

NOVA TECHNOLOGY CORP.

2026 Annual Shareholders' Meeting Minutes

(Translation)

Time : 9:00 a.m on Tuesday, May 26, 2026

Place : No. 88, Zhuangjing 1st Rd., Zhubei City, Hsinchu County 302044, Taiwan
(R.O.C.) (Room 105, 1st Floor, Bi-Zhen Building, National Taiwan
University Zhubei Campus)

Meeting type : Hybrid Shareholders' Meeting

(physical shareholders meeting supported by video conferencing)

E-Meeting Platform : Taiwan Depository & Clearing Corporation

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

Shareholders in attendances :

A total of 51,202,301 shares were represented by shareholders, of these, 49,642,786 votes casted electronically and votes casted through the e-Meeting platform, accounting for 65.81% of the company's total outstanding shares, which stands at 77,801,485 shares.

Directors in attendances :

Chin-Li Liang, Chairperson of the Board of Directors

Jung-Tang Yang, Director

Wei Ma, Director & President

Hui-Hsin Yeh, Independent Director, the Convener of Audit Committee

Mei-Li Hus, Independent Director

Chyan Yang, Independent Director

Feng-Di Lung, Independent Director

Attending as Delegates :

Chun-Yen Ou, CFO

Chien Hui Lu, CPA

Hui-Chi Yang, Attorney-at-law

Chairperson : Chin-Li Liang

Recorded by : Chun-Yen Ou

1. Call the Meeting to Order : The aggregate shareholding of the shareholders present constituted a quorum. The chairman called the meeting to order.

2. Chairperson Remarks : (omitted)

3. Report Items :

Report No. 1 : To report the business of 2025. (Proposed by the Board of Directors)

Explanation : For the company's 2025 business reports and financial related statements are attached hereto as Attachments 1 and 2.

ReportNo. 2 : 2025 Audit Committee's Review Report. (Proposed by the Board of Directors)

Explanation : The Audit Committee's Review Report is attached hereto as Attachment 3.

Report No. 3 : To report 2025 remuneration to directors and employees' compensation. (Proposed by the Board of Directors)

Explanation :

(1) According to the Article 19-1 of the Articles of Incorporation.

(2) The company proposed to allocate 5% for employee compensation (not less than 3%) in the amount of NT\$67,811,282. It also planned to allocate 2% for the remuneration of directors (not higher than 5%)

in the amount of NT\$27,124,513. The employees' and directors' remuneration are to be distributed in cash. There is no difference between the amount of employees' and directors' remuneration recognized in the 2025 financial statements.

Report No. 4 : To report the cash dividend distribution of 2025. (Proposed by the Board of Directors)

Explanation : Cash dividends on common shares for the first half of 2025 at the total amount of NT\$233,404,455 (NT\$3 per share) were distributed on January 30, 2026; cash dividends on common shares for the second half of 2025 at the total amount of NT\$544,610,395 (NT\$7 per share). When distributing cash dividends, the total amount paid to each shareholder shall be in whole NT dollars and any fractional amount less than one NT dollar shall be rounded up to the next NT dollar. The resulting difference shall be recognized as a Company expense. If the distribution of earnings for the second half of the 2025 needs to be adjusted due to a change in the total number of the Company's outstanding shares, resulting in a change in the dividend payout ratio, it is proposed to authorize the Chairperson to handle the matter at his discretion.

Report No. 5 : To report the collection of 2025 remuneration to the directors. (Proposed by the Board of Directors)

Explanation :

(1) Policies, standards, and packages, procedure for determining remuneration to Directors and Independent Directors, and linkage thereof to operating performance and future risk exposure:

I. Director

Remuneration for directors shall be determined according to the company's Regulations Governing Remuneration Paid to Directors and Functional Committee. And include corporate sustainability indicators such as legal compliance, corporate governance, risk control, corporate social responsibility. Remuneration for directors includes transportation and attendance fare for directors per meeting. According to Article 19-1 of the Articles of Incorporation, when distributing the

surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not more than five percent of the income before tax exclude the amount of employees' and directors' remuneration as remuneration to directors and is stipulated with the Company's performance. The remuneration to directors shall be approved by Remuneration Committee and Board of Directors. The Directors' remuneration will not be paid to Independent Directors.

II. Independent Director

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

(2) The collection of 2025 remuneration to the directors is attached hereto as Attachment 4.

Report No. 6 : To report the amendment of the Company's " Sustainable Development Best Practice Principles ".

(Proposed by the Board of Directors)

Explanation : In order to conform to the amendments of related laws, the company hereby amended "Sustainable Development Best Practice Principles" is attached hereto as Attachment 5.

4. Proposed Resolutions

Proposal No. 1 : To approve 2025 Business Report and Financial Statements.
(Proposed by the Board of Directors)

Explanation :

- (1) The Parent Company Only Financial Statements and Consolidated Financial Statements of the Company in 2025 have been approved at the Board of Directors on February 26, 2026 and audited by Chien-Hui Lu and Cheng-Hsueh Chen the CPA of KPMG Firm. The Financial Statements mentioned above, along with Business Report, have been verified by the Audit Committee and the review report was issued, accordingly.
- (2) 2025 Business Report, Independent Auditors' Report, and the aforementioned Financial Statements are attached hereto as Attachments 1 and 2.

Voting Results : Shares represented at the time of voting : 51,202,301 (including 49,642,786 votes voted via electronic transmission and E-Meeting)

Voting Results	% of the total represented share present
Votes in favor : 49,429,893 votes (including 47,885,378 votes voted via electronic transmission and E-Meeting)	96.53%
Votes against : 37,749 votes (including 37,749 votes voted via electronic transmission and E-Meeting)	0.07%
Votes invalid: 0 votes	0.00%
Votes abstained: 1,734,659 votes (including 1,719,659 votes voted via electronic transmission and E-Meeting)	3.38%

Resolution : The above proposal be and hereby was apporved as proposed.

Proposal No. 2 : To approve the proposal for distribution of 2025 profits.

(Proposed by the Board of Directors)

Explanation : The 2025 Profit Distribution Table as follows:

**NOVA TECHNOLOGY CORP.
PROFIT DISTRIBUTION TABLE
Year 2025**

	Unit: NTD
Beginning retained earnings	1,212,692,240
Add: Remeasurement of Defined Benefit Obligation	56,400
Add: Net Income of 2025	1,040,217,402
Less: 10% Legal reserve	104,027,380
Retained Earnings Available for Distribution as of December 31, 2025	2,148,938,662
Distribution items:	
Less:Cash Dividend to shareholders in the first half of 2025	233,404,455
Less:Cash Dividend to shareholders in the second half of 2025	544,610,395
Unappropriated retained earnings	1,370,923,812

Note 1:Cash dividend distribution has been resolved by the Board of Directors and reported to this shareholder's meeting.

Note 2:If the distribution of earnings for the second half of the 2025 needs to be adjusted due to a change in the total number of the Company's outstanding shares, resulting in a change in the dividend payout ratio, it is proposed to authorize the Chairperson to handle the matter at his discretion.

Voting Results : Shares represented at the time of voting : 51,202,301 (including 49,642,786 votes voted via electronic transmission and E-Meeting)

Voting Results	% of the total represented share present
Votes in favor : 49,444,343 votes (including 47,899,828 votes voted via electronic transmission and E-Meeting)	96.56%
Votes against : 37,749 votes (including 37,749 votes voted via electronic transmission and E-Meeting)	0.07%
Votes invalid: 0 votes	0.00%
Votes abstained: 1,720,209 votes (including 1,705,209 votes voted via electronic transmission and E-Meeting)	3.35%

Resolution : The above proposal be and hereby was apporved as proposed.

