

Stock Code: 6405



ONANO INDUSTRIAL CORP.

2025 Annual Report

(Translation)

Printed on March 31, 2026

**Annual Report Website: Market Observation Post System <http://mops.twse.com.tw>
Company Website: <http://www.onano-nm.com>**

DISCLAIMER :

THIS IS A TRANSLATION OF 2025 ANNUAL REPORT OF ONANO INDUSTRIAL CORP.
THE TRANSLATION IS FOR REFERENCE ONLY. IF THERE IS ANY DISCREPANCY
BETWEEN ENGLISH VERSION AND CHINESE VERSION, THE CHINESE VERSION SHALL
PREVAIL

I.Names, Titles, Contact Numbers, and Emails of Spokesperson and Acting Spokesperson

Spokesperson	Acting spokesperson
Name: Chen, Chun-Hsia	Name: Wu, Te -Hung
Title: Chairman	Title: General Manager
Tel: +886-3-433-5831	Tel: +886-3-433-5831
Email: public@onano-nm.com	Email: public@onano-nm.com

II.Contact Information of Headquarters, Branches and Plant

Unit	Address	Telephone
Headquarter/ Plants	No.18, Beiyuan Rd., Zhongli Dist., Taoyuan City	+886-3-433-5831
The office in Nangang Software Park in Taipei City	5F-1, No. 3-2, Yuanqu St., Nangang Dist., Taipei City	+886-2-2655-8770

III.Contact Information of the Institution for Stock Transfer

Name: Registrar & Transfer Agency Tel: +886-2-2389-2999
Department of KGI Securities Co. LTD.
Address: 5F., No. 2, Sec. 1, Chongqing S. Rd., Website: <https://www.kgieworld.com.tw>
Zhongzheng Dist., Taipei City

IV.Contact Information of the Certified Public Accountants for the Latest Financial Report

CPA Tu, Chan-Yuan; Yu Chih-Fan Tel: +886-2-2729-6666
CPA Firm: PwC Taiwan Website: <https://www.pwc.tw>
Address: 27F., No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City

V.Overseas Listings and Access to the Listing Information: None.

VI.Company Website

<http://www.onano-nm.com>

Contents

Chapter I Letter to Shareholders	1
Chapter II Corporate Governance	5
I. Background information of Directors, General Managers, Vice Presidents, Assistant Managers, and the heads of various departments and branches	5
II. Remuneration payment to Directors, General Manager, and Vice President in the latest year	11
III. Corporate governance	19
IV. Information in public fees of the Certified Public Accountant Association.....	58
V. Changes in CPA.....	59
VI. Where the company’s chairman, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified any accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held the implementation	60
VII. In the latest year and up to the publication date of the annual report, the fact regarding transfer or pledge stock equity by the Company's directors and managerial officers and key shareholders holding over 10% in shareholding	60
VIII. Relationship information, if among the company’s 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another	62
IX. Investments jointly held by the Company, the Company’s directors, managers, and enterprises directly or indirectly controlled by the Company. calculate shareholding in aggregate of the above parties	63
Chapter III Funding Status.....	64
I. Capital and shares.....	64
II. Corporate bond application.....	68
III. Preferred stock.....	68
IV. Sponsor issuance of global depositary receipts.....	68
V. Employee stock option	68
VI. Employee restricted stocks.....	68

VII. Status of new shares issuance in connection with mergers and acquisitions	68
VIII. Financing plans and implementation	68
Chapter IV Business Performance	69
I. Content of business	69
II. Markets, production and marketing in summary	72
III. Profile of employees in the last two years and up to the publication date of the annual report	76
IV. Environmental spending	77
V. Employee relation	77
VI. Cyber security management	80
VII. Important contract	82
Chapter V Financial Status and Performance Review Analysis and Risks	83
I. Financial status	83
II. Financial performance	84
III. Cash flow	85
IV. The impact of the significant capital expenditure in the latest year upon the financial performance	85
V. The outward investment policies in the latest year. The key reasons leading to the profit or loss, the corrective plans and the investment plan in one year ahead	85
VI. In the latest year and up to the publication date of the annual report, the risk items shall be analyzed and evaluated	86
VII. Other important disclosures	89
Chapter VI Special Disclosure	90
I.Relevant information of affiliated enterprises	90
II.Where the company has carried out a private placement of securities in the latest year and up to the publication date of the annual report	90
III.Other supplementary information	90
IV.Occurrences of events defined under Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act in the latest year and up to the publication date of the annual report that significantly impacted shareholders' equity or security prices	90

Chapter I Letter to Shareholders

Dear Shareholders,

Thanks to all shareholders for your long-term attention, support, care, and guidance to the Company, we hereby report to you 2025 business outcomes and 2026 business plan summary, the future development strategy, and the impact of the external competition environment, regulatory environment, and the overall business environment:

I. 2025 Business Report

(I) Implementation outcomes of the business plan:

The operating revenue of the Company in 2025 was NT\$795 thousand. Compared to the revenue of NT\$131,808 thousand in 2024, the decrease in operating revenue was mainly due to a reduction in the slimming business (involving the processing of semi-finished panel products), as the Company was in the transitional phase. Due to the significant decline in revenue, in addition to actively developing R&D businesses, the Company also focused on cost-saving measures. Nevertheless, the Company still incurred a gross operating loss of NT\$28,264 thousand in 2025, representing an increase of NT\$21,850 thousand compared to NT\$6,414 thousand in 2024.

(II) Budget Execution Status

The Company did not publicly disclose any financial forecasts for the year 2025; therefore, disclosure of budget execution status is not required.

(III) Analysis of profitability and financial position:

The Company's net operating loss was NT\$108,736 thousand in 2025, which slightly increased by NT\$4,149 thousand from NT\$104,587 thousand in 2024 due to the decline in revenue. The pre-tax net loss in 2025 was NT\$87,643 thousand, which increased by NT\$50,183 thousand from NT\$37,460 thousand in 2024. The net loss after tax in 2025 was NT\$82,710 thousand, which increased by NT\$33,229 thousand from NT\$49,481 thousand in 2024. Based on the above operating results, the Company effectively controlled the basic loss per share in 2025 to NT\$-1.26, a slight increase from NT\$-0.75 in 2024.

In terms of financial position, the current ratio, quick ratio and debts ratio of the Company in 2025 were 4,606.03%, 4,584.65%, and 0.50% respectively. The Company has always maintained sound financial operations, almost achieving zero-debt operations, so the financial structure ratio is satisfactory.

Item		2025	2024	
Financial status	Current ratio (%)	4,606.03	3,550.14	
	Quick ratio (%)	4,584.65	3,534.41	
	Debt ratio (%)	0.50	1.01	
Profitability	Return on assets (%)	(3.22)	(1.97)	
	Return on equity (%)	(3.24)	(2.02)	
	Paid-in capital ratio	Operating income (loss)	(16.53)	(15.89)
		Profit (loss) before tax	(13.32)	(5.69)
Earnings per share after tax (NTD)		(1.26)	(0.75)	

(IV) Research and development status:

The Company's R&D expenditure in 2025 reached NT\$44,724 thousand. R&D directions are divided into two categories:

(1) Investment in production line transformation and upgrading for the panel industry

The Company's research, development, and manufacturing services for optoelectronic slimmed glass, leveraging experience accumulated in TGV to deepen through-hole and physical slimming technologies, assisting clients in project development, and awaiting industry opportunities.

(2) Development of high-end ceramic material applications

Through R&D investments in high-end ceramic material applications and the establishment of dedicated equipment and facilities for experimental mini lines, the Company continues to recruit new talent to advance research in advanced ceramic material applications and enhance its capabilities in physical grinding and polishing services.

