management Position	General Staff
Male	866.27	2,253.77	31	60	27.94	37.56
Female	552.79	1,343.55	15	44	36.85	30.54
Subtotal	1,419.06	3,597.32	46	104	30.85	34.59
Total	5,016.38		150		33.44	

Functional Development and Talent Value-Added

Actively cultivating and developing talent is a core mission Novatech has long valued. To comprehensively enhance organizational competitiveness, in addition to building a systematic education and training framework, the Company plans complete training courses for supervisors and colleagues at all levels according to different competency needs — from professional technology and management capabilities to cross-disciplinary knowledge — providing employees with comprehensive learning and growth resources and continuously strengthening talent value.

In cultivating project management capabilities, to enhance project execution efficiency and quality, the Company encourages high-potential talent and project leads to participate in the Project Management Professional (PMP) certification training course, strengthening project planning, execution, and control capabilities through the systematic introduction of professional knowledge. In 2025, 2 colleagues completed the relevant training, progressively deepening the Company's project management capacity.

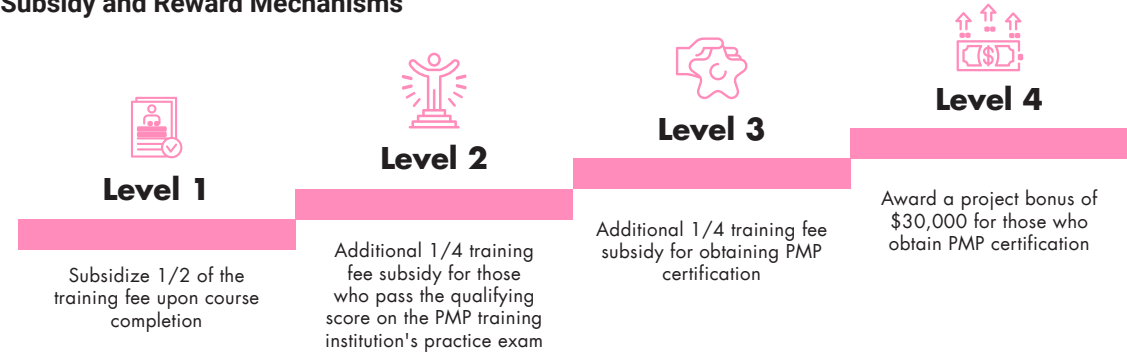
In developing high-potential supervisory talent, Novatech uses structured training mechanisms to strengthen management competencies, leadership, and decision-making capabilities, combining practical experience with course learning to cultivate key talent with future management potential. At the same time, the Company continues to optimize its training quality management system, to ensure education and training are closely linked to organizational development strategy, and to effectively enhance employees' professional skills and up-to-date management knowledge.

Looking ahead to 2026, Novatech will continue to deepen its competency-oriented talent development strategy, expanding investment in various training and study resources, building a high-caliber talent team with professional, management, and learning capabilities, and further enhancing the enterprise's overall competitiveness and momentum for sustainable development.

2025 Talent Development Training Courses

Course Name	Applicable Employees	Course Benefits	Train Talents	Key Training Hours
Greenhouse Gas Inventory Hands-on Workshop	Sustainability Promotion Group	New Trends in Sustainable Decision-Making Related to Sustainable Development Issues and Task Force on Climate-related Financial Disclosures (TCFD)	1	5.5
ISO 27001 Information Security Management System Guidance Course	Information security organization members	Ensuring the information security management system operates appropriately and effectively, in line with the Company's overall business philosophy.	4	132
ISO 50001 Energy Management System Guidance Course	Energy management system promotion team	Ensuring the energy management system operates appropriately and effectively, in line with the Company's overall business philosophy.	9	228.5
PMP International Project Management Training Class	1. Engineering/Technical Position 2. Supervisors and above	Learn the management knowledge and standard process operations required from project initiation, planning, execution, monitoring to closure to achieve international project management standards, in order to comprehensively manage projects and effectively achieve project objectives.	2	84
Case-based Practical Workshop for Middle and Frontline Supervisors	Project Leaders/Reserve Supervisors	Understanding the methods and importance of collaborating upward to gain the trust and support of superiors, and of leading people to build a culture of trust. Helping to promote team collaboration and management maturity in the future.	3	21
The Ten Essential Reports for Project Managers	Project Leaders/Reserve Supervisors	From project initiation to closure, we provide comprehensive training on the top 10 project reports, developing essential skills that every project manager should master.	7	21
Cross-departmental Communication and Conflict Management	Project Leaders/Reserve Supervisors	Learning that effective communication means reaching consensus — the true purpose of communication. Brief overview of basic concepts: 1. Think from others' perspectives 2. Read the situation 3. Grasp the key points 4. Express accurately	1	8

Subsidy and Reward Mechanisms



Post-course Satisfaction Survey

Managing the effectiveness of education and training is a key element in ensuring and continuously enhancing training quality. In 2025, for the "ISO 50001 Energy Management System Establishment and Certification Guidance" competency course, the Company implemented a "post-course review form" and a "post-course satisfaction survey and feedback" mechanism, to grasp participants' learning outcomes and feedback. The results will serve as the basis for subsequent course optimization and improvement, continuously refining the quality of education and training and thereby enhancing the tangible benefits of training overall.

2025 Competency Course Satisfaction Survey Results



Assessment System and Performance Evaluation

To encourage employees to pursue excellent performance and achieve purposes such as opinion communication, work improvement, salary adjustment and promotion, and training development, Novatech has established Employee Assessment Management Regulations to continuously implement performance evaluations, monitor all employees' work performance, thereby enhancing talent management.

All Novatech employees undergo regular performance and competency evaluations each year, with 100% receiving regular performance evaluations; work items are differentiated by job category to ensure the objectivity and accuracy of the assessment. Through three core performance appraisal items, the Company gains a comprehensive understanding of employees' work performance and provides corresponding guidance and support, to achieve the shared growth goals of individual employees and the Company.

Below are the assessment scoring criteria:

1. Work Attitude: For regular work attitude, we conduct evaluations at least quarterly, focusing on examining employees' work attitude, cooperation, and communication.
2. Project Objectives: Every six months, we evaluate project progress and achievement rates to measure employees' execution and results on specific tasks.
3. Job Competency: Evaluate employees' job competencies, including industry technical skills, professional knowledge, project management, and problem-solving abilities.

2025 Employee Performance Evaluation

Employee Performance Assessment	Male			Female		
	Number of Employees Being Evaluated	Total Number of Employees to be Evaluated	Percentage of Employees Being Evaluated	Number of Employees Being Evaluated	Total Number of Employees to be Evaluated	Percentage of Employees Being Evaluated
Supervisor	33	33	100%	15	15	100%
Non-supervisory personnel	58	58	100%	44	44	100%
Total	91	91	100%	59	59	100%

5-4 Workplace Safety and Health

Novatech mainly provides process supply system design, engineering contracting, equipment manufacturing, and mechanical installation for high-tech industries; as well as manufacturing, sales, installation, and testing of environmental protection equipment. Employee occupational safety and health is a prerequisite for our operations. Novatech continuously monitors and manages occupational safety quality through relevant management systems, policies and management objectives, aiming to fulfill its corporate social responsibility.

Occupational Safety and Health Manager

- Occupational Safety and Health Management Policy



Novatech implemented the OHSAS 18001 Occupational Health and Safety Management System in 2006. After the ISO organization announced the ISO 45001 Occupational Health and Safety Management System in 2018, Novatech voluntarily followed ISO 45001 and obtained the ISO 45001 certificate in 2019. Novatech also voluntarily obtained the CNS 45001 (Taiwan Occupational Safety and Health Management Systems, TOSHMS) certificate in 2024. By referencing CNS 45001/ISO 45001, we have established the Work Health and Safety Policy and related procedural documents and operational standards. Following the management process spirit of PDCA (Plan -> Do -> Check -> Act), we maintain system operation and implement Environmental Safety and Health management.

Novatech's Work Health and Safety Policy applies to all employees and contractors, including contract personnel and interns. We have incorporated these standard regulations into the Company's procedural documents to ensure that all employees comply with relevant health and safety requirements. Furthermore, internal audits will cover the Work Health and Safety Policy to ensure the effectiveness and compliance of our health and safety management system. Through regular internal audits, we can identify potential safety risks and issues and take timely, appropriate measures to address them, thereby continuously improving our health and safety management standards.

Number of people covered by CNS 45001/ISO 45001 in 2024

			
CNS 45001/ISO 45001 Number of Employees Covered	148 participants	CNS 45001/ISO 45001 Number of Workers Covered	21,331 participants
Total Number of Employees	148 participants (Note 1)	Total number of workers	21,331 participants (Note 1)
Coverage ratio	100%	Coverage ratio	100%

Note 1: The total number of employees counted by the occupational safety and health management system is the monthly average number of employees reported to the Occupational Safety and Health Administration, while GRI 2-7 counts the number of employees at the end of the year (as of December 31, 2025), resulting in a difference in the total number of employees.

Note 2: The total number of workers counted by the occupational safety and health management system is the number of workers from Novatech contractors as reported in the weekly safety reports throughout 2025.

CNS 45001/ISO 45001 : Valid period 2024/06/29-2027/06/28



Through the efforts of all Novatech employees and workers, in 2025 Novatech received certification of 3,378,132 injury-free working hours from the Industrial Safety and Health Association of the R.O.C., continuing its injury-free record, with cumulative injury-free working hours reaching 3,500,586 hours as of December 31, 2025; the Company also received honors in Micron Taiwan's outstanding safety and health management contractor competition every quarter.

In 2025, the total recordable incident rate (TRIR) for Novatech employees and contractors was 0, and the fatality rate was 0.

Total Number of Employees	33	Total Number of Workers (Contractors)	21,331 participants
Total Recordable Incident Rate (TRIR) (Note 1)	0	Total Recordable Incident Rate (TRIR) (Note 1)	0
Fatality Rate (Note 2)	0	Fatality Rate (Note 2)	0

Note 1: Total Recordable Incident Rate (TRIR) = (Number of incidents × 200,000) ÷ Total working hours (the total incident rate excludes recordable occupational injuries from commuting traffic incidents)

Note 2: Fatality Rate = (Number of fatalities × 200,000) ÷ Total working hours

In 2025, the Company also participated in the "Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate Sustainability Reports" held by the Occupational Safety and Health Administration, Ministry of Labor, earning recognition as a Top 10% outstanding enterprise, demonstrating the Company's attention to and practice of workplace health and safety, and reflecting the corporate culture's deep-rooted commitment to employee well-being and sustainable governance.



Outstanding Enterprise in the Proactive Evaluation of Occupational Health and Safety Indicator Disclosure in Corporate Sustainability Reports



Certification of Cumulative Injury-Free Working Hours (3,378,132 hours)



Received Micron Taiwan Outstanding Safety and Health Management Contractor Competition honor (Q2)

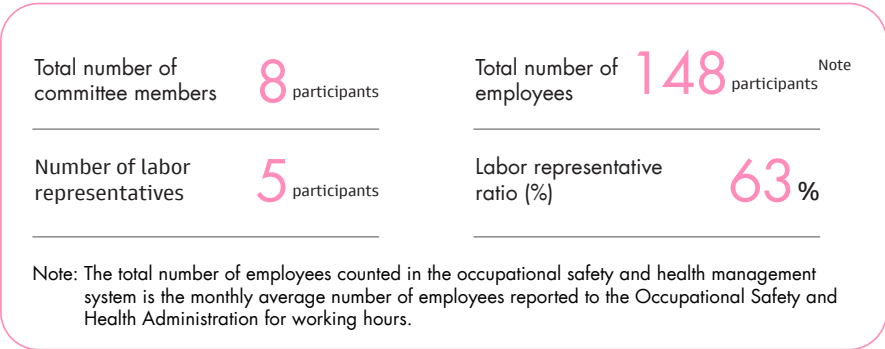


Received Micron Taiwan Outstanding Safety and Health Management Contractor Competition honor (Q4)

Occupational Safety and Health Committee

Novatech has established an Occupational Safety and Health Committee in accordance with the law, which meets quarterly. In 2025, the committee consists of 8 members, with the President serving as the chairperson. Among them, there are 5 labor representatives, accounting for 63% of the committee. As for contractor occupational safety and health issues, they are discussed and exchanged during coordination organization meetings.

In line with our commitment to continuously improving the environmental, safety, and health management system, the Occupational Safety and Health Committee regularly discusses occupational safety and health issues, reviews the outcomes of environmental, safety, and health initiatives, and assists the Company by supervising and providing recommendations for occupational health and safety planning. Additionally, Novatech holds an annual year-end meeting for all employees, where the ISEP Department reports on environmental and occupational safety and health management matters and strengthens the promotion of relevant cases, actively working on safety and health management, accident prevention, and workplace health promotion. We hope that all employees can comply strictly with regulations, work safely and healthily, and work together to reduce potential safety, health, and environmental risks.



Number of Occupational Safety and Health Committee meetings in 2025

4 session

|Important occupational safety and health resolutions made by the Occupational Safety and Health Committee|

1. Continued awareness of the Occupational Safety and Health Act and key points of occupational safety regulatory amendments.
2. Awareness of Novatech's cardinal construction safety rules.
3. Awareness of budgeting reasonable safety and health expenses under the amended occupational safety regulations.
4. Revision of hot work operation standards.
5. Workplace safety incident in the news: discussion and awareness of the causes of the PX Mart Taichung warehouse fire.
6. Nomination of contractors with outstanding workplace safety performance this year, with plaques awarded.
(Outstanding contractors selected by each department: EJEK, Dershin, Shouyi, Jin Mei , Yiyang)



Outstanding contractor trophies presented at the year-end banquet

Emergency Response Procedures for Occupational Safety and Health Impact Management

Novatech emphasizes employee health and safety and is committed to building a safe and healthy workplace. To ensure emergency response capabilities, we have established the Emergency Preparation and Response Procedures through experts with professional knowledge in occupational safety and health. We regularly conduct disaster scenario education, training, and emergency drills at our operational sites to strengthen employees' ability to respond to accidents and disasters, thereby minimizing casualties, property losses, and environmental impacts.