5. Discussion Items

Proposal No. 1 : To amend the Company's "Procedure for Acquisition or Disposal of Assets" and "Procedures for Loaning of Company Funds".
(Proposed by the Board of Directors)

Explanation : In order to meet the needs of the company's operations, the company hereby amended "Procedure for Acquisition or Disposal of Assets" and "Procedures for Loaning of Company Funds" is attached hereto as Attachments 6 and 7.

Voting Results : Shares represented at the time of voting : 51,202,301 (including 49,642,786 votes voted via electronic transmission and E-Meeting)

Voting Results	% of the total represented share present
Votes in favor : 48,182,270 votes (including 46,637,755 votes voted via electronic transmission and E-Meeting)	94.10%
Votes against : 1,298,900 votes (including 1,298,900 votes voted via electronic transmission and E-Meeting)	2.53%
Votes invalid: 0 votes	0.00%
Votes abstained: 1,721,131 votes (including 1,706,131 votes voted via electronic transmission and E-Meeting)	3.36%

Resolution : The above proposal be and hereby was approved as proposed.

Proposal No. 2 : Proposed IPO of RMB Shares (A Shares) and Listing on the ChiNext Board of the SZSE by Subsidiary Suzhou Winmax Technology Co., Ltd. (Proposed by the Board of Directors)

Explanation :

(1) Purpose

Suzhou Winmax Technology Co., Ltd. (hereinafter referred to as “Suzhou Winmax”), a subsidiary of the Company, plans to apply for listing on the ChiNext Board of the SZSE in order to enhance its market visibility and strengthen its competitiveness. The Company directly holds an 86.59% equity interest in Suzhou Winmax. The successful listing of this subsidiary is expected to bring positive effects to the Company’s corporate image and business operations and create added value to its investments. The Company and all its shareholders are expected to benefit therefrom.

(2) Impact on the finance and business of the listed company

I. Influence on Financial Management

A. The listing of the A-shares issued by Suzhou Winmax is expected to increase the shareholders' equity of the

Company. Due to the improvement of Suzhou Winmax's market status and corporate image, the expansion of its business operations in China is expected to contribute to an increase in the net profit attributable to the Company.

B. Improve the financial structure and reduce relevant expenses

The listing of the A-shares issued by Suzhou Winmax, if successful, will help the Company build up and diversify its funding sources in China through the local subsidiary. This will effectively lower the current capital costs and reduce financial expenses.

C. The public offering and listing will not involve any share transfer among the existing shareholders

After this public offering, the Company shall retain its control over Suzhou Winmax. The stocks to be listed this time, furthermore, are issued through public offering of new shares.

II. Influence to business development

A. The listing of the A-shares issued by Suzhou Winmax will further enhance the Company's corporate image in the local society, attract talents, and help ensure the stability of key employees through retention incentives such as employee stock option programs. These measures will be beneficial to the Company in developing the group's business prospects.

B. Through the A-share listing, Suzhou Winmax will be able to reinvest the funds raised and replicate its existing successful model to expand the China market, further increase its production capacity, strengthen its R&D capabilities, raise the industry's competitive threshold, enhance the Company's existing value advantages, and generate profits for the Company.

(3) Proposed changes in the organizational structure and business

The organizational structure and business will be the same as now.

There is no expected adjustment in the future.

(4) Impact of the proposed changes in the organizational structure and business on the listed company

The organizational structure and business will be the same as now. There is no effect in the future.

(5) Method of Share Dispersion of the Subsidiary

Suzhou Winmax intends to conduct an IPO of RMB Shares (A Shares) and Listing on the ChiNext Board of the SZSE. The par value of each share will be RMB 1. In accordance with relevant regulations at the place of listing, the shares shall be dispersed as follows:

I. Methods of Dispersion

Public offering will be conducted. Specifically, new shares will be issued and no transfer of existing shares of the Company will be involved. The issuance will adopt a combination of offline enquiry and allotment to institutional investors and online pricing and subscription by public investors, or other methods approved by the China Securities Regulatory Commission (including, but not limited to, allotment to strategic investors).

II. Number of Shares to be Issued for this Public Offering

According to relevant regulations at the place of listing, the total number of shares issued shall reach at least 25% of the total capital after the issuance (estimated at 70 million shares). The actual number of shares to be issued shall be subject to the approval of the China Securities Regulatory Commission. If the IPO of RMB Shares (A Shares) is approved as expected, before administering ownership dispersion prior to the listing, Suzhou Winmax will solicit the written opinion of an independent expert in advance regarding the reasonableness of the number and price of shares to be issued and the potential impact on the Company's shareholders. The expert opinion shall be submitted to the Audit Committee of the Company for review and further reported to the Board of Directors for discussion.

(6) Estimated Reduction in Shareholding Ratio

Suzhou Winmax intends to conduct an IPO of RMB Shares (A Shares) and Listing on the ChiNext Board of the SZSE. New shares will be issued and no transfer of existing shares of the Company will be involved. According to relevant regulations at the place of listing, the targets of the new issuance shall be qualified investors as specified by the China Securities Regulatory Commission or the SZSE. The Company shall not participate in the subscription. After the issuance of new shares, the Company's shareholding ratio is expected to be 64.95%.

(7) Basis of price determination

According to relevant regulations at the place of listing, the issuing price shall be determined through enquiries to the enquiry objects.

(8) Parties to whom equities are to be assigned or specified persons being contacted

According to relevant regulations at the place of listing, the targets of the new issuance shall be investors who meet the qualifications specified by the China Securities Regulatory Commission or the SZSE. The Company shall not participate in the subscription.

(9) Whether the listed company remains listing or not

The successful listing of the A-shares of Suzhou Winmax will not affect the continued listing of the Company in Taiwan's stock market.

(10) Any other matters that need to be specified

Suzhou Winmax, considering the long-term development of its business, intends to apply to the competent authority in China for the IPO of RMB Shares (A Shares) and listing. However, the application has not yet been submitted, and there remains uncertainty and unpredictability as to the timing of submission and the duration of the application process.

I. To facilitate the IPO of RMB Shares (A Shares) and Listing on the ChiNext Board of the SZSE, it is proposed that the

shareholders' meeting grant the board of directors or its designated personnel full authority to make necessary adjustments based on the implementation of the listing plan, the opinions of relevant governmental authorities, the regulations at the place of listing, market conditions, or other applicable circumstances. The board of directors or its designated personnel shall have full authority to handle all matters related to this IPO and listing, including but not limited to engaging professional advisers, determining the issuing terms, issuing time, issuing amount, issuing counterparties, issuing method, pricing methodology, issuing price (including price range and final pricing), base date, strategic allocation (if any), use of proceeds, modifying and signing the Horizontal Competition Agreement, commitment letter for stabilizing the stock price, other commitment letters, confirmation letters and related documents, and handling any other matters in connection with this IPO and Listing.

II. This proposal will not be terminated before completion or other resolutions are obtained.

Voting Results : Shares represented at the time of voting : 51,202,301 (including 49,642,786 votes voted via electronic transmission and E-Meeting)

Voting Results	% of the total represented share present
Votes in favor : 49,427,229 votes (including 47,882,714 votes voted via electronic transmission and E-Meeting)	96.53%
Votes against : 54,950 votes (including 54,950 votes voted via electronic transmission and E-Meeting)	0.10%
Votes invalid: 0 votes	0.00%
Votes abstained: 1,720,122votes (including 1,705,122 votes voted via electronic transmission and E-Meeting)	3.35%

Resolution : The above proposal be and hereby was apporved as proposed.