II. Summary of 2026 annual business plan

(I) Business policy and important production and marketing policy:

1. Business direction:

In terms of capacity changes in the global panel market, Mainland China's dominance in the global display panel market continues to grow in 2025. Its market share in large-sized panels has reached 70%, and its market share in small and medium-sized OLEDs has exceeded 50%, surpassing its main competitor South Korea. In contrast, major domestic manufacturers, which have been affected by the competition in scale in the industry in recent years, have also strategically focused on glass slimming processes mainly within China, and their overall business in Taiwan tends to be conservative. Due to the insufficient scale economy of the industry and the continuous increase in environmental control costs for traditional acid etching (HF) processes, the panel glass slimming processing business of the Company in Taiwan will face more severe challenges.

2. Production strategy:

(1) Manufacturing of diversified materials and construction of processing capacity

In response to the vigorous development trend of the semiconductor industry, the Company will strategically focus on cooperating with upstream manufacturers to enhance the test accuracy and etching efficiency of glass substrate modification processing, and cooperating with the substrate factory for sample production and verification. In addition to glass substrates, the Company will expand its business to the sintering, slimming and surface treatment technologies of ceramic materials, establishing a multi-material processing module. The strategy in the initial stage of transformation will focus on the market demand for low-volume and diverse customization first, mainly simultaneously building the Company's processing capabilities.

(2) Equipment innovation and flexible manufacturing

In response to the transformation, the Company will promote equipment upgrades and centralized flexible production, invest in key equipment to lead technological upgrades, and introduce automated parameter control and handling systems to reduce reliance on human labor, ensure that the yield and production efficiency can bring about benefits, and strength the consistency in quality; the Company will also actively cooperate with customers to complete

tests, and establish standard parameters, striving to be certified as a qualified supplier within the year.

(3)Equal importance to environmental protection and energy efficiency

In response to the stricter global carbon emission regulations, the Company will introduce energy-saving equipment and rectify the wastewater reclamation system, actively analyze the electricity utilization at each site to optimize energy consumption, and reduce hydrofluoric acid production to comply with increasingly strict environmental protection regulations, thus moving towards the green and energy-saving manufacturing goal.

3.Operating marketing strategy:

(1)Coexistence of challenges and opportunities for the market

Given that the penal industry fails to bring returns to shareholders, the Company has bravely initiated the transformation work since the second half of 2024. During this period, the Company has encountered global political and economic instability. However, as the Company has promptly adjusted the order-receiving direction, the direct impact has not been significant. The Company is always attaching great importance to the business opportunities brought about by the explosive development of the AI industry. If the demand of the industry is gradually implemented, the year 2026 is expected to be the starting point of a new growth cycle.

(2)Making of flexible samples

The Company will provide sample-making services with low volumes and good prices based on customer needs, assist customers in reducing quality risks in the initial stage of product development, shorten the development and delivery duration, enhance customer satisfaction and cooperation stickiness. The Company can also test the demand feasibility directions of different industries, thus gradually developing business in this market.

(3)Establishment of a circular cooperation model

Taking TGV etching and the development of high-end ceramic applications as the core technology, the Company will strengthen its cooperation with existing strategic customers and expand new customer groups in non-panel industries. The Company will adopt the cyclical model of “low-volume trial production→sample verification→mass production cooperation”, and establish a good sample data analysis, quality management and active service communication mechanism, to enable customers to have a better, stable and controllable experience and increase the success rate of mass production orders.

(4)Exhibition in overseas markets

In addition to the existing Semicon Taiwan, the Company will actively participate in international ceramic material exhibitions and technical forums in regions such as Japan and Europe in 2026, enhancing brand visibility and technology credibility.

The Company’s short-term marketing strategy: By optimizing the existing slimming technology, we provide a one-stop solution of substrate slimming,

polishing, and hole etching services, and assist our customers to improve product competitiveness, meet market demand, improve process production time, as well as enhance qualification yield, to achieve a win-win situation between the Company and customers. In order to respond to changes in the external market environment and take into account both short-term and long-term benefits, grasp the pulse of market demand, use existing technologies and advantages, provide customized services in cooperation with customers' new product development plans, and continue to improve marketing and business promotion capabilities to continue expanding the product market share.

(II) Expected sales volume and basis:

As the Company does not voluntarily disclose financial forecast information, it does not provide relevant forecast data.

III. Impact on the development strategy of the Company in the future from an external competitive environment, regulatory environment, and overall business environment

Looking to the future, sectors such as TV, Monitor and mobile phones will continuously face intense competition from Mainland China. However, Taiwan's panel industry still maintains its supply chain advantages in laptops and automotive applications. Technologically, Taiwan remains a leading position in Micro LED applications. In the industrial layout, it can be observed that experience in mass production of large-sized panels in panel factories, especially cost advantage capabilities such as the large-scale production in related processes and excellent yield control, can be effectively transferred for application. Therefore, the current transformation of panel industries focuses on expanding into advanced semiconductor packaging and compound semiconductor integration, and leveraging existing facilities that can be repurposed for semiconductor production through optimized processes. In response to the aforesaid changes in the industrial environment and the demand for transformation and development, the Company has also actively cooperated with customers to promote development projects, mainly the development of niche application products, and has balanced the revenue share of customers from different industries year by year to reduce the impact of the industry business cycle. Therefore, the Company's business direction in 2026 will focus on the development of high-end ceramic applications and construction of mini wires for experiments, as well as deepening through-hole and physical slimming technologies in TGV (Through Glass Via). Finally, the Company will continue to restructure its organization, eliminate equipment with poor efficiency and rationalize its plants, and concentrate resources on high-value products and non-panel fields, fully preparing for obtaining customer certifications, thus creating growth momentum for another take-off.

Wishing all shareholders good health and all the best.

Chairman Chen, Chun-Hsia

Chapter II Corporate Governance

I. Background information of Directors, General Managers, Vice Presidents, Assistant Managers, and the heads of various departments and branches

(I) Profiles of Directors

March 30, 2026; Unit: shares

Title	Nationality and Registry	Name	Gender / Age	Date Elected	Term	Date First Elected	Shares at Election		Current Number of Shares Held		Shareholdings of Spouse and Underage Children		Shares Held in the Names of Others		Major Career (Academic) Achievements	Current Duties in the Company and in other Companies	Spouse or Relatives of Second Degree or Closer Acting as Department Heads, Directors or Supervisor			Remark
							Quantity	%	Quantity	%	Quantity	%	Quantity	%			Title	Name	Relation	
							Chairman	Republic of China	MARUMI Electronics Corporation		May 23 2025	3 years	December 27, 2006	3,915,239			5.95%	3,915,239	5.95%	
		Representative: Chen, Chun-Hsia	Male Age 61-70	May 23 2025	3 years	July 13, 2004	4,822,241	7.33%	4,822,241	7.33%	298,937	0.45%	-	-	Chairman of Cosmo Electronics Corp. Representative of the institutional director of EasyCard Investment Holdings Co., Ltd.	Chairman of ONANO Industrial Corp. Chairman of MARUMI Electronics Corporation	Director	Chen, Yang	Father and son	None
Director	Republic of China	Hong Yu Investment Ltd.		May 23 2025	3 years	June 12, 2019	1,444,158	2.19%	1,444,158	2.19%	-	-	-	-	-	-	-	-	-	None
		Representative: Chen, Chih-Cheng	Male Age 61-70	May 23 2025	3 years	July 13, 2004	846,111	1.29%	846,111	1.29%	215,512	0.33%	-	-	Department of Mechanical Engineering, Hwa Hsia University of Technology Supervisor, Independent Director, Remuneration Committee and Audit Committee of Single Well Industrial Corp. Chairman of Cosmo Electronics Corp.	Director of Hong Yu Investment Ltd. Supervisor of MARUMI Electronics Corporation Director of ONANO Industrial Corp. Director of Mouchian Optoelectronic Co., Ltd.	-	-	-	None
Director	Republic of China	MARUMI Electronics Corporation		May 23 2025	3 years	December 27, 2006	3,915,239	5.95%	3,915,239	5.95%	-	-	-	-	-	-	-	-	-	None
		Representative: Chen, Yang	Male Age < 31	May 23 2025	3 years	May 23 2025	113,000	0.17%	113,000	0.17%	-	-	-	-	Master of Digital Marketing, Royal Holloway, University of London, UK Master of International Disaster Management, the University of Manchester, UK Department of Marketing, Lancaster University, UK Manager, Automotive Research & Testing Center Commissioner, Industrial Technology Research Institute	Director of ONANO Industrial Corp., Manager of the Operation Center	Chairman	Chen, Chun-Hsia	Father and son	None
Director	Republic of China	MARUMI Electronics Corporation		May 23 2025	3 years	December 27, 2006	3,915,239	5.95%	3,915,239	5.95%	-	-	-	-	-	-	-	-	-	None