In 2025, chemical spill emergency response training was conducted, and various types of emergency response training for potential hazards continued to be carried out based on the future needs of operational sites.

Chemical Spill Emergency Response Drill (2025)



Emergency response training briefing and task grouping



Briefing on / confirming the donning of protective clothing and equipment



Simulated assistance to injured personnel



On-site preparation of first aid supplies

Occupational Accident Reporting System

In accordance with CNS 45001/ISO 45001, Novatech has established the Hazard Identification and Risk Assessment Management Procedures for employees to follow. These procedures are designed to effectively implement the Company's safety and health management system and prevent potential occupational hazards that could cause injuries or accidents to employees, contractors, or other stakeholders through operations, activities, products, services, or facilities, thereby avoiding safety, health, and financial losses. By proactively identifying hazards, assessing risks, and implementing appropriate preventive or control measures, we aim to enhance the effectiveness of safety and health management, with a management goal of zero disasters, zero accidents.

Additionally, we have established Accident Reporting and Investigation Management Procedures, which clearly stipulates that employees will be exempt from disciplinary action if they report occupational hazards and dangerous situations, or if they leave dangerous sites on their own initiative when faced with hazardous conditions, to ensure employee safety. Based on the Accident Reporting and Investigation Management Procedures and local regulations, Novatech correctly implements standard handling procedures and reports to local authorities within controlled timeframes. We regularly review environmental protection and safety incidents that result in casualties and property losses for investigation and analysis to implement and improve preventive measures, reduce the probability of recurrence, and establish an occupational accident reporting system in accordance with regulatory requirements for hierarchical reporting.

To implement occupational safety culture, during the general safety and health education training courses for new employees, the ISEP Department conducts promotion and testing on information such as accident injury classification and types. This aims to ensure new colleagues remain vigilant about their safety, understand the Company's reporting system, and work together to prevent accidents.

Accident Severity Classification

General Accidents	Refers to minor personnel injury accidents (1) Personnel only suffer minor injuries that require simple first aid treatment before returning to work, with no lost work time. (2) Personnel injured in commuting accidents who only need outpatient treatment and can recover at home, with lost work time but no hospitalization required
Major Accidents	Incidents involving one or more victims who require hospitalization for treatment (with lost work time)
Serious Accidents	Incidents involving three or more victims who require hospitalization for treatment
Extremely Serious Accidents	Incidents resulting in fatalities

Achievement Status of Occupational Safety and Health Management Policy Objectives
(Unit: Number of Cases)

Property Owners' Penalties (Passive Indicator)	Description of Penalty Situations
0 cases	None occurred

Contractor Safety and Health Management

Contractors are key partners of Novatech. Strengthening occupational safety and health is a crucial aspect of Novatech's contractor management. In 2025, Novatech's contractors entered customer facilities for construction work 21,331.4 times, equivalent to 170,651 working hours. Implementing and strengthening contractors' safety awareness is a highly prioritized issue for Novatech.

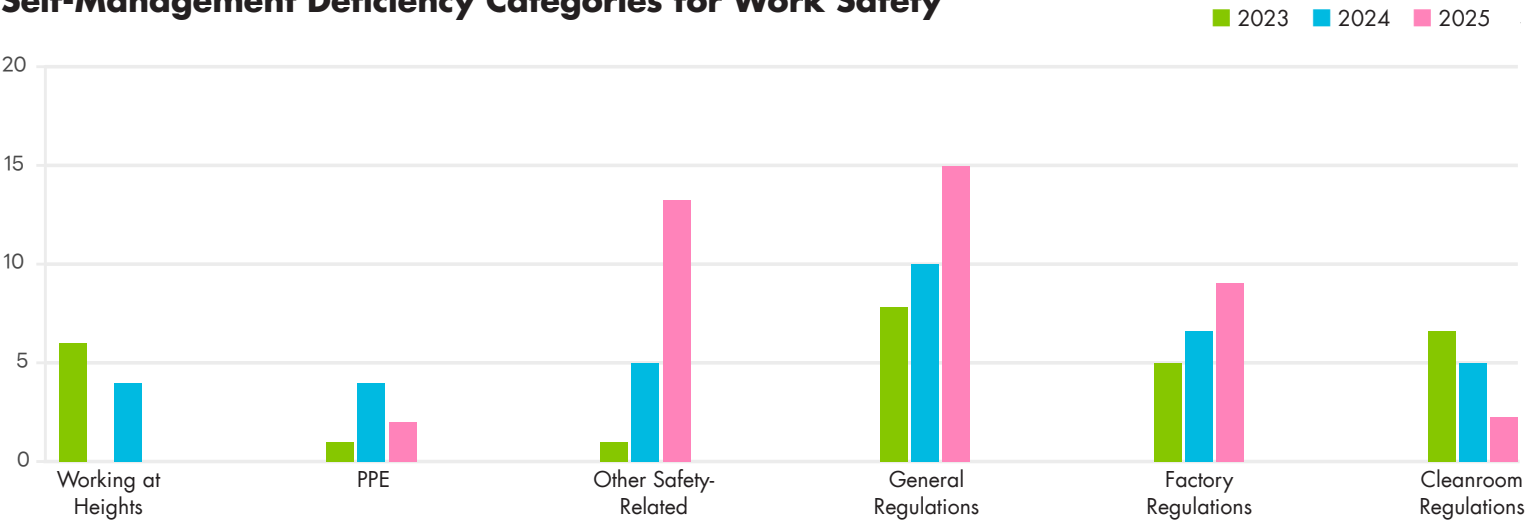
Through experts with professional knowledge in occupational safety and health, we have established a Safety Discipline Commitment Letter, which clearly stipulates that contractors will be exempt from penalties if they report occupational hazards and dangerous situations, or leave dangerous sites on their own when hazardous conditions exist, to ensure contractor safety. In addition, Novatech has established a Contractor Safety Inspection and Evaluation Management Procedure. Under this procedure, project safety personnel ensure that contractors strictly comply with regulations and customer facility rules. They conduct random inspections of contractors' safety measures and require immediate corrective actions when deficiencies are identified, effectively safeguarding contractor personnel and reducing non-compliance issues in client audits. No safety incidents occurred involving contractor personnel during the execution of Novatech's projects.

Regarding work safety deficiencies, self-management of safety deficiencies analyzes and compiles statistics of deficiencies discovered on-site by occupational safety personnel over the past 3 years, categorizing them into safety-related and disciplinary-related deficiencies. When deficiencies are discovered, occupational safety personnel require immediate correction or set a deadline for improvement, and cases can only be closed after confirming that improvements have been completed. In 2025, occupational safety personnel identified a total of 44 workplace safety deficiencies on site, with safety-related items accounting for 40.91% and discipline-related items 59.09%, an increase of 14 cases over 2024, showing that on-site occupational safety personnel have strengthened audits of safety-related items and are committed to preventing hazards.

Statistics of Work Safety Self-Management Deficiency Categories

Deficiency Categories	Detailed Deficiency Classification	2023	2024	2025
Safety-Related	Working at Heights	6	0	4
	PPE	1	4	2
	Other Safety-Related	1	5	12
	Subtotal	8	9	18
	Percentage %	30.77%	30.00%	40.91%
Disciplinary-Related	General Regulations	7	10	15
	Factory Regulations	5	6	9
	Cleanroom Regulations	6	5	2
	Subtotal	18	21	26
	Percentage %	69.23%	70.00%	59.09%
Total		26	30	44

Self-Management Deficiency Categories for Work Safety



Contractor Deficiencies and Related Improvement Measures

Novatech has established a comprehensive evaluation and audit mechanism to record deficiencies in safety self-management and assess their severity and impact. Based on the assessment results, priority is given to developing specific improvement measures for the most significant deficiencies, continuously improving work safety management to reduce potential risks and protect the overall interests of employees and the Company. Below are the specific improvement measures for the most significant deficiencies in 2025.

Deficiency Items	Item Description	Improvement Measures
 When using a stepladder, the person steadying the ladder let go to operate the argon welding machine — the ladder was not properly held	Working at Heights Safety and Health Regulations	Immediately required the ladder holder to make corrections
 Insufficient steel plate coverage above the elevator gap during machine transport.	Material handling and disposal rules	Immediately required additional steel plates
 Exposed copper wires on machinery cables	Electrical Equipment Safety and Health Regulations	Immediately corrected by wrapping with insulating tape
 Sharp hand tools used without protective sheaths	Cut and puncture prevention rules	Immediately required the use of protective sheaths
 Construction personnel entered a non-assigned construction area without authorization during the lunch break	Workplace access control management	Immediately informed them entry was prohibited and strengthened awareness

Safety Control for High-Risk Operations

Novatech's core business is the construction of water, gas, and chemical-related supply equipment and piping. During construction, numerous high-risk operations arise due to environmental conditions or equipment usage. To prevent such risks, Novatech has established the Work Health and Safety Policy, conducted hazard identification, categorized high-risk types, implemented tiered control measures, and provided educational training for safety personnel who conduct risk assessments. To fully establish a monitoring mechanism for high-risk operations among site supervisors, construction supervisors, and occupational safety personnel.

Since 2024, the ISEP Department has tracked and controlled each department's high-risk operations monthly; in 2025, the action plan of statistical reporting on high-risk operations from 2024 was continued, continuously refining high-risk operation management and preventing major negative occupational safety and health impacts. Cumulative high-risk operations executed in 2025 and 2024 were 356 and 205, respectively, ensuring the implementation of safety protection measures for high-risk operations and reducing operational hazard risks.

Work Health and Safety Policy

Before executing high-risk operations, work may only commence after safety inspections and approval by the site manager and safety personnel. Safety personnel must supervise the entire process on-site. If any potential safety hazards are identified, work must be immediately stopped for improvements. Construction is strictly prohibited when safety personnel are not present on-site. Meanwhile, the Company conducts regular internal audits to ensure strict compliance with SOPs. The Company's high-risk operation items are as follows:

High-Risk Operations (Confined Space Operation Control)



Confirmation of Protective Equipment



Oxygen Concentration Measurement



Continuous Ventilation and Air Exchange

Fall Hazard Operations

Strengthen operation application procedures, enhance environmental safety facilities, ensure qualified protective equipment, and promote compliance with SOPs.

Welding and Acetylene Operations

Apply for open flame operation permits, implement on-site safety protection (such as fire extinguishers, fire blankets, protective goggles, protective gloves), ensure gas cylinders are secured upright, and enhance hazard signage.

Electrical Wiring Operations

Prohibit live wire operations, ensure qualified protective equipment, and promote compliance with SOPs.

Chemical Equipment Testing and Maintenance Operations

Hazardous chemicals, education and training, emergency response drills, high-risk operation applications, chemical safety protective equipment, promote compliance with SOPs, pre-operation training, safety personnel supervision, chemical waste classification and harm reduction.

Hoisting Operations

Employ professional contractors for construction, use qualified equipment with three certifications per machine, conduct pre-operation inspections and work area control (such as prohibiting entry under lifted objects), and implement fall protection measures (such as safety belts + fall arresters, etc.).

Confined Space Operations

Establish confined space safety protection plans, assign oxygen deficiency operation supervisors and designated monitoring personnel, conduct pre-operation training, emergency response drills, maintain continuous ventilation, measure harmful gas concentrations, require pre-operation applications and pre/post reporting to senior supervisors, site supervisors and safety personnel supervision, standby first aid personnel, protective equipment (such as respiratory protection, safety belts, fall arresters, etc.), and prepare emergency response supplies (SCBA).

Health Examinations and Promotion Activities

We value our employees' health and are committed to creating a safe and healthy quality culture. To encourage employees to monitor their well-being, Novatech has established the Management Procedures for Labour Health Protection and Occupational Disease Prevention and conducts regular health examinations at least once a year to safeguard employees' health. Since 2020, Novatech has provided on-site physician and nurse clinic services and continues to actively support employees' health through electronic health education emails and health promotion seminars. As a result, we received the Ministry of Health and Welfare's Healthy Workplace health promotion mark in 2020, and the extension application for the workplace health promotion mark was approved in 2023. From 2025, the Ministry of Health and Welfare's "Healthy Workplace Certification Mark" transitioned to the "Workplace Health Promotion Self-Assessment"; Novatech obtained the qualification certificate in December 2025, committed to promoting a healthy workplace environment and enhancing employees' physical and mental health.

To demonstrate Novatech's commitment to employee health, health examination subsidies ranging from NT\$2,000 to NT\$6,000 per person are provided (NT\$2,000 for general employees, NT\$3,000 for section-level employees, and NT\$6,000 for manager-level and above employees), encouraging employees to actively participate in health examinations to improve overall health levels.

Health Examination Participation Rate

Item	2023	2024	2025
Number of People Receiving Health Examinations	139	138/150	141/148
Health Examination Participation Rate ^(Note 1)	90.26%	92.0%	95.27%
Novatech's Investment Amount	\$469,700	495,000	475,200

Note 1: Health Examination Participation Rate = Number of People Receiving Health Examinations / Total Number of Employees.