6. Questions and Motions : None.

7. Adjournment : 9:36 a.m

No shareholder questions in this shareholder meeting.

Note1. Minutes of the shareholders' general meeting only include the essentials of the results of the discussions and their results. The content, procedures, and speeches of shareholders are still subject to the audio-visual records of the meeting.

Note2. The proportions of approval votes, disapproval votes, abstention votes, and invalid votes to total votes were rounded down to the second decimal place, and may not total 100.00%.

Business Report of 2025

2025 Business Review

A. Implementation results of business plan

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

Unit: NTD thousands, %

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

(1) State of 2025 budget implementation :

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

(2) Financial structure and profitability

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

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

B. Technology and R&D Overview:

Although facing the overall economic slump, Nova Tech actively invests in R&D aspect. The R&D department continuously develops various innovative engineering methods and equipment improvements for different industries and projects in order to meet customers' needs and enhance our advantages. Including the development of the online mixed acid system, optimization of cleaning machines, etc.

Business Plan for 2026

A. Business objectives

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

B. Sales forecast and sales policy

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

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

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

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

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

Future development strategy

High-tech process supply systems are mainly used in semiconductor, optoelectronics, and other high-investment industries, where safety and quality requirements are competitive. The technology and demand of high-tech industries are changing with each passing day, which can adapt to the

changes in the market and raise the development of the business, so that they can survive and grow rapidly under the elimination mechanism of market. In the situation where the competition between domestic and foreign peers has become more intense, technological capabilities, scale economies, efficiency enhancement, and integration services are the winning factors. In view of this, the company continued to carry out research and development of related products, seeking cooperation between domestic and foreign advanced products and manufacturers, and constantly self-improvement, in response to market demand and future development. The Company will seek for the opportunities in integration of industrial up-stream and down-stream to increase the overall synergy.

Due to climate and environmental changes, water shortages are spreading throughout the world. The World Meteorological Organization predicts that one billion people will face drinking water crisis in the global coastal areas in 2050. Our company has cooperated with international water resources professional companies to develop water resources related system equipment and engineering to provide customers with the best solutions and services, and to take the responsibilities of global citizens.

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

A. External competitive environment

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

B. Regulatory environment

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

C. Macroeconomic conditions

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

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

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

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

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

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

Important production and sales policies

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

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

Corporate Social Responsibility

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

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

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

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

Sincerely,

Chairperson: Chin-Li Liang

President: Wei Ma

Accounting Manager: Chun-Yen Ou

Independent Auditors' Report

To the Board of Directors of Nova Technology Corporation:

Opinion

We have audited the consolidated financial statements of Nova Technology Corporation (“the Company”) and its subsidiaries (“the Group”), which comprise the consolidated balance sheet as of December 31, 2025 and 2024, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”). Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our judgment, the key audit matters should be reflected in our report are as follow:

Recognition of construction contract revenue (including estimated total budget cost)

Please refer to Note 4(15) “Revenue (Revenue from contract with customers)”, Note 5 “Major Sources of Accounting Judgments, Estimations and Assumptions of Uncertainty”, and Note 6(21) “Revenue from contracts with customers” to the consolidated financial statements.

Description of key audit matter:

The Group recognized its revenue by the completion level. The completion level is based on the cost for each contract at year-end. The management will re-evaluate the cost if the total budget had significantly increased or decreased, and will recalculate the percentage of completion in accordance with the adjusted cost. The accuracy of the construction contract revenue may be affected by the completion level and appropriateness of the estimation of total budget cost. Thus, we considered the recognition of revenue as the key matters of our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: testing the Group's internal control of sales and receipt cycle to assess whether there are any defects and irregularities of internal control systems; reviewing major contracts to understand the specific terms and risks of contracts; comparing the actual construction costs and the estimated construction costs to evaluate rationality of the estimation method used; and assessing whether the Group's accounting policy on revenue recognition is in accordance with the related accounting standards.

Other Matter

The Company has prepared its parent-company-only financial statements as of and for the years ended December 31, 2025 and 2024, on which we have issued an unmodified opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chien-Hui Lu and Cheng-Hsueh Chen.

KPMG

Taipei, Taiwan (Republic of China)
February 26, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying consolidated financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and consolidated financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation and subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

		<u>December 31, 2025</u>		<u>December 31, 2024</u>				<u>December 31, 2025</u>		<u>December 31, 2024</u>	
Assets		Amount	%	Amount	%	Liabilities and Equity		Amount	%	Amount	%
Current assets:						Current liabilities:					
1100	Cash and cash equivalents (note 6(1))	\$ 3,667,709	31	3,650,174	30	2150	Notes payable	20,423	-	15,329	-
1110	Financial assets at fair value through profit or loss — current (note 6(2))	21,060	-	41,000	-	2170	Accounts payable	1,701,458	14	1,867,912	15
1136	Financial assets at amortised cost-current (note 6(4))	19,794	-	-	-	2130	Current contract liabilities (notes 6(21) and 7)	1,096,846	10	2,008,591	16
1150	Notes receivable, net (note 6(5))	295,228	3	421,743	3	2201	Salaries and bonus payable	516,580	4	523,113	4
1170	Accounts receivable, net (note 6(5))	2,972,185	26	3,099,953	25	2216	Dividends payable	233,405	2	225,759	2
1180	Accounts receivable — related parties, net (notes 6(5) and 7)	664	-	895	-	2250	Provision-current(note 6(15))	110,150	1	100,148	1
1140	Current contract assets (notes 6(21) and 7)	2,148,396	18	2,030,245	17	2280	Lease liabilities-current (notes 6(14) and 7)	53,790	-	46,921	-
1210	Other receivables due from related parties, net (note 7)	-	-	193	-	2321	Due in one year or one operating cycle or execution of putable bonds payable (note 6(13))	-	-	44,330	-
1310	Inventories (note 6(6))	946,225	8	1,611,812	13	2399	Other current liabilities	274,933	2	438,681	4
1421	Prepayments to suppliers	167,729	1	163,682	1			4,007,585	33	5,270,784	42
1476	Other financial assets — current (notes 6(7) and 8)	86,967	1	133,980	1						
1479	Other current assets	35,758	-	42,473	-		Non-Current liabilities:				
		10,361,715	88	11,196,150	90	2550	Provisions—non-current (note 6(15))	2,500	-	2,500	-
Non-current assets:						2570	Deferred tax liabilities (note 6(17))	542,409	5	427,075	3
1517	Financial assets at fair value through other comprehensive income — non-current (note 6(3))	577,699	5	417,111	4	2580	Lease liabilities—non-current (notes 6(14) and 7)	83,257	1	61,678	1
1535	Financial assets at amortised cost—non-current (note 6(4))	20,000	-	19,578	-	2640	Net defined benefit liability—non-current (note 6(16))	7,826	-	10,139	-
1600	Property, plant, and equipment (note 6(9))	498,667	4	441,693	4			635,992	6	501,392	4
1755	Right-of-use assets(notes 6(10) and 7)	168,041	2	141,775	1		Total liabilities	4,643,577	39	5,772,176	46
1780	Intangible assets (note 6(11))	40,681	-	43,799	-		Equity (notes 6(13) , (18) and (19)):				
1840	Deferred tax assets (note 6(17))	97,154	1	91,789	1		Equity attributable to owners of parent:				
1990	Other non-current assets	14,245	-	25,547	-	3100	Ordinary share capital	389,007	3	373,561	3
		1,416,487	12	1,181,292	10	3140	Advance receipts for share capital	-	-	12,523	-
						3200	Capital surplus	1,862,382	16	1,779,745	15
						3300	Retained earnings	2,702,532	23	2,595,877	21
						3400	Other equity	381,254	4	209,734	2
							Total equity attributable to owners of parent:	5,335,175	46	4,971,440	41
						36XX	Non-controlling interests (note 6(8))	1,799,450	15	1,633,826	13
							Total equity	7,134,625	61	6,605,266	54
Total assets		\$ 11,778,202	100	12,377,442	100		Total liabilities and equity	\$ 11,778,202	100	12,377,442	100