Title	Nationality and Registry	Name	Gender / Age	Date Elected	Term	Date First Elected	Shares at Election		Current Number of Shares Held		Shareholdings of Spouse and Underage Children		Shares Held in the Names of Others		Major Career (Academic) Achievements	Current Duties in the Company and in other Companies	Spouse or Relatives of Second Degree or Closer Acting as Department Heads, Directors or Supervisor			Remark
							Quantity	%	Quantity	%	Quantity	%	Quantity	%			Title	Name	Relation	
		Representative: Huang, Shan-Jung	Male Age 61-70	May 23 2025	3 years	August 23 2021	-	-	-	-	-	-	-	-	Electrical Engineering, National Taiwan University Chairman of E-TEN Information Systems Co., Ltd. Chairman of ROYALTEK Company Ltd.	Chairman of You Tian Co., Ltd. Director of ONANO Industrial Corp.	-	-	-	None
Independent Director	Republic of China	Cheng, Tung-Sheng	Male Age 51-60	May 23 2025	3 years	June 16, 2023	-	-	-	-	-	-	-	-	The University of Akron, Ohio, USA School of Polymer Science and Polymer Engineering Doctoral Degree Master of Chemical Engineering, National Cheng Kung University Bachelor of Chemical Engineering, National Cheng Kung University	Chairman of UC Tech Corp. Independent Director, Remuneration Committee, Audit Committee and Sustainable Development Committee member of ONANO Industrial Corp.	-	-	-	None
Independent Director	Republic of China	Cheng, Chien-Chin	Female Age 41-50	May 23 2025	3 years	May 23 2025	-	-	-	-	-	-	-	-	Accounting and Statistics Department, Chungyu Enterprise Management College Department of International Business, Chien Hsin University of Science and Technology Shareholder Service Agency Department, Taishin Securities	Independent Director, Remuneration Committee, Audit Committee and Sustainable Development Committee member of ONANO Industrial Corp.	-	-	-	None
Independent Director	Republic of China	Hsu, Shu-Ling	Female Age 51-60	May 23 2025	3 years	May 23 2025	-	-	-	-	-	-	-	-	Department of Public Finance, Feng Chia University Senior Auditor of Wafer Works Corp. Audit Manager of Desiccant Technology Co., Ltd. Auditor of United Radiant Technology Corp.	Audit Manager of GUS Technology Co., Ltd. Independent Director, Remuneration Committee, Audit Committee and Sustainable Development Committee member of ONANO Industrial Corp.	-	-	-	None
Independent Director	Republic of China	Lin, Chiung-Mei	Female Age 51-60	May 23 2025	3 years	May 23 2025	-	-	-	-	-	-	-	-	Department of Accounting, Fu Jen Catholic University Senior Manager of PwC Taiwan Director of UNIFLEX Technology Inc. Director of apm Communication, Inc. Supervisor of Eminent Materials Corporation Accounting Manager of Unimicon Technology Corp.	Assistant Manager, Corporate Governance Director, and Financial Director of Unimicon Technology Corp. Supervisor of Kunshan Dingxin Electronic Co., Ltd. Supervisor of Unimicon Technology Huangshi Corp. Independent Director, Remuneration Committee, Audit Committee and Sustainable Development Committee member of ONANO Industrial Corp.	-	-	-	None

Note 1: If the Chairman & General Manager or the person holding an equivalent position of the Company are the same person or are each other's spouse or first-degree relatives, he/she shall explain the relevant information of the reasons, rationality, necessity and response measures: Not available.

1. Major Shareholders of Corporate Shareholders

March 30, 2026

Corporate Shareholder Name	Major Shareholders of Corporate Shareholders	Major Shareholders of Corporate Shareholders' Ratio of Shareholding (%)
MARUMI Electronics Corporation	Cheng, Meng-Chi	32%
	Chen, Chun-Hsia	20%
	Chen, Yang	16%
	Chen, Hung	16%
	Chen, Yu	16%
Hong Yu Investment Ltd.	Tsai, Shu-Min	60.4%
	Chen, Hung-Wei	13.2%
	Chen, Hung-Chih	13.2%
	Chen, Chih-Cheng	13.2%

2. Major shareholder(s) where the major shareholder of Corporate Shareholders is a juristic person: None.

(II) Disclosure of professional qualification of the directors and independence of directors:

Qualification Name	Professional Qualification and Experience (Note 1)	Compliance of Independence (Note 2)	Number of Positions as an Independent Director in Other Public Listed Companies
Chairman Chen, Chun-Hsia	For directors' professional qualification and experience, please refer to "Chapter II. I (I) Profiles of Directors" of the annual report No director meets any descriptions stated in Article 30 of the Company Act	Not available	None
Director Chen, Chih-Cheng			None
Director Huang, Shan-Jung			None
Director Chen, Yang			None
Independent Director Cheng, Tung-Sheng		All independent directors comply with the following conditions: 1. Comply with the relevant regulations of Article 14-2 of the Securities and Exchange Act promulgated by the Financial Supervisory Commission and the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". 2. The person (or under the name of another person), spouse and underage children do not hold shares of the Company. 3. Do not have the amount of remuneration received for providing commercial, legal, financial, accounting or related services to the Company or any affiliate in the past 2 years.	None
Independent Director Cheng, Chien-Chin			None
Independent Director Hsu, Shu-Ling			None
Independent Director Lin, Chiung-Mei			None

Note 1: With respect to professional qualification and experience, describe the professional qualification and experience of individual directors and supervisors. For an Audit Committee member with accounting or financial expertise, please specify the accounting or financial background and work experience of the member, and describe whether he/she does not meet any descriptions stated in Article 30 of the Company Act.

Note 2: Independent directors shall expressly elaborate on the compliance with independence, including but not limited to whether the person, spouse, and relatives within second degree of kinship serve as directors, supervisors or employees of the Company or any affiliate of the Company; The number and proportion of shares of the Company held by the person, spouse, and relatives within second degree of kinship (or under the name of another person); Whether serve as a director, supervisor or employee of a company has a specific relationship with the Company (refer to Article 3-1, paragraphs 5~8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); The amount of remuneration received for providing commercial, legal, financial, accounting or related services to the Company or any affiliate in the past 2 years.