Employee Assistance Program (EAP)

Novatech actively plans comprehensive Employee Assistance Program (EAP) to ensure that employees can receive care and assistance in the workplace, and have channels to express opinions, solve problems, and handle potential labor-related disputes or risks.

The Company is committed to protecting employee safety and health and regularly conducts safety and health education; in 2025, 24 on-site service sessions by occupational medicine specialists and nurses were held, helping 45 employees improve their health habits to prevent health conditions. At the same time, Novatech provides professional consultation services, including health consultation, nutrition consultation, and ergonomic injury consultation, and continues to raise employees' health awareness through electronic health education communications. Employees can have face-to-face consultations with counselors in a confidential and supportive environment to discuss challenges they may encounter in their personal and professional lives, and receive professional advice and support.

In 2025, Novatech provided consultation services, including quarterly two-hour doctor services and monthly four-time two-hour nurse/physical therapist/nutritionist services. The Company invested NT\$165,000 to provide 104 hours of consultation services for 45 employees.

In 2025, the on-site nurse screened colleagues whose prior-year health checks showed a ten-year cardiovascular risk of 10% or above or abnormal "three highs" (hypertension, hyperglycemia, hyperlipidemia), arranging one-on-one physician consultations; health lectures were held on understanding myocardial infarction and the three highs, eating smart to lose weight easily, and atrial fibrillation, with dietitian-led healthy eating education provided to colleagues with abnormal BMI. In 2025, 7 people received consultations for ten-year cardiovascular risk and health check abnormalities, 5 for self-assessed overwork, and 6 for nutrition and healthy eating education.

2025 Health Promotion Seminars

Course Name	Course Content	Number of Sessions	Number of Participants
Dietitian Lecture	How to Eat Smart and Lose Weight Easily	1 session	31 participants
Physician Lecture	Understanding Myocardial Infarction and the Three Highs	1 session	18 participants
Nurse Seminars	CPR First Aid	1 session	54 participants
Physician Lecture	Atrial Fibrillation Lecture	1 session	26 participants



Dietitian Lecture



Dietitian Health Education Consultation



Dietitian Health Education Consultation



Physician Lecture on the Three Highs



Physician Lecture on Atrial Fibrillation



Physician Consultation on Health Check Abnormalities

Health Step Challenge: Encouraging Walking, Promoting Health

In 2023, Novatech launched a new health step competition to encourage employees to develop regular exercise habits. Each employee was equipped with a smartwatch to record their daily step count. In 2023, the total investment cost for smartwatches was NT\$194,250. In addition, when employees reach set step-count targets, they have the chance to participate in a lucky draw and win generous prizes; in 2025, Novatech discovered a meaningful health promotion activity — walking can be combined with tree planting, allowing colleagues to improve their health while also doing their part for the planet.

The Walkii Healthy Forest activity is designed to encourage Novatech colleagues to develop good habits of regular exercise and put them into practice in daily life. It is conducted through the simplest, most relaxed form of "walking," with the Company internally advocating walking more, taking the stairs, and using elevators less, combining fitness with environmental protection and energy conservation, making walking a shared new culture of health among colleagues.

The Walkii Healthy Forest corporate tree-planting activity from March to April 2025 had a total of 79 participants, with a cumulative 36,058,020 steps, enabling Novatech to plant 5 trees. To recognize these efforts, the Company set challenger rewards in the competition rules: everyone who reached 55 days (or more) received a reward of NT\$1,000, with 50 people actually achieving this. There was also a perfect-attendance award: colleagues reaching 60 days (or more) could also join a lucky draw, with 22 lucky perfect-attendance colleagues drawn, each receiving NT\$1,000, inspiring more employees to participate actively and join the ranks of healthy living. In 2025, Novatech invested a total of NT\$72,000 in prize money for this health promotion activity.



2025 Workplace Health Promotion Self-Assessment Qualification Certificate



Novatech Healthy Forest Results



Novatech Healthy Forest Certification Certificate

Occupational Safety and Health Education and Training

Novatech holds two fire safety and health education training sessions and evacuation drills each year, helping employees familiarize themselves with evacuation routes, emergency assembly points, and strengthening their fire safety knowledge. To reduce the probability of occupational accidents, Novatech implements strict education and training in accordance with the Occupational Safety and Health Education and Training Regulations. In 2025, Novatech's average training hours per person for environment, safety, and health-related courses reached 14.65 hours/person.

Target	Education and Training Content	Required Annual Hours	
New Employees	Safety and Health Education Training for New Employees	3 hours	
Current Employees	Safety and Health Education Training for Current Employees or Job Changes	Safety and Health Training for Current Employees Changing Job Duties 3 hours	for operators who handle organic or specific chemical substances 3 hours
All Employees	March 30th is Novatech's Industrial Safety Day. On this day, necessary safety and health training is conducted, and all employees are required to attend regular safety education sessions, including updates on the latest environmental safety and health regulations as well as industrial safety incident news.	all employees & overseas staff 1 hour	
	Two fire safety and health education sessions and evacuation drills are held each year to familiarize employees with evacuation routes, emergency assembly points, and enhance their fire safety knowledge.	fire safety team members at Zhubei office 4 hours	overseas staff 1 hours
Employees and contractors stationed at project sites	Essential safety and health education and training necessary for work and disaster prevention	No regulation	
	Special occupational safety education and training related to project characteristics	1 hours	
Contractors	Contractor safety and health education and training	6 hours	
	Site safety orientation course	1 hour	
	Daily pre-work safety briefing	5~10 minutes daily	
Assign dedicated safety personnel at operational sites	External safety and health seminars	No regulation	
	Mandatory safety personnel refresher training	mandatory refresher training for safety and health personnel 12 hours every 2 years	

Average hours of EHS training courses per person

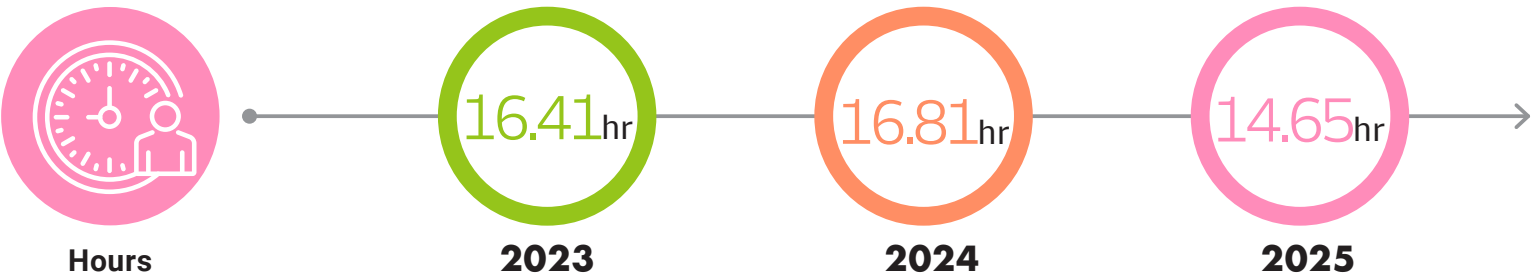


Figure: Fire Safety Education Training (2025)



Fire safety training instruction



Earthquake evacuation drill



Fire evacuation drill practice

Occupational injuries and diseases

Novatech aims for Zero Safety Incidents as its occupational safety and health goal. Thanks to the efforts of all departments, there were no cases of occupational diseases and no occupational safety incidents in 2025 among both employees and contractors (excluding employee commuting accidents). There were 2 injury incidents caused by commuting accidents, and 69 days of occupational injury leave were granted in accordance with the law. The issue was included in the annual Occupational Safety and Health Committee meeting, and commuting safety awareness was reinforced. In addition, the Industrial Safety Department issued reminders to all employees during the year-end review meeting to prevent similar incidents from occurring.

Novatech received a certificate from the Industrial Safety and Health Association of the R.O.C. for achieving 3,378,132 hours without accidents (from September 23, 2014, to July 31, 2025). As of December 31, 2025, the cumulative accident-free working hours reached 3,500,586 hours, demonstrating the Company's commitment to and implementation of occupational safety.

Identity	Employees			Workers		
Year	2023	2024	2025	2023	2024	2025
Total Working Hours (Hours)	305,536	300,000	301,104	203,960	187,090	170,651



Injury-free working hours:
3,378,132 hours

Collaborative Social Engagement
Creating Shared Value

Contributing to Social Prosperity

Achieving Mutual Benefits

Based on its core spirit of "putting people first and caring for society," Novatech actively expands its social influence. We engage in social participation along the four major axes of "deepening education," "sustainable co-creation," "cultural resonance," and "social well-being." This year, "Forest Co-learning" was added: vertically, taking root in colleges and universities in the counties and cities where the Company operates (Hsinchu County and City), building a diverse talent recruitment system and providing students with professional internship opportunities of mutual teaching and learning, strengthening young talent's technical skills and practical experience and promoting industry-academia integration; horizontally, encouraging employees to serve as corporate volunteers, engaging in social welfare, caring for the disadvantaged, and enthusiastically participating in charitable activities to spread goodwill. In 2025, Novatech invested approximately NT\$2.29 million, with a total of 113 corporate volunteers contributing 432.5 hours to social participation activities, helping disadvantaged groups in society and giving back to local communities, achieving a positive sustainable cycle of development among industry, schools, and communities.

- 6-1 Educational Foundation
- 6-2 Sustainable Value Creation
- 6-3 Support for Arts and Culture
- 6-4 Social Well-being
- 6-5 Forest Co-learning

Sustainable talent development, local connection

Continued educational development by hiring 4 interns for the "Corporate Internship" program, investing NT\$335,695 to recruit future corporate sustainability talents and jointly build next-generation competitiveness. These interns became full-time Novatech employees within the same year.

3% of workforce through industry-academia collaboration

Through industry-academia collaboration with Hsinchu Vocational Training & Education Association, Novatech hired students who account for 3% of the Company's total workforce.

NT\$2.29 million invested in public welfare

Charitable resources contributed: approximately NT\$2.29 million
Core social inclusion projects covering the axes of education, environmental sustainability, cultural resonance, and charity

432 Hours of Volunteer Participation

Voluntary volunteer hours reached 432.5 hours

Over 138,160 children benefited

Over 138,160 children benefited
Over five consecutive years, a cumulative 4,572 Global Kids Monthly / Future Children magazines donated to 23 rural schools

Deepening Employees' Arts and Cultural Literacy

Over five consecutive years, a cumulative 12 participations and 566 hours of learning, with continued investment of resources to promote employees' diverse development

Annual Charitable Participation Total Investment

Item	Amount (NT\$)
Cash Donations (Note 1)	1,109,000
Personnel Investment Cost (Note 2)	248,665
Material Donations (Note 3)	936,136
Total	2,293,801

Note 1: Excluding marketing and promotional expenses, includes charitable donations, arts and cultural activity rewards, etc.
Note 2: Including costs generated from volunteer services performed by company employees during paid working hours.
Note 3: Including donation costs related to products and services provided by the company.
*This material topic has no actual activities or business relationships involving negative impacts in the current year.

6-1 Education Foundation

Hiring Interns

Talent is the key to breaking industry boundaries and driving momentum. Novatech is committed to nurturing young talent by actively recruiting outstanding students. With a diverse talent recruitment approach that includes campus recruitment, job banks, and employee referrals, Novatech particularly emphasizes signing "internship cooperation" agreements with colleges and universities to actively develop engineering talent. In 2025, Novatech continued to organize the "Corporate Internship" program with an investment of NT\$165,369. Adhering to the principle of mutual learning, the program provides hands-on work experience to help young students gain familiarity with engineering skills and workplace practices, guiding them to explore future career paths from multiple perspectives.

In addition to helping interns understand various products, services, company strategies and development goals, Novatech arranges dedicated mentors to guide and share experiences. Through cooperation between industry and academia, we plan activities such as lectures, on-site internships, technical training and special projects to strengthen young talents' technical and practical capabilities, meeting the needs of industrial development and youth employment while jointly creating next-generation competitiveness.

Interns Tsai O yun

Service Items High-Purity Chemical Supply and Dispensing Systems
Learning Activities Process and Equipment Design and Manufacturing

Feedback

I had subjectively assumed this internship would have little direct connection to what I studied in my department, but during the internship I discovered I had quietly been applying quite a bit of industrial management knowledge. For example, in the task of building large numbers of drawing blocks, I would search through repeated operations for the smoothest, most efficient workflow — precisely the concept emphasized in work study; and when drawing machine and piping diagrams, to account for the convenience and safety of operation and maintenance, I naturally applied ergonomics-related thinking.

For me, the most rewarding gain of this internship was learning to use SolidWorks from scratch and completing the modeling and drawing of an entire machine and its piping. This skill was quite unfamiliar to me at first; to my surprise, before the internship ended I was already able to complete drawing work independently, giving me a bit more confidence in myself. Of course, after actually seeing the project drawings created by colleagues, I also became more aware of my shortcomings in design logic and command of detail. Rather than saying I learned a piece of software, it would be truer to say this experience opened up my initial understanding of machine design, and made me more certain this is a direction worth investing time in and continuing to study.



May 20, 2025: group photo of the YunTech professor, Novatech supervisors, mentors, and colleague
Intern Tsai O yun (third from left)

Summing up this internship experience, both the growth in skills and the adjustment in attitude have given me very profound gains.