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation and subsidiaries

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		For the years ended December 31,			
		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (notes 6(21) and 7)	\$ 8,915,042	100	10,382,310	100
5000	Operating costs (notes 6(6), (14), (19), (23) and 7)	6,029,779	68	7,287,607	70
	Gross profit	2,885,263	32	3,094,703	30
	Operating expenses (notes 6(5), (14), (19), (23) and 7):				
6100	Selling expenses	237,793	3	223,316	2
6200	Administrative expenses	644,174	7	627,184	6
6300	Research and development expenses	263,228	3	207,420	2
6450	Expected credit loss	44,778	-	114,620	1
		1,189,973	13	1,172,540	11
	Net operating income	1,695,290	19	1,922,163	19
	Non-operating income and expenses (notes 6(14) 、(22) and 7)				
7100	Interest income	51,091	-	45,083	-
7020	Other gains and losses, net	68,266	1	140,230	1
7050	Finance costs	(6,348)	-	(16,602)	-
		113,009	1	168,711	1
7900	Income before income tax	1,808,299	20	2,090,874	20
7950	Less: income tax expenses (note 6(17))	489,312	5	584,527	6
	Net Income	1,318,987	15	1,506,347	14
8300	Other comprehensive income:				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(16))	56	-	(340)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	160,588	2	76,269	1
8349	Income tax related to items that will not be reclassified subsequently	-	-	-	-
	Total items that will not be reclassified subsequently to profit or loss	160,644	2	75,929	1
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences on translation of foreign financial statements	18,849	-	72,824	1
8399	Income tax related to items that may be reclassified subsequently (note 6(17))	(3,983)	-	(24,854)	-
	Total items that may be reclassified subsequently to profit or loss	14,866	-	47,970	1
8300	Other comprehensive income	175,510	2	123,899	2
	Comprehensive income	<u>\$ 1,494,497</u>	<u>17</u>	<u>1,630,246</u>	<u>16</u>
	Net profit attributable to:				
	Owners of parent	\$ 1,040,217	12	1,278,793	12
	Non-controlling interests	278,770	3	227,554	2
		<u>\$ 1,318,987</u>	<u>15</u>	<u>1,506,347</u>	<u>14</u>
	Comprehensive income attributable to:				
	Owners of parent	\$ 1,211,793	14	1,408,856	14
	Non-controlling interests	282,704	3	221,390	2
		<u>\$ 1,494,497</u>	<u>17</u>	<u>1,630,246</u>	<u>16</u>
	Earnings per share (New Taiwan Dollars) (note 6(20))				
9750	Basic earnings per share	<u>\$ 13.37</u>		<u>17.10</u>	
9850	Diluted earnings per share	<u>\$ 13.30</u>		<u>16.38</u>	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation and subsidiaries

Consolidated Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings							Exchange differences on translation of foreign financial statements	Other equity Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total other equity interest	Total equity attributable to owners of parent	Non-control ling interests	Total equity
	Ordinary share capital	Capital collected in advance	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total						
Balance at January 1, 2024	\$ 358,897	9,093	1,392,651	498,834	-	1,590,935	2,089,769	(82,348)	161,679	79,331	3,929,741	857,063	4,786,804
Net income	-	-	-	-	-	1,278,793	1,278,793	-	-	-	1,278,793	227,554	1,506,347
Other comprehensive income (loss)	-	-	-	-	-	(340)	(340)	54,134	76,269	130,403	130,063	(6,164)	123,899
Total comprehensive income (loss)	-	-	-	-	-	1,278,453	1,278,453	54,134	76,269	130,403	1,408,856	221,390	1,630,246
Appropriation and distribution of retained earnings:													
Legal reserve	-	-	-	98,585	-	(98,585)	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(744,498)	(744,498)	-	-	-	(744,498)	(144,111)	(888,609)
Conversion of convertible bonds	14,664	3,430	257,183	-	-	-	-	-	-	-	275,277	-	275,277
Effect of capital increase and share-based payment of subsidiaries	-	-	128,732	-	-	(27,847)	(27,847)	-	-	-	100,885	(35,187)	65,698
Changes in ownership interests of subsidiaries	-	-	1,179	-	-	-	-	-	-	-	1,179	1,407	2,586
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	733,264	733,264
Balance at December 31, 2024	373,561	12,523	1,779,745	597,419	-	1,998,458	2,595,877	(28,214)	237,948	209,734	4,971,440	1,633,826	6,605,266
Net income	-	-	-	-	-	1,040,217	1,040,217	-	-	-	1,040,217	278,770	1,318,987
Other comprehensive income (loss)	-	-	-	-	-	56	56	10,932	160,588	171,520	171,576	3,934	175,510
Total comprehensive income (loss)	-	-	-	-	-	1,040,273	1,040,273	10,932	160,588	171,520	1,211,793	282,704	1,494,497
Appropriation and distribution of retained earnings:													
Legal reserve	-	-	-	124,234	-	(124,234)	-	-	-	-	-	-	-
Special reserve	-	-	-	-	17,378	(17,378)	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(933,618)	(933,618)	-	-	-	(933,618)	(139,142)	(1,072,760)
Conversion of convertible bonds	15,446	(12,523)	41,451	-	-	-	-	-	-	-	44,374	-	44,374
Share-based payments	-	-	39,552	-	-	-	-	-	-	-	39,552	6,124	45,676
Changes in ownership interests of subsidiaries	-	-	1,634	-	-	-	-	-	-	-	1,634	(1,634)	-
Changes in non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	17,572	17,572
Balance at December 31, 2025	\$ 389,007	-	1,862,382	721,653	17,378	1,963,501	2,702,532	(17,282)	398,536	381,254	5,335,175	1,799,450	7,134,625

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation and subsidiaries

Consolidated Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31,	
	2025	2024
Cash flows from operating activities:		
Income before income tax	\$ 1,808,299	2,090,874
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	92,070	91,041
Amortization expense	24,001	34,705
Expected credit impairment losses	44,778	114,620
(Gains) loss on financial assets at fair value through profit or loss	(60)	611
Interest expense	6,348	16,602
Provision for inventory devaluation loss (reversal gain)	(14,327)	53,277
Interest income	(51,091)	(45,083)
Dividend income	(17,236)	(22,305)
Share-based payment	45,676	65,698
Loss (gain) on disposal of property, plant and equipment	878	(1,726)
Others	167	(77)
Total adjustments to reconcile profit	131,204	307,363
Changes in operating assets and liabilities:		
Changes in operating assets:		
Notes and accounts receivable	208,204	(1,796,787)
Accounts receivable due from related parties	231	74,732
Other receivable due from related parties	193	(8)
Contract assets	(118,151)	3,249
Inventories	680,608	460,149
Other current assets	76,010	467,381
Total changes in operating assets	847,095	(791,284)
Changes in operating liabilities:		
Notes and accounts payable	(161,360)	124,309
Contract liabilities	(911,745)	408,664
Accrued expenses and other current liabilities	(68,178)	253,480
Net defined benefit liability, non-current	(2,257)	(18,336)
Total changes in operating liabilities	(1,143,540)	768,117
Total adjustments	(165,241)	284,196
Cash flows generated from operations	1,643,058	2,375,070
Interest received	51,331	40,882
Dividends received	17,236	22,305
Interest paid	(6,301)	(12,462)
Income taxes paid	(485,419)	(484,214)
Net cash flows from operating activities	1,219,905	1,941,581