(III)Board diversity and independence:

1.Board diversity:

Diversity policies have been formulated in the Company’s Corporate Governance Best-Practice Principles and Director Election Method, clearly stipulating that the members of the board of directors should consider diversity, and that appropriate diversity policies should be formulated considering their operations, business models and development needs, including but not limited to the following two aspects standards:

- (1)Basic conditions and values: gender, age, nationality, culture, etc.
- (2)Professional knowledge and skills: professional background (law, accounting, industry, finance, marketing, or technology, etc.), professional skills and industry experience, etc.

The Board of Directors’ members shall generally have the knowledge, skills and quality required for performance of their duties, and they shall have the following ability as a whole:

- (1)Operational judgment ability.
- (2)Accounting and financial analysis ability.
- (3)Management ability.
- (4)Crisis management ability.
- (5)Industrial knowledge.
- (6)International market outlook.
- (7)Leadership.
- (8)Decision-making ability.

The specific management objectives and achievement of the Company’s diversification policy are as follows:

Management Objectives	Implementation
Directors who concurrently serve as managers of the Company shall not exceed one-third of the directors	Achieved
The board of directors shall include at least one female director	Achieved
The number of independent directors shall not be less than one-third of the total number of directors	Achieved
The consecutive term of office for an independent director shall not exceed three terms	Achieved

The Company will continue to examine the composition of the board of directors and conduct rolling reviews and adjustments, to achieve a balanced composition in multiple aspects such as gender, profession, age and background and strengthen the overall operational efficiency of the board of directors.

The implementation of diversity policies of the Company's board of directors is shown in the table below:

Title		Chairman	Director			Independent Director			
Name		Chen, Chun-Hsia	Chen, Chih-Cheng	Huang, Shan-Jung	Chen, Yang	Cheng, Tung-Sheng	Cheng, Chien-Chin	Hsu, Shu-Ling	Lin, Chiung-Mei
Basic Conditions and Qualification	Gender	Male	Male	Male	Male	Male	Female	Female	Female
	Age	61~70	61~70	61~70	31 以下	51~60	41~50	51~60	51~60
	Term of Office of an Independent Director					1 - 3 years	1 - 3 years	1 - 3 years	1 - 3 years
	Concurrently Serve as the Company's Employee				✓				
Professional Qualification and Experience	Industry	✓	✓	✓	✓	✓		✓	✓
	Accounting and Finance	✓	✓	✓	✓	✓	✓	✓	✓
Professional Ability	Operational Judgment	✓	✓	✓	✓	✓	✓	✓	✓
	Accounting and financial analysis	✓	✓	✓	✓	✓	✓	✓	✓
	Management	✓	✓	✓	✓	✓	✓	✓	✓
	Crisis Management	✓	✓	✓	✓	✓	✓	✓	✓
	Industrial knowledge	✓	✓	✓	✓	✓	✓	✓	✓
	International Market Outlook	✓	✓	✓	✓	✓	✓	✓	✓
	Leadership	✓	✓	✓	✓	✓	✓	✓	✓
	Decision-making	✓	✓	✓	✓	✓	✓	✓	✓

2. Independence of board of directors:

The Company currently has 8 directors, including independent directors (accounting for 50% of the board members). At selection and appointment, the Company shall check the independent director's qualifications and issue a statement. At the same time, the Company shall obtain each independent director's independence and part-time job requirement statement and confirm that there are no provisions in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act; More than half of the directors of the Company do not have a spouse or relative within the second degree of relationship; Independent directors and directors do not have any of the relationships in the preceding paragraph. In conclusion, the board of directors of the Company is independent.

(IV)Background information of General Manager, Vice Presidents and the heads of various departments and branches

March 30, 2026 ; Unit: shares

Title	Nationality	Name	Gender	Inauguration Date	Shareholding		Shareholdings of Spouse and Underage Children		Shares Held in the Names of Others		Major Career (Academic) Achievements	Current Positions in the Company and Other Companies	Spouse or Relatives of Second Degree or Closer Acting as Managers			Remark
					Quantity	%	Quantity	%	Quantity	%			Title	Name	Relation	
General Manager	Republic of China	Wu, Te-Hung	Male	May 23 2025	0	0	0	0	0	0	Department of Finance, I-Shou University Accounting Manager of Kinpo Group (affiliate) Chief Financial Officer and Executive Assistant of KTEC	None	None	None	None	
Senior Manager	Republic of China	Wang, Ching-Hung	Male	September 18 2023	0	0	0	0	0	0	Master Program in Business and Operations Management (Accounting), Chang Jung Christian University Senior Manager of United Biomedical, Inc., Asia Manager of UBI Pharma Inc. Deputy Section Manager of Prosperity Dielectrics Co., Ltd.	None	None	None	None	

Note 1: The General Manager or the person holding an equivalent position (top manager) and the Chairman are the same person or are each other's spouse or first-degree relatives: None.

Note 2: Chen, Chun-Hsia, chairman of the 7th board of directors concurrently serves as the General Manager. On May 23, 2025, he was re-elected as the chairman and resigned from General Manager.

II. Remuneration payment to Directors, General Manager, and Vice President in the latest year

(I) Remuneration for directors and independent directors

December 31, 2025/ Unit: NTD thousand; %

Title	Name	Remuneration to Directors								The Sum of A, B, C and D as a Percentage of After-Tax Profit (%)		Remuneration as an Employee								The Sum of A, B, C, D, E, F and G as a Percentage of After-Tax Net Profit (%)		Remuneration Received from the Invested Companies Other than the Subsidiaries and the Parent Company
		Remuneration (A)		Pension (B)		Remuneration to Directors (C) (Note 1)		Fees for Services Rendered (D)				Salaries, Bonuses, Special Allowances etc. (E)		Pension (F)		Remuneration to Employees (G) (Note 1)						
		The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company		All Companies Shown in the Financial Report		The Company	All Companies Shown in the Financial Report			
Chairman	Hong Cheng Investment Ltd. (Note 2) Representative: Chen, Chun-Hsia	3,563	3,563	0	0	0	0	100	100	3,663 (4.43)	3,663 (4.43)	0	0	0	0	0	0	0	0	3,663 (4.43)	3,663 (4.43)	0
Chairman	MARUMI Electronics Corporation Representative: Chen, Chun-Hsia	73	73	0	0	0	0	30	30	103 (0.12)	103 (0.12)	0	0	0	0	0	0	0	0	103 (0.12)	103 (0.12)	0
Director	MARUMI Electronics Corporation Representative: Huang, Shan-Jung	168	168	0	0	0	0	130	130	298 (0.36)	298 (0.36)	0	0	0	0	0	0	0	0	298 (0.36)	298 (0.36)	0
Director	MARUMI Electronics Corporation Representative: Wu, Cheng-Che (Note 2)	95	95	0	0	0	0	50	50	145 (0.18)	145 (0.18)	0	0	0	0	0	0	0	0	145 (0.18)	145 (0.18)	0