Industry-Academia Collaboration Project

Novatech provides quality learning opportunities. In 2025, the Company participated in recruitment exchanges with the Hsinchu Vocational Training & Education Association. By integrating the training provided by Hsinchu Vocational Training with industry employment needs, these industry-academia exchanges help evaluate students' professional certification skills, understand their career expectations, and align with corporate recruitment requirements. The goal is to attract potential talent and offer more students the opportunity to join Novatech. Introduced through the Hsinchu Vocational Training & Education Association, there are currently 4 employees working at Novatech, accounting for 3% of the Company's total workforce. The Company expects to continue hiring local talent from the counties and cities where it operates, providing employment opportunities.

During this event, Novatech engaged in exchanges with Hsinchu Vocational Training and shared contact information, allowing Hsinchu Vocational Training to proactively reach out when suitable candidates are available, thus accelerating the recruitment process. For both Hsinchu Vocational Training and enterprises, this is a valuable exchange opportunity, hoping to attract more talented and potential students to join the team and create a bright future together.

1. Industry-Academia Collaboration

Hsinchu Vocational Training & Education Association Recruitment Exchange

Connect with academia for collaborative teaching, establish industry-academia partnership, develop innovative research and development technologies, and cultivate key future talents.

2. Student Internship

Basic Testing and Practical Training On-site measurement of piping dimensions at the plant

Through industry-academia collaboration and corporate internships, actively establish long-term partnerships with colleges and universities to cultivate industry talents.

3. Professional Coach

Mentor Guidance and Intern Educational Training 3D machine drawing

Through an internal mentorship system, each intern is assigned a senior mentor to lead their training, pass on experience and professional knowledge, and help young people create new generational value.

4. Job Fair

Minghsin University of Science and Technology Job Fair

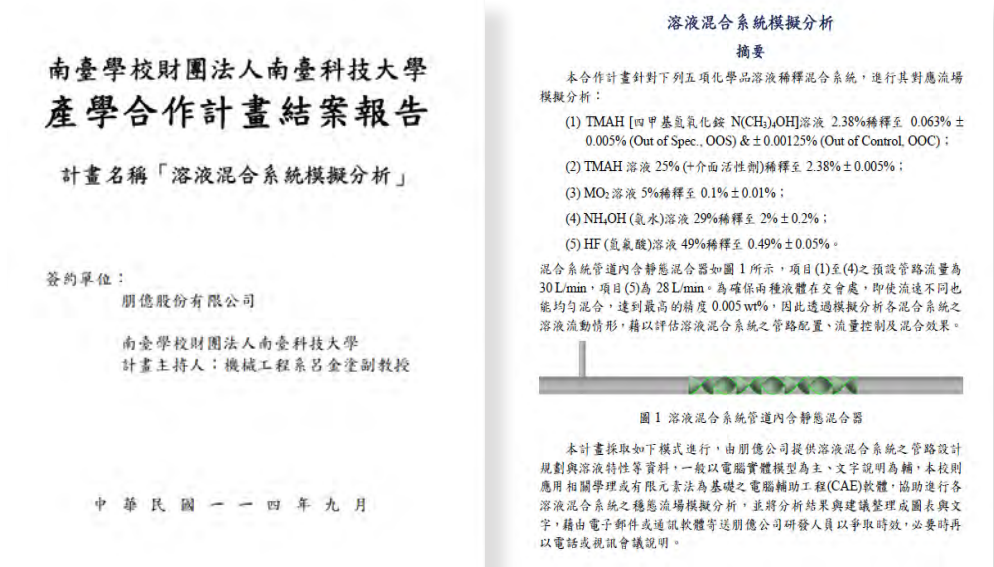
Through campus recruitment and job fair booth atmosphere, along with face-to-face conversation opportunities, market the Company's visibility and recruit suitable talents for the company.

Industry-Academia Collaboration Project – Southern Taiwan University of Science and Technology Project

Based on the solution mixing system planning needs of high-tech industry facility projects, Novatech executed the "Solution Mixing System Simulation Analysis" project with Southern Taiwan University of Science and Technology from March 1 to July 31, 2025, investing NT\$300,000 in time costs. This collaboration project conducted corresponding flow field simulation analysis of solution flow in each mixing system for the following five chemical solution dilution and mixing systems, in order to evaluate whether the piping configuration, flow control, and mixing performance of the solution mixing systems meet the needs of the high-tech industry.

1.	TMAH [tetramethylammonium hydroxide, N(CH3)4OH] solution diluted from 2.38% to 0.063% ±0.005% (Out of Spec., OOS) & ±0.00125% (Out of Control, OOC);
2.	TMAH solution 25% (+ surfactant) diluted to 2.38% ± 0.005%;
3.	MO2 solution diluted from 5% to 0.1% ± 0.01%;
4.	NH4OH (ammonia) solution diluted from 29% to 2% ± 0.2%;
5.	HF (hydrofluoric acid) solution diluted from 49% to 0.49% ± 0.05%.

Combining the strengths of both parties, contributing our own resources, advancing industry technology, pursuing innovative R&D, and increasing order acquisition.



Campus Sports Promotion

Upholding the core philosophy of "putting people first and caring for society," Novatech has long paid attention to rural education and youth development issues, firmly believing that education and sports are the key cornerstones for children to develop character and potential. The Company continues to advance diverse campus sponsorship and educational support programs, committed to narrowing the educational resource gap through concrete action and promoting the shared prosperity and sustainable development of local communities.

Since 2023, Novatech has launched the "Love Sharing, Love Archery" campus support project, providing funding support for the archery team of Shiguang Junior High School in Hsinchu County, helping improve the training environment, equipment, and teaching resources, and providing students with better training conditions and learning opportunities. Through this project, the Company helps students improve their skills and competitive strength, and hopes that archery will cultivate perseverance, focus, and teamwork, making sports an important force for children's self-growth and inspiration.

The Shiguang Junior High School archery team currently has 9 athletes, most of whom come from disadvantaged families. Despite challenges such as aging school facilities, limited funding, and insufficient training equipment, the students, through persistence and hard work, achieved outstanding results in the 2025 Inter-School Archery Cup League for Primary and Secondary Schools, winning the bronze medal in the junior high boys' 50-meter single round, the silver medal in the junior high mixed doubles match, the bronze medal in the junior high girls' 50-meter double round, and the bronze medal in the junior high girls' team event. Novatech hopes to continue providing stable resources to help students compete with other schools and stand out, demonstrating resilience and learning achievements.

In 2025, Novatech further expanded its scope of support, adding sponsorship and co-organization of the "Tee-ball competition for special-education students" and the "Shiguang Taihoping Sports League" tee-ball tournament for five rural schools, encouraging more schoolchildren and special-education students to participate in sports. Among them, Shiguang's special-education students won the gold medal in the budai ball competition, demonstrating the positive results of the educational support program in helping students realize their potential and build confidence.

Beyond funding and equipment support, the Novatech volunteer team also actively participates in advancing the project; in 2025, 5 volunteer participations totaling 20 hours were contributed to training and event support, demonstrating the enterprise's practice of and commitment to social responsibility. Through volunteer participation and resource investment, the Company hopes not only to improve students' training environment, but also to inject more positive energy into the community, promoting a virtuous cycle among education, sports, and the community.



Archery Team Competition Photo



Archery Team Competition Photo



Tee-ball Tournament Activity



Tee-ball Tournament Activity

Novatech Social Impact Map: Educational Foundation

Activities	Activity Description	Amount/Time Invested	Output	Outcome	
				Stakeholders	Outcome
Hiring Interns	Through cooperation with universities and colleges, students are offered opportunities for off-campus internship programs. Novatech provides practical training aligned with the internship plan and, through a mentorship system, passes on professional skills, experience, and expertise to apprentices. We also provide safety training and access to internship venues for hands-on skill development, helping students gain insight into industry work and acquire early practical experience to prepare for future employment.	Invested in semester internships for 4 months, with total personnel costs (salary + labor/health insurance/employer contributions) amounting to \$165,369.	1. Cultivated one intern, who converted to a full-time Novatech employee within the year. 2. The intern's areas of learning covered materials knowledge, forms and documents, system operations, material control, and manufacturing quality control, with a reflection report compiled based on the knowledge and content acquired. Compiled experience reports based on the acquired knowledge and content. (Related document outputs: Internship content planning description, student internship evaluation form, internship assessment form, student employability questionnaire, experience report).	1. Interns	-Understand relevant occupational safety precautions on site. - Gaining industry background knowledge -Cultivated professional attitudes required in the workplace (such as: practical application ability, problem-solving capability, teamwork, proactive learning and seeking guidance).
				2. Department supervisors 3. Mentors	-Participated in internship training, increasing sense of achievement.
Industry-Academia Collaboration Project – Vocational Training Association	Through training from vocational associations and collaboration with industry employers, understand students' professional certification skills and enterprise recruitment needs through industry-academia exchanges, and introduce potential students.	On February 18, 2025, 2 people participated for a total of 3 hours, with time costs of NT\$1,557	Left contact information. Before future Hsinchu vocational training courses end, they will proactively contact us if there are suitable candidates to recommend, accelerating the recruitment process.	Potential student job seekers Hsinchu Vocational Training & Education Association	Through good cooperative relationships and interactions, Hsinchu Vocational Training Center gains better understanding and positive impressions of Novatech, with opportunities to introduce more suitable students to us.
Campus Sports Promotion	Supporting the archery team and special-education students' tee-ball team at Shiguang Junior High School in Hsinchu County with training funds, while co-organizing the tee-ball tournament for five rural schools, providing students with complete sports and learning resources, encouraging diverse sports participation, and cultivating skills and team spirit.	1. Archery and budai ball training funding subsidy of NT\$300,000 2. Tee-ball tournament equipment and event organization expenses of NT\$120,870 3. 5 volunteer participants, total 20 hours, time cost invested approximately: NT\$9,276	1. Students achieve excellent results in the 2024 Primary and Secondary School Archery Interschool Cup Tournament, National High School Athletic Games, and Baoshan Township Sports Association Competition 2. Special-education students won the gold medal in the budai ball competition. 3. Approximately 163 students from five schools competed in the tee-ball tournament.	1. Novatech 2. Shiguang Junior High School	1. Third year of investment in the activity, with cumulative investment of NT\$1,020,870, 44 volunteer participations, and 171 volunteer hours. 2. Increasing students' sports participation rate, promoting inter-school interaction and community cohesion, advancing a healthy campus culture, while also enhancing the Company's image and reputation in the community and schools.



6-2 Sustainable Value Creation

Today, environmental protection has become a critical global issue that is vital for our future and the lives of the next generation. Therefore, Novatech actively promotes environmental awareness and the implementation of sustainable development. In 2025, we focus on supporting recycling, promoting environmental sustainability in schools, and maintaining neighborhood environments. We have initiated four projects aimed at promoting environmental protection and sustainable development concepts, conveying the importance of environmental protection to the public, and encouraging them to take positive actions to practice energy-saving and waste-reducing lifestyles.

Recycling: Promoting Environmental Sustainability

Novatech values resource circulation and social inclusion, continuously promoting waste reuse actions — extending the service life of items to reduce waste generation — practicing environmental sustainability while caring for the disadvantaged in the community and promoting a positive social cycle.

| Rebirth Etude: Second-hand Charity Sale |

This year marks the sixth year of participation in the "Rebirth Etude" second-hand charity sale held in Zhubei City, Hsinchu County by the Marginalized Youth Service Center of the Catholic Diocese of Hsinchu, encouraging employees to donate idle personal or household items as charity sale goods and to take part in the sale together with the youths, giving items the meaning of "rebirth."

In 2025, the Company again invited suppliers to participate in the activity and sponsored the booth fee of NT\$10,000; Novatech employees also accompanied the youths in conducting the sale, with all proceeds donated to the marginalized youth center. This year, 18 volunteers contributed 4 hours; across six activities, a cumulative 88 volunteer participations have been contributed, with volunteer hours reaching 454 hours and booth sponsorship totaling NT\$60,000, continuing to support youth development and environmental sustainability through concrete action.



Responding to the Activity Together with Suppliers



Rebirth Etude Charity Sale



Rebirth Etude Activity

| Old Shoes Saving Lives: Sending Love to Africa |

To extend the use value of goods and care for disadvantaged communities, in 2025 the Company again launched the internal "Old Shoes Saving Lives" goods collection campaign, calling on employees and subsidiaries to respond together, donating the collected goods to rural communities in East Africa to help improve local living conditions.

This campaign collected 100 pairs of shoes, 578 spring/summer garments, and 35 school bags; over three years, a cumulative 348 pairs of shoes, 1,750 garments, and 93 school bags have been collected. For this campaign, the Company's volunteer team contributed 6 participations totaling 54 hours, assisting with sorting, packing, and shipping preparation, and donated NT\$10,000 in sea freight costs to ensure the goods reached the recipient areas smoothly.

Through its continued promotion of reuse and charitable action, Novatech not only reduces environmental burden but also expands the social value of resource regeneration, hoping to realize the philosophy of "caring for society and co-creating sustainability" through the power of corporate volunteers, forming a virtuous cycle between environmental sustainability and social responsibility.



Colleagues Responding to the Collection Campaign



Certificate of Appreciation from the Step30 (Old Shoes Saving Lives) Association



Volunteers Sorting Collected Goods

| School Promotion: Environmental Sustainability Promotion |

Novatech values the rooting of environmental education and the cultivation of sustainability awareness, committed to integrating sustainability principles into campus learning and life. In 2025, the Company continued to cooperate with the "Yuan-Ke Mixed Chorus of Hsinchu County" to promote campus environmental sustainability awareness activities, using an innovative format combining music and education to convey to schoolchildren the importance of energy conservation, carbon reduction, and environmental protection, cultivating the green action capabilities of the younger generation.