(Continued)

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation and subsidiaries

Consolidated Statements of Cash Flows (Continued)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31,	
	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets at amortised cost	(20,000)	(19,500)
Acquisition of financial assets at fair value through profit or loss	-	(323)
Proceeds from disposal of financial assets at fair value through profit or loss	20,035	425
Increase in prepayments for investments	-	(10,600)
Acquisition of property, plant and equipment	(97,320)	(78,239)
Proceeds from disposal of property, plant, and equipment	7,284	2,560
Acquisition of intangible assets	(18,014)	(22,207)
Acquisition of right-of-use assets	-	(36,660)
(Increase) decrease in other financial assets—current	(26,785)	38,144
Decrease in other non—current assets	11,302	4,505
Net cash flows used in investing activities	(123,498)	(121,895)
Cash flows from financing activities:		
Increase in short-term loans	1,816,252	713,054
Decrease in short-term loans	(1,816,252)	(1,167,755)
Payment of lease liabilities	(55,219)	(54,339)
Cash dividends paid	(1,065,114)	(915,245)
Change in non-controlling interests	14,572	733,264
Other additional paid-in capital	-	2,586
Net cash flows used in financing activities	(1,105,761)	(688,435)
Effect of exchange rate changes	26,889	94,284
Net increase in cash and cash equivalents	17,535	1,225,535
Cash and cash equivalents at beginning of period	3,650,174	2,424,639
Cash and cash equivalents at end of period	\$ 3,667,709	3,650,174

See accompanying notes to consolidated financial statements.

Independent Auditors' Report

To the Board of Directors of Nova Technology Corporation:

Opinion

We have audited the accompany parent company only financial statements of Nova Technology Corporation (the "Company"), which comprise the parent company only statement of financial position as of December 31, 2025 and 2024, and the parent company only statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Parent company only financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the Parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our judgment, the key audit matters should be reflected in our report are as follow:

Recognition of construction contract revenue (including estimated total budget cost)

Please refer to Note 4(14) "Revenue (Revenue from contract with customers)", Note 5 "Major Sources of Accounting Judgments, Estimations and Assumptions of Uncertainty", and Note 6(19) "Revenue from contracts with customers" to the parent company only financial statements.

Description of key audit matter:

The Company recognized its revenue by using the percentage of completion method. The completion level is based on the cost for each contract at year end. The management will re-evaluate the cost if the total budget had significantly increased or decreased, and will recalculate the percentage of completion in accordance with the adjusted cost. The accuracy of the construction contract revenue may be affected by the completion level and appropriateness of the estimation of total budget cost. Thus, we considered the recognition of revenue as the key matters of our audit.

How the matter was addressed in our audit:

Our principal audit procedures included: testing the Company's internal control of sales and receipt cycle to assess

whether there are any defects and irregularities of internal control systems; reviewing major contracts to understand the specific terms and risks of contracts; comparing the actual construction costs and the estimated construction costs to evaluate rationality of the estimation method used; and assessing whether the Company's accounting policy on revenue recognition is in accordance with the related accounting standards.

Responsibilities of Management and Those Charged with Governance for the Parent company only Financial Statements

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

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

Those charged with governance (including the Audit committee) are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Parent company only Financial Statements

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

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

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chien Hui Lu and Cheng Hsueh Chen.

KPMG

Taipei, Taiwan (Republic of China)
February 26, 2026

Notes to Readers

The accompanying parent company only financial statements are intended only to present the parent company only financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

(English Translation of Parent Company Only Financial Statements and Report Originally Issued in Chinese)
Nova Technology Corporation
Balance Sheets
December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

		<u>December 31, 2025</u>		<u>December 31, 2024</u>				<u>December 31, 2025</u>		<u>December 31, 2024</u>	
Assets		Amount	%	Amount	%			Amount	%	Amount	%
Current assets:						Liabilities and Equity					
						Current liabilities:					
1100	Cash and cash equivalents (note 6(1))	\$ 922,171	13	1,029,647	15	2150	Notes payable	\$ 20,423	-	15,329	-
1110	Financial assets at fair value through profit or loss—current (note 6(2))	21,060	-	41,000	1	2170	Accounts payable	370,303	5	420,980	6
1136	Financial assets at amortised cost-current (note 6(4))	9,898	-	-	-	2180	Accounts payable to related parties (note 7)	-	-	7,876	-
1170	Accounts receivable, net (note 6(5))	438,969	7	761,532	11	2130	Current contract liabilities (notes 6(19) and 7)	380,761	6	543,603	8
1140	Current contract assets (notes 6(19) and 7)	293,507	4	495,541	7	2201	Salaries and bonus payable	175,903	3	175,950	3
1310	Inventories (note 6(6))	68,195	1	168,479	2	2216	Dividends payable	233,405	3	225,759	3
1421	Prepayments to suppliers	2,784	-	5,200	-	2250	Provision-current(note 6(14))	26,847	-	26,466	-
1476	Other financial assets—current(notes 6(7) and 8)	2,207	-	2,626	-	2280	Lease liabilities-current (note 6(13))	6,348	-	5,913	-
1479	Other current assets	2,932	-	2,712	-	2321	Bonds payable, current portion (note 6(12))	-	-	44,330	1
						2399	Other current liabilities	28,222	1	146,051	2
		<u>1,761,723</u>	<u>25</u>	<u>2,506,737</u>	<u>36</u>			<u>1,242,212</u>	<u>18</u>	<u>1,612,257</u>	<u>23</u>
Non-current assets:						Non-Current liabilities:					
1517	Financial assets at fair value through other comprehensive income—non—current (note 6(3))	577,699	8	417,111	6	2570	Deferred tax liabilities (note 6(16))	430,780	6	322,842	5
1535	Financial assets at amortised cost—non-current (note 6(4))	10,000	-	9,792	-	2580	Lease liabilities—non-current (note 6(13))	6,093	-	5,762	-
1550	Investments accounted for using the equity method (note 6(8))	4,556,433	65	3,864,503	56	2640	Net defined benefit liability—non-current (note 6(15))	7,826	-	10,139	-
1600	Property, plant, and equipment (note 6(9))	64,038	1	65,479	1			<u>444,699</u>	<u>6</u>	<u>338,743</u>	<u>5</u>
1755	Right-of-use assets (note 6(10))	12,365	-	11,612	-	Total liabilities		<u>1,686,911</u>	<u>24</u>	<u>1,951,000</u>	<u>28</u>
1840	Deferred tax assets (note 6(16))	31,924	1	30,347	1	Equity (notes 6(12) and (17)):					
1990	Other non-current assets	7,904	-	16,859	-	3100	Ordinary share capital	389,007	6	373,561	5
		<u>5,260,363</u>	<u>75</u>	<u>4,415,703</u>	<u>64</u>	3140	Advance receipts for share capital	-	-	12,523	-
						3200	Capital surplus	1,862,382	27	1,779,745	26
						3300	Retained earnings	2,702,532	38	2,595,877	37
						3400	Other equity	381,254	5	209,734	4
						Total equity		<u>5,335,175</u>	<u>76</u>	<u>4,971,440</u>	<u>72</u>
Total assets		<u>\$ 7,022,086</u>	<u>100</u>	<u>6,922,440</u>	<u>100</u>	Total liabilities and equity		<u>\$ 7,022,086</u>	<u>100</u>	<u>6,922,440</u>	<u>100</u>

See accompanying notes to parent company only financial statements.