Title	Name	Remuneration to Directors								The Sum of A, B, C and D as a Percentage of After-Tax Profit (%)		Remuneration as an Employee								The Sum of A, B, C, D, E, F and G as a Percentage of After-Tax Net Profit (%)		Remuneration Received from the Invested Companies Other than the Subsidiaries and the Parent Company
		Remuneration (A)		Pension (B)		Remuneration to Directors (C) (Note 1)		Fees for Services Rendered (D)				Salaries, Bonuses, Special Allowances etc. (E)		Pension (F)		Remuneration to Employees (G) (Note 1)						
		The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company		All Companies Shown in the Financial Report		The Company	All Companies Shown in the Financial Report			
Director	Hong Yu Investment Ltd. Representative: Chen, Chih-Cheng	168	168	0	0	0	0	130	130	298 (0.36)	298 (0.36)	0	0	0	0	0	0	0	0	298 (0.36)	298 (0.36)	0
Director	MARUMI Electronics Corporation Representative: Chen, Yang (Note 3)	73	73	0	0	0	0	30	30	103 (0.12)	103 (0.12)	480	480	0	0	0	0	0	0	583 (0.70)	583 (0.70)	0
Independent Director	Hsu, Ying-Chieh (Note 2)	142	142	0	0	0	0	100	100	242 (0.29)	242 (0.29)	0	0	0	0	0	0	0	0	242 (0.29)	242 (0.29)	0
Independent Director	Chou, Hui-Yu (Note 2)	142	142	0	0	0	0	50	50	192 (0.23)	192 (0.23)	0	0	0	0	0	0	0	0	192 (0.23)	192 (0.23)	0
Independent Director	Li, Kun-Chang (Note 2)	142	142	0	0	0	0	100	100	242 (0.29)	242 (0.29)	0	0	0	0	0	0	0	0	242 (0.29)	242 (0.29)	0
Independent Director	Cheng, Tung-Sheng	252	252	0	0	0	0	130	130	382 (0.46)	382 (0.46)	0	0	0	0	0	0	0	0	382 (0.46)	382 (0.46)	0
Independent Director	Cheng, Chien-Chin (Note 3)	109	109	0	0	0	0	30	30	139 (0.17)	139 (0.17)	0	0	0	0	0	0	0	0	139 (0.17)	139 (0.17)	0
Independent Director	Hsu, Shu-Ling (Note 3)	109	109	0	0	0	0	30	30	139 (0.17)	139 (0.17)	0	0	0	0	0	0	0	0	139 (0.17)	139 (0.17)	0

Title	Name	Remuneration to Directors								The Sum of A, B, C and D as a Percentage of After-Tax Profit (%)		Remuneration as an Employee								The Sum of A, B, C, D, E, F and G as a Percentage of After-Tax Net Profit (%)		Remuneration Received from the Invested Companies Other than the Subsidiaries and the Parent Company
		Remuneration (A)		Pension (B)		Remuneration to Directors (C) (Note 1)		Fees for Services Rendered (D)				Salaries, Bonuses, Special Allowances etc. (E)		Pension (F)		Remuneration to Employees (G) (Note 1)						
		The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company		All Companies Shown in the Financial Report		The Company	All Companies Shown in the Financial Report			
Independent Director	Lin, Chiung-Mei (Note 3)	109	109	0	0	0	0	30	30	139 (0.17)	139 (0.17)	0	0	0	0	0	0	0	0	139 (0.17)	139 (0.17)	0

- Please describe the remuneration policy, system, standard and structure of independent directors, and describe the linkage to the remuneration amount according to the responsibilities, risks, time, and other factors:
The remuneration of independent directors, regardless of the Company's operating profit or loss, depends on the extent of their participation in the Company's operations and the value of their contributions, with reference to the industry's normal level of agreed fixed-rate payment of fees for services rendered and remuneration; Pensions, directors' remuneration, and directors serve as employees receive other related remuneration are not applicable to the payment project.
- Other than those disposed in the Table above, remuneration received by company directors in the latest year for services provided to a company as mentioned in the financial report (e.g. consultancy service without the title of an employee): None.

Note 1: Approved the resolution by the Board of Directors on March 6, 2026.

Note 2: Resigned on May 23, 2025.

Note 3: Inaugurated on May 23, 2025.

(II) General Manager's and Vice Presidents' remuneration

Unit: NTD thousand

Title	Name	Salary (A)		Pension(B)		Bonuses and Allowances etc. (C)		Remuneration to Employees (D) (Note 3)				The Sum of A, B, C and D as a Percentage of After-Tax Profit (%)		Remuneration Received from the Invested Companies Other than the Subsidiaries and the Parent Company
		The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company		All Companies Shown in the Financial Report		The Company	All Companies Shown in the Financial Report	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
General Manager	Chen, Chun-Hsia (Note 1)	0	0	0	0	0	0	0	0	0	0	0	0	0
General Manager	Wu, Te-Hung (Note 2)	773	773	0	0	0	0	0	0	0	0	773 (0.93)	773 (0.93)	0

Note 1: Chen, Chun-Hsia, chairman of the 7th board of directors concurrently serves as the General Manager. On May 23, 2025, he was re-elected as the chairman and resigned from General Manager.

Note 2: General Manager Wu, Te-Hung was appointed on May 23, 2025.

Note 3: The employee remuneration amount listed above is an actual amount.

(III) Remuneration of the top five highest-paid executives

Unit: NTD thousand

Title	Name	Salary (A)		Pension (B)		Bonuses and Allowances etc. (C)		Remuneration to Employees (D)				The Sum of A, B, C and D as a Percentage of After-Tax Profit (%)		Remuneration Received from the Invested Companies Other than the Subsidiaries and the Parent Company
		The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report	The Company		All Companies Shown in the Financial Report		The Company	All Companies Shown in the Financial Report	
								Cash Amount	Stock Amount	Cash Amount	Stock Amount			
Senior Manager	Wang, Ching-Hung	1,032	1,032	0	0	172	172	0	0	0	0	1,204 (1.46)	1,204 (1.46)	0

(IV) Name of the managers received remuneration and the distribution of remuneration:

December 31, 2025 ; Unit: NTD thousand

Title		Name	Stock Amount	Cash Amount	Total	As a percentage of net profit after tax (%)
Manager	General Manager	Chen, Chun-Hsia (Note 1)	0	0	0	0
	General Manager	Wu, Te-Hung (Note 2)				
	Senior Manager	Wang, Ching-Hung				

Note 1: Chen, Chun-Hsia, chairman of the 7th board of directors concurrently serves as the General Manager. On May 23, 2025, he was re-elected as the chairman and resigned from General Manager.

Note 2: General Manager Wu, Te-Hung was appointed on May 23, 2025.

Note 3: The employee remuneration amount listed above is an actual amount.

(V) Separately compare and describe total remuneration, as a percentage of reports or individual financial reports net income stated in the parent Company only financial reports or individual financial reports, as paid by this Company and by each other Company included in the individual or consolidated financial statements during the past two years to directors, general managers, and vice presidents, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

1. Total remuneration, as a percentage of net income paid by this Company during the past two years to directors, supervisors, general managers, and vice presidents

Unit: NTD thousand

Item \ Year	2025		2024	
	The Company	All Companies Shown in the Financial Report	The Company	All Companies Shown in the Financial Report
After tax net profit	(82,710)	(82,710)	(49,481)	(49,481)
Total remuneration to directors as a percentage of net profit after tax	(7.36%)	(7.36%)	(15.05%)	(15.05%)
Total remuneration to general managers and vice presidents as a percentage of net profit after tax	(0.93)	(0.93)	0%	0%

2. Policies, standards, and packages for employees listed above payment of remuneration, the procedures for determining remuneration and its linkage to business performance

