

## **NOVA TECHNOLOGY CORPORATION**

**I. The Committee shall be composed of the entire number of independent directors.**

Each quarter, the Company's independent auditors present the findings of their review or audit reports regarding the financial results and internal control of the Company and its subsidiaries. The independent auditors are also required to communicate to the Independent Directors the impact of IFRSs updates and announcements, any issues under applicable laws and regulations that might affect the financial reports, as well as whether to adjust the entries.

**II. The major items of communication between the independent directors and the independent auditors :**

Date	Meeting	Attendees	The Major Items of the Communication	Result
Feb. 25, 2025	1 <sup>st</sup> Meeting between the independent auditors and the independent directors in 2025	Independent Director: Chih-Yi Chi Independent Director: Sheng-Yung Yang (Presented by visual communication network) Independent Director: Cheng Li Independent Director: Hui-Yin Chiu Internal auditing officer: Shih-Pang-Wang Accounting Firms: Chien-Hui Lu CPA 、Shih-Tsai Han	1. The Company's independent auditors explained the financial position, financial performance and the cash flow for the year ended December 31, 2024. Also explained the responsibility of audit the consolidated financial statements. 2. The Company's independent auditors explained the audit results about the consolidated financial statements for the year December 31, 2024. 3. The independent auditors explained the key audit matters, changes in accounting estimates and errors. 4. The Company's independent auditors explained and communicated the effect of newly revised laws and regulations.	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.

Date	Meeting	Attendees	The Major Items of the Communication	Result
May. 6, 2025	2 <sup>nd</sup> Meeting between the independent auditors and the independent directors in 2025	Independent Director: Chih-Yi Chi Independent Director: Sheng-Yung Yang (Presented by visual communication network) Independent Director: Cheng Li Independent Director: Hui-Yin Chiu (Presented by visual communication network) Internal auditing officer: Shih-Pang-Wang Accounting Firms: Chien-Hui Lu CPA 、Shih-Tsai Han	<ol style="list-style-type: none"> <li>1. The Company's independent auditors presented the financial position, financial performance and the cash flow for three months ended March 31, 2025. Also explained the responsibility of review the consolidated financial statements.</li> <li>2. The Company's independent auditors explained the review results about the consolidated financial statements for three months ended March 31, 2025.</li> <li>3. The independent auditors explained the key audit matters, changes in accounting estimates and errors.</li> <li>4. The Company's independent auditors explained and communicated the effect of newly revised laws and regulations.</li> </ol>	<p>There were no comments at this meeting.</p> <p>The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.</p>
Aug. 5, 2025	3 <sup>rd</sup> Independent Meeting between the independent auditors and the independent directors in 2025	Independent Director: Mei-Li Hus Independent Director: Chyan Yang Independent Director: Hui-Hsin Yeh Independent Director: Feng-Di Lung Accounting Firms: Chien-Hui Lu CPA 、Shih-Tsai Han	<ol style="list-style-type: none"> <li>1. The Company's independent auditors presented the financial position, financial performance and the cash flow for six months ended June 30, 2025. Also explained the responsibility of review the consolidated financial statements.</li> <li>2. The Company's independent auditors explained the review results about the consolidated financial statements for six months ended June 30, 2025.</li> <li>3. The independent auditors explained the key audit matters, changes in accounting estimates and errors.</li> </ol>	<p>There were no comments at this meeting.</p> <p>The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.</p>

Date	Meeting	Attendees	The Major Items of the Communication	Result
			4. The Company's independent auditors explained and communicated the effect of newly revised laws and regulations.	
Nov. 6, 2025	4 <sup>th</sup> Meeting between the independent auditors and the independent directors in 2025	Independent Director: Mei-Li Hus Independent Director: Chyan Yang (Presented by visual communication network) Independent Director: Hui-Hsin Yeh Independent Director: Feng-Di Lung (Presented by visual communication network) Accounting Firms: Chien-Hui Lu CPA 、Shih-Tsai Han	1. The Company's independent auditors presented the financial position, financial performance and the cash flow for nine months ended September 30, 2025. Also explained the responsibility of review the consolidated financial statements. 2. The Company's independent auditors explained the review results about the consolidated financial statements for nine months ended September 30, 2025. 3. The independent auditors explained the key audit matters, changes in accounting estimates and errors. 4. The Company's independent auditors explained and communicated the effect of newly revised laws and regulations.	There were no comments at this meeting. The consolidated financial statements approved by the audit committee and the board of directors. The related information will be uploaded within statutory period.