(English Translation of Parent company only Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation

Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars , Except for Earnings Per Common Share)

		For the years ended December 31,			
		2025		2024	
		Amount	%	Amount	%
4000	Net Operating revenue (notes 6(19) and 7)	\$ 1,383,201	100	1,938,629	100
5000	Operating costs (notes 6(6), (13), (15), (21) and 7)	844,295	61	1,264,114	65
	Gross profit	538,906	39	674,515	35
	Operating expenses (notes 6(5), (13), (15), (21) and 7):				
6100	Selling expenses	10,122	1	8,681	-
6200	Administrative expenses	191,536	14	198,365	11
6450	Expected credit loss (gain)	179	-	(72)	-
		201,837	15	206,974	11
	Net operating income	337,069	24	467,541	24
	Non-operating income and expenses				
7100	Interest income (notes 6(20) and 7)	17,139	1	21,592	1
7020	Other gains and losses, net (notes 6(20) and 7)	10,911	1	75,406	4
7050	Finance costs (notes 6(13) and (20))	(815)	-	(4,994)	-
7070	Share of profit of equity-accounted investees (note 6(8))	896,985	65	1,026,875	53
		924,220	67	1,118,879	58
7900	Income before income tax	1,261,289	91	1,586,420	82
7950	Less: income tax expenses (note 6(16))	221,072	16	307,627	16
	Net Income	1,040,217	75	1,278,793	66
8300	Other comprehensive income:				
8310	Items that will not be reclassified subsequently to profit or loss				
8311	Gains (losses) on remeasurements of defined benefit plans (note 6(15))	56	-	(340)	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	160,588	12	76,269	4
8349	Income tax related to items that will not be reclassified subsequently	-	-	-	-
	Total items that will not be reclassified subsequently to profit or loss	160,644	12	75,929	4
8360	Items that may be reclassified subsequently to profit or loss				
8361	Exchange differences on translation of foreign financial statements	13,665	1	78,627	4
8399	Income tax related to items that may be reclassified subsequently (note 6(16))	(2,733)	-	(24,493)	(1)
	Total items that may be reclassified subsequently to profit or loss	10,932	1	54,134	3
8300	Other comprehensive income	171,576	13	130,063	7
	Comprehensive income	\$ 1,211,793	88	1,408,856	73
	Earnings per share (New Taiwan Dollars) (note 6(18))				
9750	Basic earnings per share	\$ 13.37		17.10	
9850	Diluted earnings per share	\$ 13.30		16.38	

See accompanying notes to parent company only financial statements.

(English Translation of Parent company only Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation

Statements of Changes in Equity

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Share capital		Retained earnings					Other equity interest			
	Ordinary share capital	Capital collected in advance	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Exchange differences on translation of foreign financial statements	Unrealized gains (losses) on financial assets measured at fair value through other comprehensive income	Total	Total equity
Balance at January 1, 2024	<u>\$ 358,897</u>	<u>9,093</u>	<u>1,392,651</u>	<u>498,834</u>	<u>-</u>	<u>1,590,935</u>	<u>2,089,769</u>	<u>(82,348)</u>	<u>161,679</u>	<u>79,331</u>	<u>3,929,741</u>
Net income for the period	-	-	-	-	-	1,278,793	1,278,793	-	-	-	1,278,793
Other comprehensive income (loss)	-	-	-	-	-	(340)	(340)	54,134	76,269	130,403	130,063
Total comprehensive income (loss)	-	-	-	-	-	1,278,453	1,278,453	54,134	76,269	130,403	1,408,856
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	-	98,585	-	(98,585)	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(744,498)	(744,498)	-	-	-	(744,498)
Conversion of convertible bonds	14,664	3,430	257,183	-	-	-	-	-	-	-	275,277
Effect of capital increase and share-based payment of subsidiaries	-	-	128,732	-	-	(27,847)	(27,847)	-	-	-	100,885
Changes in ownership interests of subsidiaries	-	-	1,179	-	-	-	-	-	-	-	1,179
Balance at December 31, 2024	<u>373,561</u>	<u>12,523</u>	<u>1,779,745</u>	<u>597,419</u>	<u>-</u>	<u>1,998,458</u>	<u>2,595,877</u>	<u>(28,214)</u>	<u>237,948</u>	<u>209,734</u>	<u>4,971,440</u>
Net income for the period	-	-	-	-	-	1,040,217	1,040,217	-	-	-	1,040,217
Other comprehensive income (loss)	-	-	-	-	-	56	56	10,932	160,588	171,520	171,576
Total comprehensive income (loss)	-	-	-	-	-	1,040,273	1,040,273	10,932	160,588	171,520	1,211,793
Appropriation and distribution of retained earnings:											
Legal reserve	-	-	-	124,234	-	(124,234)	-	-	-	-	-
Special reserve	-	-	-	-	17,378	(17,378)	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	-	(933,618)	(933,618)	-	-	-	(933,618)
Conversion of convertible bonds	15,446	(12,523)	41,451	-	-	-	-	-	-	-	44,374
Share-based payments	-	-	39,552	-	-	-	-	-	-	-	39,552
Changes in ownership interests of subsidiaries	-	-	1,634	-	-	-	-	-	-	-	1,634
Balance at December 31, 2025	<u>\$ 389,007</u>	<u>-</u>	<u>1,862,382</u>	<u>721,653</u>	<u>17,378</u>	<u>1,963,501</u>	<u>2,702,532</u>	<u>(17,282)</u>	<u>398,536</u>	<u>381,254</u>	<u>5,335,175</u>

See accompanying notes to parent company only financial statements.

(English Translation of Parent company only Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation

Statements of Cash Flows

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31,	
	2025	2024
Cash flows from operating activities:		
Income before income tax	\$ 1,261,289	1,586,420
Adjustments:		
Adjustments to reconcile profit (loss):		
Depreciation expense	10,669	10,686
Amortization expense	2,213	1,551
Expected credit loss (gain)	179	(72)
Net loss (gain) on financial assets at fair value through profit or loss	(60)	611
Interest expense	815	4,994
Provision for inventory devaluation loss	1,552	11,960
Interest income	(17,139)	(21,592)
Dividend income	(17,236)	(22,305)
Share of profit of associates accounted for using the equity method	(896,985)	(1,026,875)
Others	(35)	-
Total adjustments to reconcile profit	(916,027)	(1,041,042)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Accounts receivable	322,384	(457,021)
Accounts receivable due from related parties	-	76,272
Contract assets	202,034	22,110
Inventories	98,732	23,732
Other current assets	2,247	49,281
Total changes in operating assets	625,397	(285,626)
Changes in operating liabilities:		
Notes and accounts payable	(45,583)	20,932
Accounts payable to related parties	(7,876)	7,876
Contract liabilities	(162,842)	358,977
Accrued expenses and other current liabilities	(29,380)	61,690
Net defined benefit liability, non-current	(2,257)	(18,336)
Total changes in operating liabilities	(247,938)	431,139
Total adjustments	(538,568)	(895,529)
Cash flows generated from operations	722,721	690,891
Interest received	17,401	21,746
Dividends received	17,236	22,305
Interest paid	(771)	(502)
Income taxes paid	(205,559)	(262,809)
Net cash flows from (used in) operating activities	551,028	471,631

(Continued)

See accompanying notes to parent company only financial statements.