This program has been advanced for three consecutive years; in March 2025, the activity visited Hengshan Elementary School in Hsinchu County, conducting awareness sessions on sustainable development and energy conservation and carbon reduction for 70 students in grades three through six. The activity used lively performances and interactive Q&A to strengthen students' understanding of and participation in environmental topics, and set up 20 rounds of a "sustainability and environmental protection prize quiz," encouraging schoolchildren to practice what they learned in daily life. The students' enthusiastic response demonstrated the activity's concrete effectiveness in educational outreach and inspiring environmental awareness.

Through continuous campus environmental education outreach, Novatech hopes to deepen the rooting of sustainability principles in local communities and schools, inspiring more of the younger generation to pay attention to environmental issues and take concrete action, joining hands toward a green, sustainable future.



Environmental Sustainability Activities

Campus Environmental Promotion

| Working with Neighbors: River Environment Maintenance |

Upholding the philosophy of protecting the environment and promoting ecological sustainability, Novatech continues to promote employee volunteer participation in environmental maintenance actions, fulfilling the enterprise's commitment to sustainable development through concrete deeds. On Earth Day 2024, the Company joined hands with a project owner to participate in the Nankan River conservation activity in Taoyuan, jointly committing to river cleanup and ecological protection work.

In 2025, the Company held the "Pure Heart, Pure Benefit – Fengshan River Cleanup Action" along the Fengshan River section of the Shiguang community in Hsinchu County, inviting employee volunteers and Shiguang Junior High School teachers and students to participate together, working in concert to clean the riverside environment and maintain the sustainability of the local aquatic ecosystem.

On the day of the activity, the Company mobilized 9 volunteers for a total of 31.5 hours of service, clearing garbage and weeds around the Fengshan River in assigned zones together with the school's teachers and students, removing more than 500 kg of waste in total. This river cleanup action not only effectively improved the river's cleanliness and the quality of the aquatic environment, but also raised the environmental protection awareness of community residents and young students, deepening their identification with and practice of resource circulation and ecological conservation.

Through the river cleanup activity, Novatech hopes to integrate environmental education into concrete action, uniting the sustainable cooperative strength of the enterprise, schools, and the community to jointly advance ecological restoration and water resource conservation. Going forward, the Company will continue to expand environmental volunteer service, broaden its corporate influence, and commit to building a sustainable future in which people and nature coexist in harmony.



Fengshan River Cleanup Action

Cleaning Up Garbage Around the River

| Water Resource Sustainability: Gonglaoping Community Water Circulation Construction |

In response to the environmental risks arising from insufficient agricultural water during dry seasons under climate change and the over-extraction of groundwater, in 2025 Novatech joined hands with Lianhua Engineering and Huimin Industrial to invest in the rainwater recovery and water circulation system construction project in the Gonglaoping Community, Fengyuan District, Taichung City, with Novatech contributing NT\$350,000 to this project. With "keeping the water in Gonglaoping" as its core goal, the project applied four hydraulic engineering techniques to build a terraced reservoir system with storage and circulation functions. The works were divided into three major phases, namely pond construction, resource allocation, and subsequent maintenance, effectively enhancing the community's capacity to retain and reuse rainwater and surface water, reducing agriculture's dependence on groundwater, and improving the vicious cycle of long-standing difficulty in water retention. This action not only strengthens local water resource resilience, but also demonstrates the concrete results of Novatech combining engineering expertise, corporate responsibility, and community needs to practice sustainable water resource management and shared local development.



Rainwater recovery and water circulation system

Novatech Social Impact Map: Sustainable Value Creation

Activities	Activity Description	Amount/Time Invested	Output	Outcome	
				Stakeholders	Outcome
Rebirth Etude: Second-hand Charity Sale	Encouraging employees to donate idle items for the charity sale, extending the service life of items and reducing waste generation, while supporting the youth service center's charitable programs.	1. Charity sale expenses and booth fee of NT\$16,161 2. Volunteer participation: 18 participations × 4 hours = 72 hours, with time costs of approximately NT\$24,288	Collected second-hand charity sale items, with approximately 300 people reached on the day of the activity	1. Novatech 2. Suppliers 3. The Catholic Diocese of Hsinchu, Taiwan	1. Sixth year of participation in the activity, with a cumulative 454 volunteer hours and NT\$60,000 in booth fees contributed; all charity sale proceeds donated to the youth service center. 2. Promoting the concept of resource reuse through the activity, strengthening cooperation and cohesion among the enterprise, suppliers, and the community.
Old Shoes Saving Lives: Sending Love to Africa	Enable employees to work together for environmental sustainability while gathering their compassion to bring real change to impoverished remote areas in East Africa.	1. Raise shipping cost sponsorship \$10,000 2. Volunteer participation: 6 people * 1 hour * 9 days = 54 hours, time cost invested approximately: \$15,053	A total of 100 pairs of shoes, 578 pieces of spring/summer clothing, and 35 A4-size bags were collected	1. Novatech 2. Subsidiaries 3. Step30 (Old Shoes Saving Lives) Association	1. Held the Company's internal second-hand goods collection campaign for three consecutive years, cumulatively collecting 348 pairs of shoes, 1,750 garments, and 93 bags, with cumulative sea freight sponsorship of NT\$30,000. 2. A cumulative 15 volunteer participations and 140 hours contributed over three years. 3. Together with subsidiaries, we gathered charitable resources to extend support and care to those in need.
School promotion: Environmental sustainability advocacy	In collaboration with the Yuan-Ke Mixed Chorus, we entered schools to promote the importance of environmental sustainability, laying foundations for the future.	1. 20 sets of quiz prizes, total expenditure: \$7,000 2. Volunteer participation: 4 person-times * 3.5 hours = 14 hours, time cost invested approximately: \$3,949	Teachers and students of grades 3–6 at Hengshan Elementary School participated, approximately 70 people	1. Novatech 2. Hengshan Elementary School 3. Yuan-Ke Mixed Chorus	1. Entered campuses for awareness activities for three consecutive years, with a cumulative 13 volunteer participations and 40 hours contributed. 2. Aimed at conveying to teachers and students the importance of environmental sustainability and environmental protection.
Working with Neighbors: River Environment Maintenance	Held a river cleanup activity along the Fengshan River section of the Shiguang community in Hsinchu County, clearing garbage and weeds around the river and maintaining the ecological environment.	1. Cleaning supplies costs of NT\$17,920 2. Volunteer participation: 9 participations × 3.5 hours = 31.5 hours, with time costs of approximately NT\$8,124	Cleared more than approximately 500 kg of garbage and dead branches from the Fengshan River channel in the Shiguang community	1. Novatech 2. Shiguang Community 3. Shiguang Junior High School	Improving the cleanliness and ecological quality of the Fengshan River environment, demonstrating our commitment to environmental sustainability, and inviting more people to join this collective effort.
Water Resource Sustainability: Gonglaoping Community Water Circulation Construction	Built a water circulation system in the Gonglaoping Community, Fengyuan District, Taichung City, promoting the effective retention and reuse of water resources and realizing the goal of sustainable local water resource use.	1. Invested in the project construction together with suppliers, with NT\$350,000 contributed to this activity 2. Volunteer participation: 1 participation × 3 hours, with time costs of approximately NT\$1,924	Completed the water circulation system construction, enhancing water retention and reuse efficiency, reducing groundwater dependence, and strengthening local water resource resilience.	1. Novatech 2. Suppliers 3. Gonglaoping Community	Completed the construction of 1 community water circulation system, installing terraced reservoirs to reduce groundwater extraction needs during dry seasons.

6-3 Support for Arts and Culture

Novatech's involvement in arts and cultural promotion is not only for commercial benefits but also to fulfill social responsibilities and support the diverse development of culture and society. Through arts and cultural promotion, we engage in cultural heritage and development, promote the accessibility of art and culture, and enhance Novatech's recognition and reputation in this process. In 2025, Novatech's arts and cultural promotion efforts focused on four aspects and six initiatives, demonstrating its emphasis on culture and sense of social responsibility.

Hakka Language Promotion Project

Hakka culture is an important component of Taiwan's diverse culture, and the Hakka language is an important vehicle of historical and cultural memory. Facing the gradual decline in Hakka language use and the challenges of language transmission, Novatech continues to invest in cultural sustainability actions, expanding the environment for exposure to Hakka and promoting its re-emergence in daily life and educational settings by supporting Hakka-language music performance groups and charitable activities.

| Hakka Cultural Promotion - Sponsorship Funding |

In 2025, we continued to support the operating and performance funding of the "Yuan-Ke Mixed Chorus of Hsinchu County," helping the group deepen its momentum in Hakka music creation and promotion. This year, through three arts-into-campus activities (Zhudong Zhongshan Elementary School, Hengshan Elementary School, and Zhubei Shixing Elementary School) and a charity concert, the chorus used music as a bridge of cultural transmission, presenting the phonetic character, emotional depth, and cultural stories of the Hakka language to audiences of different ages and ethnic groups in a more accessible and approachable way, so that Hakka culture continues to be seen, heard, and understood in modern society.

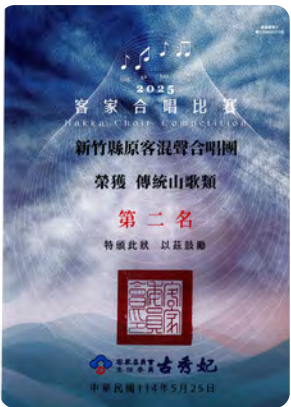
This year, the Yuan-Ke Mixed Chorus accumulated impressive results, including:

- 2025 Taipei International Choral Competition: Silver Award in the Senior Category and Silver Award in the Folk/Traditional Music Category
- Hakka Affairs Council 2025 Hakka Choral Competition: Second Place in the Traditional Mountain Songs Category and Honorable Mention in the Choral Category (Yue-Hsien group)
- Ministry of Culture 2025 National Choral Competition (Community Division): Bronze Award in the Senior Category

These results not only demonstrate the deep strength of Hakka music, but also symbolize the continued deepening of cultural transmission through the investment and support of many parties. Novatech will continue to make cultural promotion part of its sustainability commitment, helping Hakka culture continue into the new generation and develop more possibilities through long-term support for local arts and cultural groups.



Yuan-Ke Mixed Chorus



Hakka Choral Competition – Second Place in the Traditional Mountain Songs Category

| Supporting Hakka Autumn Festival - Charity Concert |

In November 2025, Novatech cooperated with the Yuan-Ke Mixed Chorus of Hsinchu County, the Shang-Chih Elementary School Children's Orchestra of Hsinchu County, the Angel Voice Association, and the Association for the Welfare of Persons with Intellectual Disabilities to jointly hold the "Hakka Autumn Festival – Taking Root" charity concert at the Shuqilin Cultural Center in Hsinchu County. The event brought together multiple local arts and social welfare groups to perform, presenting the rich face of Hakka culture, ethnic inclusion, and diverse arts through choral singing, instrumental performance, and diverse performance formats.

This concert specially invited disadvantaged families in Hsinchu to participate, using music as a medium to enhance cultural accessibility, so that families from different backgrounds could share the arts experience together, narrowing the gap in access to cultural resources. The event attracted approximately 600 audience members on the day; the cross-ethnic, cross-generational performances not only strengthened local cultural energy but also promoted social interaction, becoming an important platform for supporting cultural transmission and deepening community connection.

Novatech will continue to work hand in hand with arts and social welfare organizations, deepening the Company's commitment to cultural sustainability, social participation, and inclusive development through charitable performances and cultural promotion actions, contributing to the advancement of local cultural regeneration and social well-being.



Hakka Autumn Festival Charity Concert



Supporting the Charity Concert

Love Reading and Sharing Project

Novatech is committed to narrowing the gap in rural educational resources, paying attention to disadvantaged students' needs in reading and learning literacy. We promote the "Love Reading Sharing Program" to enhance rural children's reading opportunities, strengthen foundational learning capabilities, and integrate sustainable development principles into the educational setting, making reading an important force supporting students' growth and broadening their horizons. In response to the shortage of teaching resources in rural areas, the Company promotes two reading support programs in rural Hsinchu school districts, combined with sustainable environmental education, hoping to cultivate reading habits while also embedding sustainability values deeply into students' learning journey.

| Sowing the Seeds of Reading - the Startup for Common Good Program |

For five consecutive years, Novatech has responded to the "Sowing the Seeds of Reading – Global Kids Monthly" program organized by the National Innovation and Entrepreneurship Association, helping rural students access more diverse reading content through donations of the Future Youth monthly magazine. In 2025, the Company continued to donate monthly magazines to 14 junior high schools in rural Hsinchu, covering 86 classes of students; every class can access high-quality reading materials each issue, broadening learning horizons and enhancing reading comprehension. More than 97% of school teachers believe that reading the magazine effectively enhances schoolchildren's learning interest and curiosity, and that the magazine's content is closely aligned with the curriculum, making it suitable as a teaching aid. Through Novatech's continued investment in reading resources, we hope to lay a more solid foundation of support for rural students' learning.

Fuguang Junior High School Student Testimonial

Global Kids Monthly has taught me a lot of knowledge that people don't usually tell me about, and its diverse topics make it well worth exploring. What impressed me most was an issue titled "Becoming a Communication Expert," which helped me communicate much better with my family and friends, and I've changed quite a bit in that regard. There are also short comics in the middle of each issue, which make it even more fun. I'd also like to thank Novatech for providing us with "Global Kids Monthly" Thanks to this diverse content, I've grown to love reading more and more, and I hope to have this opportunity again in the future.