Remuneration policy, standards, and combinations

- (1) Directors of the Company may be paid remuneration when performing its business. The amount shall be determined based on the degree of participation in the Company's operations and the value of their contribution. In accordance with the Articles of Incorporation, the board of directors is authorized to pay based on the usual level of payment in the industry. In addition, if the Company makes profits in the current year, according to the Articles of Incorporation, no more than 3% should be allocated as directors' remuneration. The Remuneration Committee will consider the results of the annual performance evaluation and the connection with operating performance, and then make recommendations on the actual allocation ratio. The board of directors will make a resolution; as for independent directors, the board of directors determines their monthly fixed remuneration and does not participate in the distribution of remuneration when the Company makes profits.
- (2) The Company's managers' remuneration is based on the relevant salary calculation methods and clearly stipulates various work allowances and bonuses to sympathize with and reward employees for their hard work. Relevant bonuses are also based on the Company's annual operating performance, financial status, operating conditions, and personal work performance; if the Company makes a profit in the current year, it shall allocate no less than 0.5% (of which, not less than 20% shall be allocated to junior employees) as employee's remuneration in accordance with the Articles of Incorporation. The Company implements performance appraisal in accordance with relevant performance appraisal methods. As a reference for the issuance of manager bonuses, the manager performance evaluation items are divided into 1. Financial indicators: Based on the Company's profit and loss statement in management, distribution of each business division's contribution to the Company's profit, and take into account the manager's goal achievement rate; 2. Non-financial indicators: the Company's core value implementation and operations management capabilities to calculate the remuneration for its operating performance, and review the remuneration system at any time based on the actual situation and relevant laws.
- (3) The combination of remuneration paid by the Company is determined in accordance with the Remuneration Committee Charter and includes cash remuneration, retirement benefits or severance pay, various allowances and other measures with substantial incentives; its scope is consistent with the Regulations Governing Information to be Published in Annual Reports of Public Companies regarding directors' and managers' remuneration.

Procedure for Determining Remuneration

- (1) In order to regularly evaluate the remuneration of directors and managers, the Company's annual operating conditions and the performance evaluation results of the applicable performance evaluation methods for managers and employees are used as the basis.
- (2) The relevant performance appraisal and remuneration rationality of the Company's directors and managers are regularly evaluated and reviewed by the Remuneration Committee and the board of directors every year. In addition to taking into account individual performance achievement rates and contributions to the Company, we also consider the Company's overall operating performance and industry future risks and development trends. Besides, we will timely review the remuneration system at any time based on actual operating conditions and relevant laws. The actual amount of remuneration paid to directors and managers in 2025 will be reviewed by the Remuneration Committee and then proposed to the board of directors for determination.

Relevance to Operating Performance and Future Risks

- (1) The review of payment standards and systems related to the Company's remuneration policy takes its overall operating conditions as the main consideration, and determines payment standards based on performance achievement rates and contributions, in order to improve the overall organizational team effectiveness of the board of directors and management departments. We also refer to industry standards to ensure that the Company's management remuneration is competitive in the industry to retain outstanding management talents.
- (2) The performance targets of the Company's managers are combined with risk management and control to ensure that possible risks within the scope of responsibilities can be managed and prevented. The results of the ratings are based on actual performance and linked to relevant human resources and related remuneration policies. The important decisions of the Company's management are made after balancing various risk factors. The performance of relevant decisions is reflected in its profitability, and the remuneration of the management is related to the performance of risk control.

III. Corporate governance

(I) Facts about performance by the board of directors:

In 2025 and up to the publication date of the annual report, the Board of Directors convened a total of six meetings where the facts of participation by the directors are enumerated below:

Title	Name	Actual Attendance	Proxy Attendance	Actual Attendance (%)	Remark
Chairman	Hong Cheng Investment Ltd. Representative: Chen, Chun-Hsia	2	0	100	Resigned after re-election on May 23, 2025
Chairman	MARUMI Electronics Corporation Representative: Chen, Chun-Hsia	4	0	100	Newly-appointed after re-election on May 23, 2025
Director	MARUMI Electronics Corporation Representative: Huang, Shan-Jung	6	0	100	Re-elected after re-election on May 23, 2025
Director	MARUMI Electronics Corporation Representative: Wu, Cheng-Che	1	0	50	Resigned after re-election on May 23, 2025
Director	Hong Yu Investment Ltd. Representative: Chen, Chih-Cheng	6	0	100	Re-elected after re-election on May 23, 2025
Director	MARUMI Electronics Corporation Representative: Chen, Yang	4	0	100	Newly-appointed after re-election on May 23, 2025
Independent Director	Li, Kun-Chang	2	0	100	Resigned after re-election on May 23, 2025
Independent Director	Hsu, Ying-Chieh	2	0	100	Resigned after re-election on May 23, 2025
Independent Director	Chou, Hui-Yu	1	1	50	Resigned after re-election on May 23, 2025
Independent Director	Cheng, Tung-Sheng	6	0	100	Re-elected after re-election on May 23, 2025
Independent Director	Cheng, Chien-Chin	4	0	100	Newly-appointed after re-election on May 23, 2025
Independent Director	Hsu, Shu-Ling	4	0	100	Newly-appointed after re-election on May 23, 2025
Independent Director	Lin, Chiung-Mei	4	0	100	Newly-appointed after re-election on May 23, 2025

Other remarks:

I. For the operation of the Board of Directors in any of the following circumstances, please specify the date, term, the contents of the proposals, the opinions of all independent directors, and the process of the opinions proposed by the independent directors:

- (1) Issues listed in Article 14-3 of the Securities and Exchange Act: The Company has established an audit committee which does not apply to Article 14-3 of the Securities and Exchange Act. Please refer to the operation of the Audit Committee on Pages 21~24 of this annual report for relevant information.
- (2) Other than the aforementioned issues, the issue objected by an independent director or where an independent director maintain a qualified opinion with record or documented declaration in a decision resolved by the Board of Directors: None.

II. The implementation of directors' avoidance of conflicting interest agendas:

Date of the Board of Directors	Contents of the proposals, reasons for avoiding conflicting interest and the voting decisions
<p>May 23 2025 1st meeting of the 8th</p>	<p>Approved the proposal for the appointment of members of the 6th Remuneration Committee. Except for the recusal of independent directors Mr. Cheng, Tung-Sheng, Mrs. Cheng, Chien-Chin, Mrs. Hsu, Shu-Ling and Mrs. Lin, Chiung-Mei, the remaining directors present and passed the proposal without objection.</p>
	<p>Approved the proposal for the appointment of members of the 1st Sustainable Development Committee. Except for the recusal of independent directors Mr. Cheng, Tung-Sheng, Mrs. Cheng, Chien-Chin, Mrs. Hsu, Shu-Ling and Mrs. Lin, Chiung-Mei, the remaining directors present and passed the proposal without objection.</p>
<p>August 8, 2025 2nd meeting of the 8th</p>	<p>Approved the proposal for the remuneration to the 8th board of directors Except for the recusal of directors Mr. Chen, Chun-Hsia, Mr. Chen, Chih-Cheng, Mr. Huang, Shan-Jung and Mr. Chen, Yang, the acting chairman Cheng, Tung-Sheng consulted the remaining directors present and passed without objection.</p>
	<p>Approved the proposal for the remuneration to the 8th board of independent directors. Except for the recusal of independent directors Mr. Cheng, Tung-Sheng, Mrs. Cheng, Chien-Chin, Mrs. Hsu, Shu-Ling and Mrs. Lin, Chiung-Mei, the remaining directors present and passed the proposal without objection.</p>
<p>November 7, 2025 3rd meeting of the 8th</p>	<p>Approved the proposal for the 2025 recommendations of remuneration to managerial officers. Except for the recusal of chairman Chen, Chun-Hsia, the acting chairman Cheng, Tung-Sheng consulted all the directors present passed without objection.</p>

III. The Company is required to disclose the cycle, duration, scope, method, and content of board self-evaluations (or peer-evaluation) performed:

On March 17, 2021, the Company approved the amendment to the Performance Evaluation Method of the Board of Director by the resolution of the board of directors, clearly stipulating that the board of directors should conduct performance evaluations of board members, board of directors, Remuneration Committee, Audit Committee and Sustainable Development Committee every year. The internal performance evaluation results should be completed before the end of Q1 in the next year. The 2025 performance evaluation results of the board of directors were reported to the board of directors on March 6, 2026. They serve as a reference for continuously strengthening the functions of the board of directors and are disclosed on the Company's website for investors' reference.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Once a year	2025	Board of Directors, Board Members, Functional Committees (including Audit Committee, Remuneration Committee and Sustainable Development Committee)	Self-evaluation	<p>1. The performance evaluation of the board of directors includes five aspects: the degree of participation in the Company's operations, the improvement of the decision-making quality of the board of directors, the composition and structure of the board of directors, the election and continuing education of directors, and internal control.</p> <p>2. The evaluation content of directors (self or peers) includes six aspects: mastering company goals and tasks, directors' responsibilities awareness, the degree of participation in the Company's operations, internal relationship management and communication, professional and continuing education of directors, and internal control.</p> <p>3. The performance evaluation of functional committees includes five aspects: the degree of participation in the Company's operations, functional committees' responsibilities awareness, improvement of decision-making quality of functional committees, composition and election of functional committees, and internal control.</p>

iv. Evaluation of the goals and implementation status of strengthening the functions of the board of directors in the current year and the latest year: To strengthen corporate governance, the Company has established an Audit Committee, a Remuneration Committee and a Sustainable Development Committee composed of all independent directors under the Securities and Exchange Act to effectively establish the governance system of the board of directors and improve the supervision function, and strengthen management function.

(II) The operation of the Audit Committee

In 2025, the Company's Audit Committee convened a total of four meetings where the facts of participation by the independent directors are enumerated below:

Title	Name	Actual Attendance	Proxy Attendance	Actual Attendance (%)	Remark
Convener	Li, Kun-Chang	2	0	100	Resigned after re-election on May 23, 2025
Committee	Hsu, Ying-Chieh	2	0	100	Resigned after re-election on May 23, 2025
Committee	Chou, Hui-Yu	1	0	50	Resigned after re-election on May 23, 2025
Convener	Hsu, Shu-Ling	2	0	100	Inaugurated after re-election on May 23, 2025
Committee	Cheng, Tung-Sheng	4	0	100	Re-elected after re-election on May 23, 2025
Committee	Cheng, Chien-Chin	2	0	100	Inaugurated after re-election on May 23, 2025
Committee	Lin, Chiung-Mei	2	0	100	Inaugurated after re-election on May 23, 2025

Other remarks:

I. The date, session and proposal content of Audit Committee meetings, objection, qualified opinions and content of significant recommendations of independent directors, the Audit Committee's resolutions and the Company's

handling of the Audit Committee's comments shall be specified under any one of the following circumstances.

(1) Issues listed in Article 14-5 of the Securities and Exchange Act: 4 Audit Committee meetings were held in 2025, and the resolutions were as shown in the note. The Audit Committee approved the issues listed in Article 14-5 of the Securities and Exchange Act.

(2) Except the aforementioned issue, other issue not yet resolved in the Audit Committee but has been duly resolved by two-thirds majority of the total number of director seats: None.

II. With respect to the avoidance of conflicting interest agendas, describe the names of independent directors, details of the relevant agendas, reasons for avoiding conflicting interest, and the voting decisions: None.

III. Facts of communications by and between independent directors and the internal audit supervisors as well as CPA(s):

(1) Facts of communications between the internal audit supervisors and Audit Committee:

The Company's internal audit supervisors regularly report the audit results to the audit committee via individual meetings and deliver the internal audit report at the audit committee meeting quarterly, and also report to the audit committee immediately in case of special circumstances.

Summary of communication sessions in 2025 between internal audit supervisors and the Audit Committee:

Date	Attendee	Matters	Results
March 6, 2025	Independent Director Li, Kun-Chang Independent Director Hsu, Ying-Chieh Independent Director Cheng, Tung-Sheng Audit Supervisor Wu, Te-Hung	The implementation of internal audit on Q4 in 2024	The independent directors had no objection; The Company was also consulted on the amendment to the Articles of Incorporation.
May 9 2025	Independent Director Li, Kun-Chang Independent Director Chou, Hui-Yu Independent Director Hsu, Ying-Chieh Independent Director Cheng, Tung-Sheng Audit Supervisor Wu, Te-Hung	The implementation of internal audit on Q1 in 2025	The independent directors had no objection; The Company was also consulted on the details of the quarterly internal control tracking report.
August 8, 2025	Independent Director Lin, Chiung-Mei Independent Director Hsu, Shu-Ling Independent Director Cheng, Chien-Chin Independent Director Cheng, Tung-Sheng Auditor Teng, Yu-Hsin	The implementation of internal audit on Q2 in 2025	The independent directors had no objection.
November 7, 2025	Independent Director Lin, Chiung-Mei Independent Director Hsu, Shu-Ling Independent Director Cheng, Chien-Chin Independent Director Cheng, Tung-Sheng Audit Supervisor Mai, Wen-Yen	The implementation of internal audit on Q3 in 2025	The independent directors had no objection.

(2)The communication between the CPA and governance bodies:

The CPA shall communicate the Company’s financial statements (annual and include A parent company only financial statement) with the Audit Committee in writing or in person at the planning and completion stage in accordance with Statement of Auditing Standards No. 39 Communication with those Charged with Governance of an Audited Entity and the Securities and Futures Bureau’s Tai-Cai-Zheng- (VI)-Zi Letter No. 0930105373 dated March 11, 2004. The Audit Committee of the company communicated well with the CPA.

The summary of communication between CPA and governance bodies in 2025 is as follows:

Date	Attendee	Matters	Results
March 6, 2025	Independent Director Li, Kun-Chang Independent Director Hsu, Ying-Chieh Independent Director Cheng, Tung-Sheng CPA Tu, Chan-Yuan	1. The CPA explained the audit results of Q4 financial statements in 2024 and communicated and explained key audit items. 2. The CPA discussed and communicated the questions raised by the participants.	The financial statements being approved by the Audit Committee were submitted and have been approved by the Board of Directors, and announced as scheduled and declare to the competent authority.
August 8, 2025	Independent Director Hsu, Shu-Ling Independent Director Cheng, Chien-Chin Independent Director Cheng, Tung-Sheng Independent Director Lin, Chiung-Mei CPA Tu, Chan-Yuan	1. The CPA explained the audit results of Q2 financial statements in 2025 and communicated and explained key audit items. 2. The CPA discussed and communicated the questions raised by the participants.	The Q2 financial statements being approved by the Audit Committee were submitted and have been approved by the Board of Directors, and announced as scheduled and declare to the competent authority.

IV.The annual business highlights and operations:

(1)The annual business highlights

- A.Regularly communicate the audit report results with the internal audit supervisors according to the annual audit plan.
- B.Regularly communicate and review each quarter’s financial statements or the audit report results with the Company’s CPA.
- C.Review the financial statements.
- D.Within the control system’s effectiveness.
- E.The Auditing CPA’s appointment, dismissal, remuneration and services with the matter.
- F.Accountants provide an independent assessment of audit and non-audit services.
- G.Reviewing assets, derivatives, loaning of funds, endorsement guarantee methods and major assets, loaning of funds, and endorsement guarantee transactions.
- H.Regulations to follow.

(2)Operations in 2025: All the proposals of the audit committee have been reviewed or approved by the audit committee, and the independent directors have no objection.