(English Translation of Parent company only Financial Statements and Report Originally Issued in Chinese)

Nova Technology Corporation

Statements of Cash Flows (Continued)

For the years ended December 31, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	For the years ended December 31,	
	2025	2024
Cash flows from investing activities:		
Acquisition of financial assets at amortised cost	(10,000)	(9,750)
Acquisition of financial assets at fair value through profit or loss	-	(323)
Proceeds from disposal of financial assets at fair value through profit	20,035	425
Increase in prepayments for investments	-	(10,600)
Acquisition of property, plant and equipment	(1,819)	(4,076)
Dividends received	270,506	269,369
Other accounts receivable to related parties	-	350,276
(Increase) decrease in other financial assets	-	28,880
Decrease in other non-current assets	(3,858)	(3,168)
Net cash flows used in investing activities	274,864	621,033
Cash flows from financing activities:		
Increase in short-term loans	450,000	286,000
Decrease in short-term loans	(450,000)	(286,000)
Payment of lease liabilities	(7,396)	(7,572)
Cash dividends paid	(925,972)	(771,134)
Net cash flows used in financing activities	(933,368)	(778,706)
Net increase (decrease) in cash and cash equivalents	(107,476)	313,958
Cash and cash equivalents at beginning of period	1,029,647	715,689
Cash and cash equivalents at end of period	<u>\$ 922,171</u>	<u>1,029,647</u>

See accompanying notes to parent company only financial statements.



朋億股份有限公司
NOVA TECHNOLOGY CORP.

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements (included consolidated and individual), and proposal for allocation of profits. The CPA firm of KPMG was retained to audit Nova Technology Corporation's Financial Statements and has issued an audit report relating to the Financial Statements. The Business report, Financial Statements, and each half year profit allocation proposal have been reviewed and determined to be correct and accurate by the Audit committee members of Nova Technology Corporation. According to Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report.

NOVA TECHNOLOGY CORPORATION

Chairman of the Audit Committee: Hui-Hsin Yeh

February 26, 2026

Yeh, Hui-Hsin

Nova Technology Corp. Collection of 2025 Remuneration to the Directors.

Unit: NT\$ Thousand, %

Title	Name	Remuneration to Directors								Ratio of Total Remuneration		Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income		Remuneration from ventures other than subsidiaries or from the parent company	
		Remunerations (A)		Retirement allowance (B)		Bonus to Directors (C)		Business execution expenses (D)		(A+B+C+D) to Net Income		Salary, Bonuses, and Allowances (E)		Retirement allowance (F)		Profit Sharing- Employee Bonus (G)							
		The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company	All companies in the consolidated financial statements	The company		All companies listed on the financial statement		The company	All companies in the consolidated financial statements		
Chairperson	Acter Group Corporation Limited (Representative: Chin-Li Liang)	0	0	0	0			1,044	1,184			0	0	0	0	0	0	0	0				92,163
Director	Acter Group Corporation Limited (Representative: Jung-Tang Yang)	0	0	0	0	27,125	28,472	84	84	28,337 2.72%	29,884 2.87%	0	0	0	0	0	0	0	0	45,875 4.41%	47,422 4.56%	9,919	
Director	Acter Group Corporation Limited (Representative: Wei Ma)	0	0	0	0			84	144			10,428	10,428	0	0	7,110	0	7,110	0			1,160	
Independent Director	Chih-Yi Chi (Note)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	418	
Independent Director	Sheng-Yung Yang (Note)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	None	
Independent Director	Cheng Li (Note)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	None	
Independent Director	Hui-Yin Chiu (Note)	373	373	0	0	0	0	36	36	409 0.04%	409 0.04%	0	0	0	0	0	0	0	0	409 0.04%	409 0.04%	418	
Independent Director	Mei-Li Hus (Note)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None	
Independent Director	Chyan Yang (Note)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None	
Independent Director	Hui-Hsin Yeh (Note)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None	
Independent Director	Feng-Di Lung (Note)	587	587	0	0	0	0	48	48	635 0.06%	635 0.06%	0	0	0	0	0	0	0	0	635 0.06%	635 0.06%	None	
1.Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration: Remuneration for Independent directors shall be determined according to the company's "Regulations Governing Remuneration Paid to Directors and Functional Committee." Remuneration for independent directors includes fixed fee, transportation and attendance fee per meeting. If an independent director is appointed as a member of any functional committee by the board of directors of the company, he/she will receive additional remuneration.																							
2. In addition to the disclosure of the table above, there are remunerations to the directors provided service (e.g. serve as consultants to the parent company/to all companies listed in the financial reports/ independent consultant rather than employee, etc.) in the most recent year for all companies : None																							

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

Comparison Table of the Sustainable Development Best Practice Principles

Article	After revision	Before revision
5	The Company shall ~~comply with relevant laws, regulations, its Articles of Incorporation, agreements entered into with the TWSE or TPEx, and other relevant rules. Further, it is advised to take into consideration the correlation between the development of the development of~~ domestic and international sustainable <u>development issues principles and corporate core business operations,</u> and <u>the effect of the operation of individual company and of its respective business groups as a whole on stakeholders,</u> in establishing its policies, systems or relevant management <u>guidelines, and concrete promotion plans</u> ~~protocols~~ for sustainable development programs, which shall be approved by the board of directors. <u>When a shareholder proposes a motion involving sustainable development, the company's board of directors is advised to review and consider including it in the shareholders meeting agenda.</u>	The Company shall comply with relevant laws, regulations, its Articles of Incorporation, agreements entered into with the TWSE or TPEx, and other relevant rules. Further, it is advised to take into consideration the development of domestic and international sustainable issues principles and the operation of individual company and of its respective business groups as a whole in establishing its policies, systems or relevant management protocols for sustainable development programs, which shall be approved by the board of directors.
6	The board of directors of the Company shall exercise the due care of good administrators to urge the Company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies. The board of directors of the Company is advised to give full consideration to ~~the following matters, in the Company's promote sustainable development initiatives~~ <u>the interests of stakeholders, including the following matters, in the company's furtherance of its sustainable development objectives:</u> 1. Making sustainable development the guiding principle of the Company's operations and development, <u>and ratifying concrete promotional plans for sustainable development initiatives;</u>	The board of directors of the Company shall exercise the due care of good administrators to urge the Company to perform its sustainable development initiatives, examine the results of the implementation thereof from time to time and continually make adjustments so as to ensure the thorough implementation of its sustainable development policies. The board of directors of the Company is advised to give full consideration to the following matters, in the Company's promote sustainable development initiatives: 1. Making sustainable development the guiding principle of the Company's operations and development; 2. Identifying the Company's sustainable development mission (or vision, values) and declaring its sustainable development policy; and 3. Enhancing the disclosure of sustainable

Article	After revision	Before revision
	2. Identifying the Company's sustainable development mission-(or vision, ~~values~~) and declaring its sustainable development policy, <u>systems or relevant management guidelines</u>; and 3. Enhancing <u>the timeliness and accuracy of the disclosure of sustainable development information.</u>	development information.
7	For the purpose of managing sustainable development initiatives, the General Manager Office serves as the exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies ~~or systems of the company~~, <u>systems, or relevant management guidelines, and concrete promotional plans</u> and to report on the same to the board of directors on a periodic basis. <u>The Company is advised to adopt reasonable remuneration policies, to ensure that remuneration arrangements support the strategic aims of the organization, and align with the interests of stakeholders.</u>	For the purpose of managing sustainable development initiatives, the General Manager Office serves as the exclusively (or concurrently) dedicated unit to be in charge of proposing and enforcing the sustainable development policies or systems of the company and to report on the same to the board of directors on a periodic basis.
8	The Company shall respect the rights and interests of stakeholders, identify ~~and understand the reasonable expectations and demands of stakeholders~~ <u>stakeholders of the company, and establish a designated section for stakeholders on the company website</u>; <u>understand the reasonable expectations and demands of stakeholders</u> through proper communication with them and ~~allowing their participation, and shall adequately~~ respond to the important sustainable development issues which such parties are concerned about.	The Company shall respect the rights and interests of stakeholders, identify and understand the reasonable expectations and demands of stakeholders through proper communication with them and allowing their participation, and shall adequately respond to the important sustainable development issues which such parties are concerned about.
9	The Company shall follows Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies, <u>the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies</u>, and the Code of Ethical Conduct for TWSE/GTSM listed Companies to establish effective corporate governance framework and relevant ethical standards so as to enhance corporate governance.	The Company shall follows Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies and the Code of Ethical Conduct for TWSE/GTSM listed Companies to establish effective corporate governance framework and relevant ethical standards so as to enhance corporate governance.
11	The company is advised to, on a regular basis, organize <u>education and training</u> on	The company is advised to, on a regular basis, organize training on business ethics