Chinghwa Junior High School, Class 801 Student Testimonial

Thank you for donating the magazine 《Global Kids Monthly》 to us, giving us more opportunities to explore its rich content. I always look forward to the day new issues arrive at our classroom. The magazine covers topics that are very relevant to us, and reading it has been very helpful for my studies.

Baoshan Junior High School Teacher Chou Meng-Mei's Testimonial

The magazine presents knowledge in an accessible and easy-to-understand way, enabling students not only to summarize key points when sharing but also to incorporate their own perspectives. This kind of interaction has made the overall reading atmosphere much more engaging.



Photo of Jianshi Junior High School Students Reading

| Reading Changes Your Perspective |

To root sustainability principles from an early age, since 2024 Novatech has purchased books combining the Sustainable Development Goals (SDGs) with English learning, provided for teaching at rural junior high schools in Hsinchu and for use by students and residents at the Shiguang community reading station. This project aims to strengthen students' cross-disciplinary literacy, enhancing their foreign language ability while they come to understand global sustainability issues.

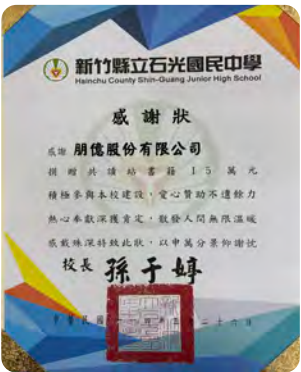
In 2025, the Company purchased 380 SDGs-themed books in Chinese and English, investing NT\$150,000; over two years, a cumulative 747 books have been purchased with NT\$300,000 invested. By continuously providing reading materials that are both educational and internationally minded, the Company supports teachers and students in using them for classroom teaching, shared reading activities, and self-directed learning, enriching the reading environment and deepening sustainability values.



Shiguang Junior High School Shared Reading Station



Book donation



Certificate of Appreciation from Shiguang



Photo of Book Donation at Shiguang

Support for Local Film and Television Culture

The Company values the preservation, transmission, and innovation of Taiwan's local culture, and regards cultural support as one of its important strategies for advancing social sustainability. In 2025, the Company supported the documentary "A Chip Odyssey" through a private theater screening, holding 1 screening event and inviting employees and their dependents, along with subsidiary colleagues and their dependents, totaling 51 participants, with NT\$18,855 invested, demonstrating the enterprise's commitment to supporting local film and television creation and cultural development through concrete action.

The Chinese title "Zaoshanzhe" ("the mountain builders") symbolizes the key figures who quietly dedicated themselves and persisted in innovation behind the important half-century development of Taiwan's semiconductor industry from nothing to what it is today. They are the vital drivers who led Taiwan into the core of the global semiconductor supply chain, making it the "sacred mountain protecting the nation." The documentary "A Chip Odyssey" presents in depth how Taiwan's semiconductor industry broke through technical limitations amid difficulties and challenges, building international competitiveness through professionalism and perseverance; its content bears witness to an important chapter in Taiwan's modern history, with high historical value and cultural significance.

Through this screening event, the Company hopes to give colleagues a deep understanding of the spirit and resilience of Taiwan's industrial development, while supporting local film and television works of cultural depth and educational significance, and raising public attention to domestic films and local culture.



"A Chip Odyssey" Screening Event



Film and Private Screening Poster



Film and Private Screening Poster

Artistic and Humanistic Values

Novatech supports employees in gaining forward momentum through immersion in arts and culture, cultivating resilience through artistic exploration, regaining courage, and learning to embrace setbacks from different perspectives. At the same time, collaboration between businesses and the arts sector creates more opportunities to learn and exchange experiences, further connecting more possibilities for cooperation, and continuing to support cultural endeavors in diverse and creative ways, sparking more beautiful intersections between business and art.

In 2025, the Company continued to support colleagues' learning in Iris Chiu's flower-and-bird ink painting class and blue-and-white porcelain painting class; in September 2025, colleagues participated in the Iris Chiu teacher-student joint exhibition ("Glaze Meets Fine Painting"), exhibiting blue-and-white porcelain and Chinese painting works. Colleagues created 3 landscape paintings, 4 Chinese paintings, and 4 blue-and-white porcelain painted works. From 2021 to 2025, Novatech invested approximately NT\$68,000, with 12 participations in art courses and a cumulative 462 class sessions, using their strengths to create actions and works with social impact, injecting richer humanistic nourishment into society.

Novatech incorporates the cultivation of diverse artistic capabilities, "investing resources and supporting the arts"; in 2025, colleagues also held a three-person joint calligraphy and painting exhibition ("Encounters in Ink") with classmates at the arts corridor of the National Taxation Bureau in Taoyuan City, and exhibited at Neili Elementary School ("Kindred Spirits in Calligraphy and Painting" three-person joint exhibition), tangibly supporting the development of Taiwan's arts and culture.



Three-Person Joint Exhibition at the National Taxation Bureau Arts Corridor ("Encounters in Ink")



Works Produced in 2025



Three-Person Joint Exhibition at Neili Elementary School



Iris Chiu Teacher-Student Joint Exhibition ("Glaze Meets Fine Painting")

Novatech Social Impact Map: Preserve Cultural Heritage

Activities	Activity Description	Amount/Time Invested	Output	Outcome	
				Stakeholders	Outcome
Hakka Language Promotion Project	Hakka language promotion – sponsoring the chorus's operating funds	Sponsoring Yuan-Ke Mixed Chorus of Hsinchu County - Invested NT\$300,000 in plans to improve performance standards and promote ethnic integration	Awards including the Silver Award in the Senior Category at the Taipei International Choral Competition and Second Place in the Traditional Mountain Songs Category at the 2025 Hakka Choral Competition	Yuan-Ke Mixed Chorus	1. Provided chorus funding for three consecutive years, with cumulative operating funding sponsorship of NT\$900,000. 2. In 2025, the chorus had 47 members, whose beautiful voices help convey Hakka culture through music.
Love Reading and Sharing Project	Planting the Seeds of Reading - the Startup for Common Good Program	Sponsored reading program with \$220,000	Donated one magazine per issue to 86 classes across 14 junior high schools in Hsinchu County, totaling 1,032 magazines	1. 1.14 rural schools (students and teachers) 2. CommonWealth Education Foundation	1. Donated Future Children / Future Youth magazines for five consecutive years, totaling 4,572 magazines, cumulatively benefiting 138,160 children and youths, with cumulative spending of NT\$1.04 million. 2. Various types of magazines with beautiful illustrations enhance children's knowledge in different aspects, providing better learning resources for children in rural areas
	Reading Changes Your Perspective	1. Book donation cost \$150,000 2. 5 volunteer participants, total of 15 hours, time cost invested: \$7,088	Donated Chinese and English SDGs-related books, totaling 380 volumes	1. Shiguang Junior High School 2. Shin-Guang Community residents 3. Novatech	1. Sponsored for two consecutive years, with cumulative spending of NT\$300,000 and a two-year cumulative total of 747 books 2. A cumulative 23 volunteer participations and 55 hours contributed over two years. 3. Enhanced learning resources for 99 teachers and students at Shiguang Junior High School, broadened students' reading opportunities and channels, ultimately fostering environmental sustainability concepts through education.
Support for Local Film and Television Culture	Private theater screening of the documentary "A Chip Odyssey"	51 employees and dependents participated in the event, with related expenses of NT\$18,855	Inviting employees and dependents of the Company and its subsidiaries to participate together	Novatech employees	Gaining a deep understanding of the spirit and resilience of Taiwan's industrial development, while supporting local film and television works of cultural depth and educational significance.
Artistic and Humanistic Values	In 2025, colleagues continued learning in Iris Chiu's flower-and-bird ink painting class and blue-and-white porcelain painting class; in September 2025, they participated in the Iris Chiu teacher-student joint exhibition ("Glaze Meets Fine Painting"), exhibiting blue-and-white porcelain and Chinese painting works. In 2025, colleagues also held a three-person joint calligraphy and painting exhibition ("Encounters in Ink") with classmates at the arts corridor of the National Taxation Bureau in Taoyuan City, and exhibited at Neili Elementary School ("Kindred Spirits in Calligraphy and Painting" three-person joint exhibition).	1. Learning expenses of NT\$23,000 2. Participated in three types of arts courses, with 3 participations and 176 hours of course learning	In 2025, created 3 landscape paintings, 4 Chinese paintings, and 4 blue-and-white porcelain painted works	1. Novatech employees 2. Teacher Iris Chiu	1. Over five consecutive years, a cumulative 12 employee participations, 566 hours, and NT\$74,000 in learning costs invested. 2. "Contributing effort and supporting the arts" — tangibly supporting the development of Taiwan's arts and culture and lifting society upward, letting one act of love lead to more love, continuing hand in hand with vibrant cultural and artistic creation.

6-4 Social Well-being

Genesis Social Welfare Foundation was founded in 1986, starting from "zero money, zero people, zero technology" and advancing toward the dream of "one care home in every county and city," successively establishing 17 care homes for financially disadvantaged patients in a vegetative state. Today, the first step toward building a facility in Hualien has been taken: the Hualien area currently has 1,061 patients in a vegetative state or with severe disabilities, but as Hualien has never had a care home, local patients in a vegetative state can only stay temporarily at other Genesis branches, separated from home by great distances.

To ease the plight of families in the rural east, Genesis is planning and building its 18th care home for patients in a vegetative state — the Hualien branch — expected to serve 90 beds, allowing Hualien patients in a vegetative state to return home for care, building a safe and secure home for them, making it convenient for family members to visit nearby without long journeys, and easing families' hardship.

Chia-Yi Christian Hospital: Chia-Yi Christian Hospital Plus One Love

Ditmanson Medical Foundation Chia-Yi Christian Hospital has built a community service system, launching services including home nursing, mobile medical care, health promotion, therapy for children with developmental delays, elderly home care, and meal delivery, providing care and assistance to disadvantaged caregivers. Novatech has sponsored the "Critical Care and Hospice Care" and "Social Welfare and Long-term Care" funds with NT\$100,000 per year for three consecutive years, providing sound treatment and care for economically disadvantaged patients, helping groups in need of long-term care through sponsorship donations, providing more medical resources, and promoting society's attention to and improvement of these issues.

Critical Care and Hospice Care Fund

- Including support for hospice care patients and cancer patients at our hospital.

Social Welfare and Long-term Care Fund

- Supporting the sustainable development of welfare services for disadvantaged groups in the Chiayi area, including the elderly, children with special needs, and people with disabilities. Services include meal delivery/nutritional supplements for seniors, daycare, respite care for caregivers, purchase/maintenance of rehabilitation buses, transportation assistance, early intervention support for children with developmental delays, support for people with disabilities, medical care access, and various caring activities.

Genesis Social Welfare Foundation: Supportive Project for Patients in a Vegetative State

With changes in modern social structure, family members' capacity and willingness to care for patients in a vegetative state may also be challenged; factors such as work pressure, geographic separation, and changes in family members' lifestyles increasingly constrain caregiving resources within families. Especially for long-term bedridden patients unable to care for themselves, providing necessary care equipment and support is essential — these patients typically require special care environments and facilities to maintain quality of life and avoid problems such as pressure sores and muscle atrophy caused by prolonged bed rest.

Novatech supports the protection of long-term care each year to let love continue. In 2025, it supported the construction of the 18th care home for financially disadvantaged patients in a vegetative state, the Hualien branch, under the campaign "Let Love Return Home" (a wordplay on "1" and "8," the 18th home, bringing love back home), supporting Hualien patients in a vegetative state in returning home for care, contributing a donation fund of NT\$100,000, helping groups in need of long-term care through sponsorship donations while promoting society's attention to these issues, and realizing sound treatment and care for economically disadvantaged patients so that love continues. From 2023 to 2025, donated approximately NT\$300,000 in consecutive years to the Genesis Social Welfare Foundation's "Supportive Project for Patients in a Vegetative State"

Donation to the Genesis Social Welfare Foundation – Construction of the 18th Branch in Hualien



Returning Home to Peace: Supporting the Construction of the Hualien Branch



Concrete pouring of the B1 top slab of the new Hualien facility (aerial photo), April 20, 2026

6-5 Forest Co-learning

Based on the philosophy of respecting nature and shared prosperity, Novatech strengthens understanding of natural capital and ecosystem services through educational outreach and stakeholder cooperation, progressively incorporating nature-related issues into corporate sustainability management.

In 2025, the Company cooperated with Shiguang Junior High School in Hsinchu County to hold the "Mawudu Exploration Forest Nature Education Visit," inviting employee volunteers and the school's teachers and students to participate together. Through guided site tours and ecological observation, participants deepened their understanding of how forest ecosystems function and their relationship to human society and business operations, and enhanced their understanding of topics such as biodiversity conservation, carbon sequestration, and water resource conservation.

This activity serves as a capacity-building practice in the Company's advancement of nature-related issues, helping employees and community schoolchildren build a basic understanding of natural capital and impacts, as a foundation for future responses to the Taskforce on Nature-related Financial Disclosures (TNFD) framework and the identification of nature-related risks and opportunities.

In addition, in 2025 the Company linked its all-employee walking competition with the Love Trees Association of Kaohsiung, using a "the more you walk, the more we plant" mechanism; after the activity, five native Taiwanese saplings were planted in the coastal Qieding area of Kaohsiung, supporting coastal afforestation and ecological restoration, and promoting understanding and practice of land restoration, ecological resilience, and nature-positive action.



Mawudu Forest Ecology Activity



Planting native saplings in the coastal Qieding area of Kaohsiung

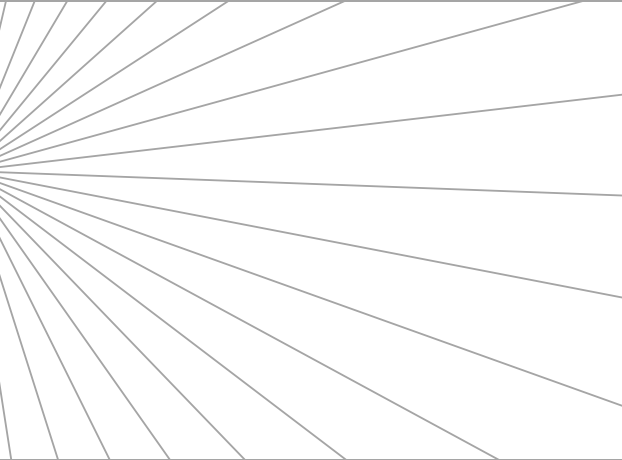
Novatech Social Impact Map: Social Well-being

Activities	Activity Description	Amount/Time Invested	Output	Outcome	
				Stakeholders	Outcome
Chia-Yi Christian Hospital Plus One Love	Long-term sponsorship of social welfare and long-term care institutions to improve patient care equipment, enabling elderly and disadvantaged groups to receive better care	Pledged NT\$100,000 to the Ditmanson Medical Foundation Chia-Yi Christian Hospital fund for three consecutive years, with cumulative donations of NT\$300,000	Donating care equipment and providing visitation care funds, offering tangible help in daily life so that elderly persons and long-term bedridden patients can return home for care	Elderly Population	Through care and the donation of care and medical facilities and equipment, easing the daily challenges family members face in caring for patients in a vegetative state, and supporting the building of medical care environments to maintain quality of life.
Supportive Project for Patients in a Vegetative State		Continued to support the Genesis Social Welfare Foundation's construction of its 18th branch, in Hualien, with a donation of NT\$100,000, bringing the cumulative donation total to NT\$190,000		Long-term bedridden patients, patients in a vegetative state	
Forest Co-learning	Through forest guided tours and ecological observation, promoting co-learning between the enterprise and campuses, enhancing understanding of the natural environment and sustainability issues.	1. Activity expenses of NT\$11,330 2. 4 volunteer participants, total of 20 hours, time cost invested: \$5,751	99 teachers and students of grades 7–9 at Shiguang Junior High School participated in the activity	1. Novatech 2. Shiguang Junior High School	Enhancing employees' and school teachers' and students' awareness of forest ecology, biodiversity, and nature conservation.

7

Appendix

- Appendix I CPA Limited Assurance Report /
Summary Table of Assured Items
- Appendix II GRI Standards Disclosure Index Table
- Appendix III Sustainability Disclosure Indicators
- Appendix IV SASB Standards Disclosure Index Table
- Appendix V TCFD Standards and Climate-Related Information
Index Table for TPEx-listed Companies
- Appendix VI Appendix. Climate-related information
- Appendix VII IFRS Sustainability Disclosure Standards



Appendix I CPA Limited Assurance Report



資誠

會計師有限確信報告

會證綜字第25014235號

朋億股份有限公司 公鑒：

本會計師受朋億股份有限公司(以下簡稱「貴公司」)之委任，對「貴公司選定民國114年度永續報告書所報導之關鍵績效指標(以下簡稱「所選定之關鍵績效指標」)執行確信程序，本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係「貴公司上開所選定之關鍵績效指標：有關所選定之關鍵績效指標及其適用基準詳列於「貴公司民國114年度永續報告書之「確信項目彙總表。」」前述所選定之關鍵績效指標之報導範圍實於永續報告書之「報告書確信」段落說明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制，對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定。該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、誠實及專業行為。

本事務所適用品質管理原則「統」會計師事務所之品質管理」，該品質管理原則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則3000號「非屬歷史性財務資訊包括或相關之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述「貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。」

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資誠

依確信準則3000號之規定，本有限確信案件工作包括評估「貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險，依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述「貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查與分析性程序、量化方法是否適當之評估，以及與相關紀錄之核對或調閱。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及相關之內部控制，以辨識重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標進行分析性程序，並選取樣本進行包括查詢、觀察、檢查及重新執行測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對「貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。」

此報告不對民國114年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述「貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情形。」

其它事項

貴公司網站之維護係「貴公司管理階層之責任，對於確信報告於「貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。」

資誠聯合會計師事務所
會計師 楊永翰 蔣永翰
中華民國115年7月24日

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2025 年度確信項目彙總表			
項次	標的資訊	適用基準	頁碼
1	2025 年度非員工和承攬商員工之(1) 總事故率(TRIR)和(2)死亡比率皆為0。	2025 年底總工作時數中發生之可記錄之總事故數及總死亡數。	85
2	2025 年總能源使用為 1,075.61(GJ)。	2025 年度朋德(母公司個體)能源使用量，包含工廠所用電度數、辦公大樓用電度數、電動車用電度數及汽油使用量。	69
3	2025 年度，朋德向台灣地區廠商 ^(註) 當地採購為 99.82%。	2025 年度台灣地區第一階供應商採購金額佔 2025 年度總廠收採購金額之百分比。	58
4	2025 年總用水量為 957.95(立方公尺)。	2025 年度朋德(母公司個體)總用水量，包含工廠所及辦公大樓用水量。	70
5	2025 年度委託處理之有害廢棄物量為 0.27(公噸)。	2025 年度朋德有害事業廢棄物處理量。	71

Summary Table of Assured Items

Subject Matter Information	Criteria	Page
Item 1 For 2025, the Total Recordable Incident Rate (TRIR) and fatality rate for direct employees and contractor employees were both 0.	The total number of recordable incidents and total number of fatalities out of total hours worked at year-end 2025.	85
Item 2 Total energy consumption in 2025 was 1,075.61 (GJ).	Novatech's (parent company, standalone) 2025 energy consumption, including electricity usage at project sites and office buildings, electric vehicle charging, and gasoline consumption.	69
Item 3 In 2025, Novatech's local procurement from Taiwan-based suppliers was 99.82%. (Note: Local procurement refers to suppliers with a Unified Business Number.)	The percentage of procurement amount from Tier 1 suppliers in Taiwan out of the total accepted procurement amount for 2025.	56
Item 4 Total water consumption in 2025 was 957.95 (cubic meters).	Novatech's (parent company, standalone) 2025 total water consumption, including usage at project sites and office buildings.	70
Item 5 The amount of hazardous waste outsourced for disposal in 2025 was 0.27 (metric tons).	Novatech's 2025 hazardous industrial waste disposal volume.	71

Appendix II GRI Standards Disclosure Index Table

Statement of Use	Novatech has reported the content for the period January 1 to December 31, 2025 in accordance with the GRI Standards
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

GRI Standards	Disclosure Items		Chapter	Page number	Supplementary Notes
GRI 1: Foundation 2021	GRI 101: Biodiversity	1-5 Identification and Analysis of Material Topics		21	Non-material topic

GRI Standards	Disclosure Items		Chapter	Page number	Supplementary Notes
GRI 2: General Disclosures 2021	GRI 2-1	Organizational details	About Novatech	6-7	
	GRI 2-2	Entities included in the organization's sustainability reporting	About This Report	4-5	
	GRI 2-3	Reporting period, frequency and contact point		5	
	GRI 2-4	Restatements of information	-	-	
	GRI 2-5	External assurance	Limited Assurance Report from CPA	106	
	GRI 2-6	Activities, value chain and other business relationships	About Novatech	6-7	
	GRI 2-7	Employees	5-1 Novatech's Work Partners	73-74	
	GRI 2-8	Workers who are not employees		73	
	GRI 2-9	Governance structure and composition	2-1 Sustainable Governance and Risk Management	35	
	GRI 2-10	Nomination and selection of the highest governance body		35	
	GRI 2-11	Chair of the highest governance body	The Company's Chairman does not concurrently serve as the Company's President		
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	1-3 Sustainable Development Governance Structure	17	
	GRI 2-13	Delegation of responsibility for managing impacts		17	
	GRI 2-14	Role of the highest governance body in sustainability reporting		17	
	GRI 2-15	Conflicts of interest	2-1 Sustainable Governance and Risk Management	35-36	
	GRI 2-16	Communication of critical concerns		37	
	GRI 2-17	Collective knowledge of the highest governance body		36	
	GRI 2-18	Evaluation of the performance of the highest governance body		37	

GRI Standards	Disclosure Items		Chapter	Page number	Supplementary Notes
GRI 2: General Disclosures 2021	GRI 2-19	Remuneration policies	5-2 Employee Care and Support	75	
	GRI 2-20	Process to determine remuneration		75	
	GRI 2-21	Annual total compensation ratio		77	
	GRI 2-22	Statement on sustainable development strategy	Message from the Chairman Message from the President	2 3	
	GRI 2-23	Policy commitments	2-2 Upholding Ethics and Integrity Management 5-2 Employee Care and Support	40	
				32	
	GRI 2-24	Embedding policy commitments		41	
				79	
	GRI 2-25	Processes to remediate negative impacts	2-3 Regulatory Compliance 5-2 Employee Care and Support	80	
	GRI 2-26	Mechanisms for seeking advice and raising concerns		80-81	
	GRI 2-27	Compliance with laws and regulations	2-3 Regulatory Compliance	42	
	GRI 2-28	Membership associations	2-5 Association Participation	46	
	GRI 2-29	Approach to stakeholder engagement	1-4 Stakeholder Engagement	18-20	
	GRI 2-30	Collective bargaining agreements	(No collective bargaining agreements)		Although the Company has not established a labor union and has no collective bargaining agreements, labor-management meetings are held regularly each quarter, transparent communication channels are in place, and the resolutions of labor-management meetings apply to all employees.

GRI Standards	Disclosure Items	Chapter	Page number	Supplementary Notes
Material Topics Sustainable Governance and Risk Management				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	2-1 Sustainable Governance and Risk Management	35-38	
Material Topics Ethics and Integrity Management				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	2-2 Upholding Ethics and Integrity Management	40-41	
GRI 205 Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2-2 Upholding Ethics and Integrity Management	42	
	205-3 Confirmed incidents of corruption and actions taken	2-3 Regulatory Compliance		
Material Topics Regulatory Compliance				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	2-3 Regulatory Compliance	28	
GRI 2 General Disclosures 2021	GRI 2-27 Compliance with laws and regulations	2-3 Regulatory Compliance	42	
Material Topics Information Security Management				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	2-4 Information Security Management	43-45	

GRI Standards	Disclosure Items	Chapter	Page number	Supplementary Notes
Material Topics Supply Chain Sustainability Management				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	3-2 Supply Chain Sustainability Management	53-54	
GRI 204 Procurement Practices 2016	204-1 Proportion of spending on local suppliers			
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3-2 Supply Chain Sustainability Management	55	
GRI 414 Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria			
Material Topics Customer Relationship Management				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	3-3 Customer Relationship Management	30	
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2-4 Information Security Management	44	
Material Topics Customer Health and Safety				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	3-4 Customer Health and Safety	57-58	
GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3-4 Customer Health and Safety		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		59	
GRI 417 Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3-4 Customer Health and Safety		
	417-2 Incidents of non-compliance concerning product and service information and labeling	-	No related incidents occurred	
	417-3 Incidents of non-compliance concerning marketing communications			

GRI Standards	Disclosure Items	Chapter	Page number	Supplementary Notes
Material Topics Sustainable Environmental Management				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	4-3 Energy Management	31	
GRI 302 Energy 2016	302-1 Energy consumption within the organization			
	302-3 Energy intensity	4-3 Energy Management	69	
	302-4 Reduction of energy consumption			
Material Topics Climate Change and Greenhouse Gas Management				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	4-2 Climate Change and Greenhouse Gas Management	31	
GRI 201 Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	4-2 Climate Change and Greenhouse Gas Management	63-65	
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions			
	305-2 Energy indirect (Scope 2) GHG emissions			
	305-3 Other indirect (Scope 3) GHG emissions	4-2 Climate Change and Greenhouse Gas Management	66-68	
	305-4 GHG emissions intensity			
	305-5 Reduction of GHG emissions			
Material Topics Sustainable Products and Innovation				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	3-1 Sustainable Products and Services	29	

GRI Standards	Disclosure Items	Chapter	Page number	Supplementary Notes
Material Topics Occupational Health and Safety				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	5-4 Workplace Health and Safety	29	
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system		84-85	
	403-2 Hazard identification, risk assessment, and incident investigation		86-88	
	403-3 Occupational health services		89	
	403-4 Worker participation, consultation, and communication on occupational health and safety		89	
	403-5 Worker training on occupational health and safety	5-4 Workplace Health and Safety	90	
	403-6 Promotion of worker health		89-90	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		91	
	403-8 Workers covered by an occupational health and safety management system		85	
	403-9 Work-related injuries		86-87	
	403-10 Work-related ill health		91	
Material Topics Training and Education				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision	21	
	3-2 List of material topics	1-5 Identification and Analysis of Material Topics	23	
	3-3 Management of material topics	5-3 Talent Development and Cultivation	32	
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee		83	
	404-3 Percentage of employees receiving regular performance and career development reviews	5-3 Talent Development and Cultivation	84 90	

GRI Standards	Disclosure Items	Chapter	Page number	Supplementary Notes
Material Topics Labor-Management Relations				
GRI 3 Material Topics 2021	3-1 Process to determine material topics	1-1 Sustainable Development Vision 1-5 Identification and Analysis of Material Topics 5-2 Employee Care and Support	21	
	3-2 List of material topics		23	
	3-3 Management of material topics		32	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	5-1 Novatech's Work Partners	74	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5-2 Employee Care and Support	77	
	401-3 Parental leave			
GRI 402 Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		78	