Article	After revision	Before revision
	~~business ethics and the promotion of matters prescribed in the preceding Article for directors and employees sustainable development initiatives, including promotion of the matters prescribed in paragraph 2 of Article 6 and the preceding article,~~ and should incorporate the foregoing into its employee performance appraisal system to establish a clear and effective reward and discipline system.	and promotion of matters prescribed in the preceding Article for directors and employees, and should incorporate the foregoing into its employee performance appraisal system to establish a clear and effective reward and discipline system.
14	The Company is advised to establish proper environment management systems based on the characteristics of their industries. Such environment management systems shall include the following tasks: 1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment. 2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis. 3. ~~Examining the purpose of the environmental sustainability goals or their achievement on a regular basis. Adopting enforcement measures such as concrete plans or action plans, and examining the results of their operation on a regular basis.~~	The Company is advised to establish proper environment management systems based on the characteristics of their industries. Such environment management systems shall include the following tasks: 1. Collecting sufficient and up-to-date information to evaluate the impact of the company's business operations on the natural environment. 2. Establishing measurable goals for environmental sustainability, and examining whether the development of such goals should be maintained and whether it is still relevant on a regular basis. 3. Examining the purpose of the environmental sustainability goals or their achievement on a regular basis.
16	The Company is advised to take into account the effect of <u>business operations</u> on ecological efficiency, promote and <u>advocate the concept of sustainable consumption, and conduct research and development, procurement, production, operations,</u> ~~educate consumers on the concept of sustainable consumption, and conduct research and development~~ and services in accordance with the following principles to reduce the impact on the natural environment from their business operations: 1. Reduce resource and energy consumption of their products and services. 2. Reduce emission of pollutants, toxins and waste, and dispose of waste	The Company is advised to take into account the effect on ecological efficiency, promote and educate consumers on the concept of sustainable consumption, and conduct research and development and services in accordance with the following principles to reduce the impact on the natural environment from their business operations: 1. Reduce resource and energy consumption of their products and services. 2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly. 3. Improve recyclability and reusability of raw materials or products.

Article	After revision	Before revision
	properly. 3. Improve recyclability and reusability of raw materials or products. 4. Maximize the sustainability of renewable resources. 5. Enhance the durability of products. 6. Improve efficiency of products and services. <u>7. Enhance the conservation of marine and terrestrial biodiversity and ecosystems, promote the sustainable use of resources, and ensure fair and equitable benefits.</u>	4. Maximize the sustainability of renewable resources. 5. Enhance the durability of products. 6. Improve efficiency of products and services.
22	The Company is advised to create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills. <u>It is advisable for the company to establish placement programs to cultivate future industry talents.</u> The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.	The Company is advised to create an environment conducive to the development of its employees' careers and establish effective training programs to foster career skills. The Company shall establish and implement reasonable employee welfare measures (including remuneration, leave and other welfare etc.) and appropriately reflect the business performance or achievements in the employee remuneration, to ensure the recruitment, retention, and motivation of human resources, and achieve the objective of sustainable operations.
<u>23-1</u>	<u>The Company is advised to treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. The Company shall also develop the relevant strategies and specific measures for implementation.</u>	None

Comparison Table of the Procedure for Acquisition or Disposal of Assets

Article	After revision	Before revision
6.3.4	Other securities not obtained or disbursed for business or financial purposes, with a transaction value of NT\$ ~~30~~ 70 million or more, should be submitted by the Board of Directors, which is less than NT\$ ~~30~~ 70 million.—, authorized directors long approval.	Other securities not obtained or disbursed for business or financial purposes, with a transaction value of NT\$30 million or more, should be submitted by the Board of Directors, which is less than NT\$30 million. , authorized directors long approval.
7.3	Authorized Credits and Tiers The acquisition or disposal of real estate, equipment or right-of-use assets with a transaction amount of NT\$80 thousands to ~~NT\$30 million (inclusive) or more but less than 20% of the Company's capital~~ shall be submitted to the chairman for approval; if the transaction amount exceeds ~~NT\$30 million—20% of the Company's capital~~ (inclusive), it must be approved by the Board of Directors.	Authorized Credits and Tiers The acquisition or disposal of real estate, equipment or right-of-use assets with a transaction amount of NT\$80 thousands to NT\$30 million (inclusive) shall be submitted to the chairman for approval; if the transaction amount exceeds NT\$30 million (inclusive), it must be approved by the Board of Directors.
15	The Company has directly or indirectly waived the capital increase of Suzhou Winmax Technology Corp.—Co., Ltd. (hereinafter referred to as Suzhou Winmax Company) in each year, either directly or indirectly. If Suzhou Winmax Company hold shares, and Suzhou Winmax Company has directly or indirectly waived the capital increase of Winmax Technology Corp. (hereinafter referred to as Winmax Company), the company will lose its substantive control over Suzhou Winmax Company and Winmax Company, and it must first pass a special resolution of the board of directors of the company, and independent directors should attend and express their opinions. The contents of the resolution and the amendments to this article should be opened and public information should be entered into the major observing station information to be disclosed and a letter to the counter buying center for future reference.	The Company has directly or indirectly waived the capital increase of Suzhou Winmax Technology Corp. (hereinafter referred to as Suzhou Winmax Company) in each year, either directly or indirectly. If Suzhou Winmax Company hold shares, and Suzhou Winmax Company has directly or indirectly waived the capital increase of Winmax Technology Corp. (hereinafter referred to as Winmax Company), the company will lose its substantive control over Suzhou Winmax Company and Winmax Company, and it must first pass a special resolution of the board of directors of the company, and independent directors should attend and express their opinions. The contents of the resolution and the amendments to this article should be opened and public information should be entered into the major observing station information to be disclosed and a letter to the counter buying center for future reference.

Comparison Table of the Procedures for Loaning of Company Funds

Article	After revision	Before revision
2.2	2.2Total Funds Lending Limit ⋮ 2.2.4 According to 2.1.2(3) Capital lending among overseas companies whose 100% voting shares are directly or indirectly held by the company or overseas companies whose 100% voting shares are directly or indirectly held by the company lending to the company is not subject to the restrictions under 2.2.1~2.2.3. <u>However, the aggregate amount of such loans, the amount permitted to a single borrower, the duration of the loans, and the method of interest calculation shall remain subject to the provisions of Articles 2.2~2.4.</u>~~The aggregate amount of loans and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short term financing respectively.~~ ⋮	2.2Total Funds Lending Limit ⋮ 2.2.4 According to 2.1.2(3) Capital lending among overseas companies whose 100% voting shares are directly or indirectly held by the company or overseas companies whose 100% voting shares are directly or indirectly held by the company lending to the company is not subject to the restrictions under 2.2.1~2.2.3. The aggregate amount of loans and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short-term financing respectively. ⋮