GRI Standards	Disclosure Items	Chapter	Page number	Supplementary Notes
Other Topics Economy				
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	2-1 Sustainable Governance and Risk Management	39	
GRI 202 Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	5-2 Employee Care and Support	75	
Other Topics Environment				
GRI 303 Water and Effluents 2018	303-3 Water withdrawal	4-4 Water Resources and Waste Management	70	
	306-1 Waste generation and significant waste-related impacts	4-4 Water Resources and Waste Management	70	
	306-2 Management of significant waste-related impacts		71	
GRI 306 Waste 2020	306-3 Waste generated		70-71	
	306-4 Waste diverted from disposal			
	306-5 Waste directed to disposal			
Other Topics Society				
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5-1 Novatech's Work Partners	73	
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5-2 Employee Care and Support	79	

Appendix III Sustainability Disclosure Indicators

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit	Note
1	Total energy consumed, percentage grid electricity, and percentage renewable energy	Quantitative	• Total energy consumed: parent company (standalone) 1,075.61 (GJ); total energy use of subsidiaries in the consolidated financial report 9,188.69 (GJ). • Percentage grid electricity: parent company (standalone) 611.13 kWh; total purchased electricity of subsidiaries in the consolidated financial report 5,829.1 kWh. • Percentage renewable energy: renewable energy percentage 0%.	Gigajoules (GJ), percentage (%)	None
2	Total energy consumed, percentage grid electricity, and percentage renewable energy	Quantitative	Total water consumed: parent company (standalone) 957.95 units; total water consumption of subsidiaries in the consolidated financial report 4,822.63 units.	Thousand cubic meters (1,000 m³)	None
3	Weight of hazardous waste generated and percentage recycled	Quantitative	In 2025, hazardous industrial waste generated from engineering works was 0.27 tonnes; waste recycling: %.	Tonnes (t), percentage (%)	Handled by commissioned contractor – incineration
4	Description of occupational accident categories, number of persons, and rate	Quantitative	• Occupational accident categories: minor incidents, moderate incidents, severe incidents • Number of persons: 2 persons in minor traffic incidents • Rate: 1.3%	Number, rate (%)	None
5	Disclosure of product lifecycle management: including the weight of end-of-life products and electronic waste, and the percentage recycled	Quantitative	Novatech is an engineering services company, not a manufacturer, and does not produce products; for the handling of related general waste, see "4-4 Water Resources and Waste Management"	Tonnes (t), percentage (%)	None
6	Description of the management of risks associated with the use of critical materials	Qualitative description	See 3-2 Sustainable Supply Chain Management	Not Applicable	None
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	No such incidents occurred in 2025	Reporting currency	None
8	Production of major products by product category	Quantitative	None	Varies by product type	None

Note 1: Where scrap materials are sold or otherwise recycled, relevant explanations should be provided. [Amendment Notes] 1. Amended the English unit symbol of Indicator 2 and the unit order of Indicator 4

Appendix IV SASB Standards Disclosure Index: Engineering and Construction Services

Disclosure Topic	Code	Unit of Measure	Disclosure Indicator	Corresponding Chapter and Notes	Corresponding Page
Environmental Impacts of Project Development	IF-EN-160a.1	Quantitative	Number of incidents of non-compliance with environmental permits, standards, and regulations	In 2025, Novatech had no violations of environmental protection regulations, permits, or standards	-
	IF-EN-160a.2	Qualitative description	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	1. 3-1 Sustainable Products and Services 2. 4-4 Water Resources and Waste Management	48-52 70-71
Structural Integrity and Safety	IF-EN-250a.1	Amount	Amount of defect- and safety-related rework costs	In 2025, Novatech had no rework incidents related to structural defects and safety, and therefore no related costs	-
	IF-EN-250a.2	Amount	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	In 2025, Novatech had no legal proceedings associated with defect- and safety-related incidents, and therefore no related loss amounts	-
Occupational Health and Safety	IF-EN-320a.1	Percentage	(1) Total recordable incident rate (TRIR) for (a) direct employees and (b) contract employees, and	By referencing CNS 45001/ISO 45001, we have established the Work Health and Safety Policy and related procedural documents and operational standards. Following the management process spirit of PDCA (Plan -> Do -> Check -> Act), we maintain system operation and implement Environmental Safety and Health management. Through the efforts of all Novatech employees and workers, Novatech continued its injury-free working hours record in 2025.	85
			(2) Fatality rate for (a) direct employees and (b) contract employees	Thanks to the efforts of all departments, there were no cases of occupational diseases and no occupational safety incidents in 2025 among both employees and contractors (excluding employee commuting accidents).	85
Lifecycle Impacts of Buildings and Infrastructure	IF-EN-410a.1	Quantitative	(1) Number of commissioned projects certified to a third-party sustainability standard during the reporting period (2) Number of active projects seeking such certification	(1) See 3-4 Customer Health and Safety (2) In 2025, Novatech had no active projects seeking third-party sustainability standard certification	59
	IF-EN-410a.2	Qualitative description	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	3-1 Sustainable Products and Services	48-52
Climate Impacts of Business Mix	IF-EN-410b.1	Amount	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	(1) None in 2025 (2) None in 2025	-
	IF-EN-410b.2	Amount	Amount of backlog cancellations associated with hydrocarbon-related projects	Novatech had no such cancelled or reduced projects in 2025	-
	IF-EN-410b.3	Amount	Amount of backlog for non-energy projects associated with climate change mitigation	3-1 Sustainable Products and Services	51
Business Ethics	IF-EN-510a.1	Quantitative, amount	(1) Number and (2) value of active projects in countries in the 20 lowest rankings in Transparency International's Corruption Perception Index	In 2025, Novatech had no contracted engineering orders in the 20 lowest-ranked countries in Transparency International's Corruption Perception Index	-
	IF-EN-510a.2	Amount	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anti-competitive practices	In 2025, Novatech had no legal proceedings associated with charges of bribery or corruption or anti-competitive practices, and therefore no related loss amounts	42
	IF-EN-510a.3	Qualitative description	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	2-2 Upholding Ethics and Integrity Management 2-3 Regulatory Compliance 3-2 Supply Chain Sustainability Management"	40-41 42 54-55
Activity Metrics	IF-EN-000.A	Quantitative	Number of Projects Under Construction	About Novatech	7
	IF-EN-000.B	Quantitative	Number of Completed Projects	About Novatech	
	IF-EN-000.C	Amount	Value of Projects Under Construction	About Novatech	

Appendix V TCFD (Task Force on Climate-related Financial Disclosures) and TPEX Listed Company Climate-related Information Index

TCFD Recommended Disclosures		Climate-related Information for TWSE/TPEX Listed Companies	Corresponding Chapters	Page number
Governance				
TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	1. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management	4-2 Climate Change and Greenhouse Gas Management	62-63
TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.			
Strategy				
TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Describe how identified climate risks and opportunities affect the company's operations, strategies, and finances (short-term, medium-term, long-term)	4-2 Climate Change and Greenhouse Gas Management	63-65
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Describe the financial impacts of extreme climate events and transition actions		
TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios (including a 2° C or more stringent scenario).	5. If scenario analysis is used to assess resilience to climate change risks, explain the scenarios, parameters, assumptions, analysis factors, and major financial impacts used		
Risk Management				
TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system	4-2 Climate Change and Greenhouse Gas Management	63-66
TCFD 3(b)	Describe the organization's processes for managing climate-related risks.			
TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.			
Metrics and Targets				
TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. If there is a transition plan for managing climate-related risks, explain the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks	4-2 Climate Change and Greenhouse Gas Management	66
TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas emissions and the related risks.	9. Greenhouse gas inventory verification status, reduction targets, strategies and specific action plans		67-78
TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	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)		68

Appendix VI Appendix. Climate-related information

Indicator	Item	Report chapter	Page number
1. Implementation of Climate-related Information	1. Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management	2-1 Sustainable Governance and Risk Management 4-2 Climate Change and Greenhouse Gas Management	35 62-63
	2. Describe how identified climate risks and opportunities affect the company's operations, strategies, and finances (short-term, medium-term, long-term)	4-2 Climate Change and Greenhouse Gas Management	66
	3. Describe the financial impacts of extreme climate events and transition actions	4-2 Climate Change and Greenhouse Gas Management	64
	4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system	4-2 Climate Change and Greenhouse Gas Management	65
	5. If scenario analysis is used to assess resilience to climate change risks, explain the scenarios, parameters, assumptions, analysis factors, and major financial impacts used	4-2 Climate Change and Greenhouse Gas Management	64-65
	6. If there is a transition plan for managing climate-related risks, explain the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks	4-2 Climate Change and Greenhouse Gas Management	66
	7. If internal carbon pricing is used as a planning tool, explain the basis for price setting. Novatech has not yet established internal carbon pricing	朋億尚未訂定內部碳定價	-
	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)	4-2 Climate Change and Greenhouse Gas Management - Greenhouse gas inventory	68
	9. Greenhouse gas inventory verification status, reduction targets, strategies and specific action plans	4-2 Climate Change and Greenhouse Gas Management - Greenhouse gas inventory	66-68
1-1 The Company's greenhouse gas inventory and assurance status for the most recent two years	1-1-1 Greenhouse gas inventory information: state the emissions (tonnes CO2e), intensity (tonnes CO2e / NT\$ million), and data coverage for the most recent two years. Note 1: Direct emissions (Scope 1) are emissions from sources owned or controlled by the company; energy indirect emissions (Scope 2) are indirect greenhouse gas emissions resulting from electricity, heat, or steam; and other indirect emissions (Scope 3) are emissions arising from the company's activities that are not energy indirect emissions, but come from emission sources owned or controlled by other companies. Note 2: The data coverage of direct emissions and energy indirect emissions shall follow the schedule set out in Article 4-1, Paragraph 2 of the Taipei Exchange "Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" (hereinafter, these Rules); other indirect emissions information may be disclosed voluntarily. Note 3: Greenhouse gas inventory standards: the Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization (ISO). Note 4: Greenhouse gas emissions intensity may be calculated per unit of product, service, or revenue, but at minimum the figure calculated on the basis of revenue (in NT\$ millions) shall be stated.		67
	1-1-2 Greenhouse gas assurance information State the assurance status for the most recent two years, including the assurance scope, assurance institution, assurance standards, and assurance opinion. Note 1: To be handled in accordance with the schedule set out in Article 4-1, Paragraph 3 of these Rules. Note 2: The assurance institution shall comply with the relevant provisions on sustainability report assurance institutions established by the Taiwan Stock Exchange Corporation and the Taipei Exchange. Note 3: For disclosure content, reference may be made to the best practice examples on the Taiwan Stock Exchange Corporate Governance Center website.	For the most recent two years, the assurance scope, assurance institution, and assurance standards showed no differences, and assurance statements were obtained. 4-1 Environmental Impact Management – Environmental Declaration and Environmental Policy / GHG Protocol Greenhouse Gas Verification Statement Certificate	5 61
1-2 Greenhouse gas reduction targets, strategies, and concrete action plans	State the greenhouse gas reduction base year and its data, reduction targets, strategies, and concrete action plans, and the achievement status of the reduction targets. Note 1: To be handled in accordance with the schedule set out in Article 4-1, Paragraph 4 of these Rules. Note 2: The base year shall be a year for which the inventory was completed on the basis of the consolidated financial report boundary. For example, under Article 4-1, Paragraph 2 of these Rules, companies with paid-in capital of NT\$10 billion or more shall complete the inventory of the 2024 consolidated financial report in 2025, making 2024 the base year; where a company has completed the consolidated financial report inventory earlier, that earlier year may serve as the base year, and base year data may be calculated as a single year or as the average of several years. Note 3: For disclosure content, reference may be made to the best practice examples on the Taiwan Stock Exchange Corporate Governance Center website.	4-2 Climate Change and Greenhouse Gas Management – Greenhouse Gas Reduction	61

Appendix VII IFRS Sustainability Disclosure Standards

According to the timetable of the "Roadmap for Taiwan's Alignment with the IFRS Sustainability Disclosure Standards" published by the FSC on August 17, 2023, consolidated subsidiaries of TWSE/TPEX listed companies shall provide the information required for sustainability disclosure in line with the parent company's (Acter Co., Ltd.) schedule. Accordingly, Novatech will voluntarily apply the IFRS Sustainability Disclosure Standards from 2027 (i.e., in 2028 it will disclose 2027 sustainability information prepared in accordance with the IFRS Sustainability Disclosure Standards, in the dedicated sustainability information chapter of the annual report). The adoption plan has been submitted to the Board of Directors, with progress controlled and tracked quarterly to ensure the relevant disclosure preparation work is completed on schedule; the specific adoption timeline is planned as follows:

	Work Item	Planned Completion Time
Phase 1	1-1. Establish a cross-departmental project team for adopting the IFRS Sustainability Disclosure Standards	Completed in Q4 2025
	1-2. Formulate the adoption plan	Completed in Q4 2025
	1-3. Identify material differences between current sustainability information and the IFRS Sustainability Disclosure Standards, and their impacts	Completed in Q1 2026
Phase 2	2-2. Identify sustainability-related risks and opportunities and their financial impacts, and assess material sustainability-related financial information	Expected completion in Q2 2026
	2-3. Identify and collect the required data	Expected completion in Q3 2026
Phase 3	3-1. Trial preparation of the dedicated sustainability information chapter of the annual report	Expected completion in Q3 2027
Phase 4	4-1. Announce and file the dedicated sustainability information chapter of the annual report	Expected completion in Q1 2028



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