Note: The operation of the Audit Committee in 2025:

Audit Committee Date	Discussion	Resolution	The Company’s Handling of the Audit Committee’s Opinion
March 6, 2025 12th meeting of the 4th	1.Proposal for the 2024 Declaration of Internal Control System. 2.Proposal for the 2024 Business Report and Financial Statements. 3.Proposal for the 2024 deficit compensation. 4.Proposal for the distribution of cash dividends by	The chairman consulted the entire committee members present and passed the proposal without objection.	The independent directors had no objection

Audit Committee Date	Discussion	Resolution	The Company's Handling of the Audit Committee's Opinion
	capital surplus 5. Proposal for Amendments to the Articles of Incorporation. 6. Proposal for Cancellation of the Non-competition Restriction on the Company's Directors. 7. Proposal for the appointment of the Company's 2025 CPAs and the review of public fees 8. Proposal for evaluating the independence and competence of the CPA		
May 9 2025 13th meeting of the 4th	Proposal for 2025 Q1 Financial Statements.	The chairman consulted the entire committee members present and passed the proposal without objection.	The independent directors had no objection
August 8, 2025 1st meeting of the 5th	1. Proposal for the election of the convener of the 5th Audit Committee and the chairperson of the meeting. 2. Proposal for 2025 Q2 Financial Statements. 3. Proposal for the addition of the Company's Operating Procedures for Self-audit of Internal Control System. 4. Proposal for Cancellation of the Non-competition Restriction on the Company's Managers.	The chairman consulted the entire committee members present and passed the proposal without objection.	The independent directors had no objection
November 7, 2025 2nd meeting of the 5th	1. Proposal for 2025 Q3 Financial Statements. 2. Proposal for the appointment and dismissal of internal audit officer. 3. Proposal for the 2026 Internal Auditing Plan. 4. Proposal for Amendment to the Company's "AM125_Sustainable Development Best Practice Principles".	The chairman consulted the entire committee members present and passed the proposal without objection.	The independent directors had no objection

(III)Composition, Responsibilities and Operation of the Remuneration Committee

1.Information on the members of the Remuneration Committee

March 30, 2026

Identity	Name	Qualification	Professional Qualification and Experience	Compliance of Independence	Number of Other Public Companies where the Members are also the Members of the Remuneration Committee of these Companies.
Convener	Cheng, Tung-Sheng	For details, please refer to “Chapter II. I. (II) Professional qualification of the directors and independence of independent directors” of this annual report.			None
Committee	Cheng, Chien-Chin				None
Committee	Hsu, Shu-Ling				None
Committee	Lin, Chiung-Mei				None

2.Responsibility of the Remuneration Committee

The remuneration committee shall handle responsibly, and faithfully perform the official powers listed below, regularly evaluate, review and formulate the policies, systems, standards, and structure of performance evaluation and remuneration of directors and managers, and shall submit its recommendations for deliberation by the board of directors for discussion.

3.Information on the operation of the Remuneration Committee

(1)The Company’s Remuneration Committee has four Committee members in total.

(2)Tenure of Committee members in the current session: May 23, 2025 - May 22, 2028.

In 2025, the Remuneration Committee convened in a total of four meetings. The participation facts of the Committee members are enumerated below:

Title	Name	Actual Attendance	Proxy Attendance	Actual Attendance (%)	Remark
Convener	Hsu, Ying-Chieh	2	0	100	Resigned after re-election on May 23, 2025
Committee	Li, Kun-Chang	2	0	100	Resigned after re-election on May 23, 2025
Committee	Chou, Hui-Yu	1	0	50	Resigned after re-election on May 23, 2025
Convener	Cheng, Tung-Sheng	4	0	100	Re-elected after re-election on May 23, 2025
Committee	Cheng, Chien-Chin	2	0	100	Inaugurated after re-election on May 23, 2025
Committee	Hsu, Shu-Ling	2	0	100	Inaugurated after re-election on May 23, 2025
Committee	Lin, Chiung-Mei	2	0	100	Inaugurated after re-election on May 23, 2025

Other remarks:

I. Where the board of directors does not adopt or amend the proposal(s) posed by the Remuneration Committee: The Company shall expressly elaborate on the date, term while the board of directors meeting was convened, contents of the issues, outcome of decisions resolved in the board of directors and the Company's response to the opinions posed by the Remuneration Committee (For instance, if the salary pay resolved by the board of directors is higher than that proposed by the Remuneration Committee, the Company should elaborate on the fact of differential gap and the cause thereof): None.

II. Where a decision resolved in the Remuneration Committee is found in contravention of rules or in qualified opinion as verified with records or documented declaration, the Company shall expressly elaborate on the date, terms of the meeting convened by the Remuneration Committee, contents of agenda, opinions of all members and acts taken in response to such opinions: None.

III. Discussion reasons and resolution results of the remuneration committee and the Company's handling of members' opinions:

Remuneration Committee Date	Proposals	Resolution Results and All Members' Opinions
March 6, 2025 7th meeting of the 5th	Proposal for the 2024 Distribution of Remuneration to Directors	The proposal has been approved by the entire committee members present voting in favor without objection
May 9 2025 8th meeting of the 5th	1. Proposal for Amendments to the Company's Distribution Methods for Remuneration to Employees. 2. Proposal for Amendments to the Company's Management Methods for Remuneration to Directors and Managerial Officers.	The proposal has been approved by the entire committee members present voting in favor without objection
August 8, 2025 1st meeting of the 6th	1. Proposal for the election of the convener of the 6th Remuneration Committee and the chairperson of the meeting. 2. Proposal for the recommendations of remuneration to managerial officers.	The entire committee members present unanimously elected Cheng, Tung-Sheng as the convener of the 6th Remuneration Committee and the chairperson of the meeting. The proposal was approved by the entire committee members present without objection.
November 7, 2025 2nd meeting of the 6th	Proposal for the 2025 recommendations of remuneration to managerial officers.	The proposal has been approved by the entire committee members present voting in favor without objection

IV. Scope of Duties and Powers of the Remuneration Committee:

The Remuneration Committee Members shall exercise the care of a good administrator in faithfully performing the official powers listed below, and shall submit its recommendations for deliberation by the Board of Directors:

- (1) Formulate and review the performance evaluation and remuneration policy for directors and managers.
- (2) Periodically evaluate and prescribe the remuneration of directors, and managers.

(IV)Composition, Responsibilities and Operation of the Sustainable Development Committee

1.Responsibility of the Sustainable Development Committee

Based on the authorization of the Board of Directors, the Committee aims to assist the Board in continuously promoting the sustainable development of the Company and enhancing corporate governance, in order to practice sustainable operation. While exercising the duty of care as a good administrator, the Committee shall faithfully perform the following powers and submit a report or discussion proposal to the Board of Directors:

- (1)Formulate the direction, strategy, and goals for the sustainable development of the Company, and formulate relevant management policies and specific promotion plans.
- (2)Track, review, and revise the implementation and effectiveness of sustainable development of the Company.
- (3)Supervise the disclosure of sustainability information and review the sustainability report.
- (4)Supervise the business of the Company’s Sustainable Development Best Practice Principles or other matters to be handled by the Committee as resolved by the Board of Directors.

2.Information on the members and operation of the Sustainable Development Committee

(1)The Company’s Sustainable Development Committee has four Committee members in total.

(2)Tenure of Committee members in the current session: May 23, 2025 - May 22, 2028.

Identity	Qualification		Professional Qualification and Experience	Actual Attendance	Proxy Attendance	Actual Attendance (%)
	Name					
Convener	Lin, Chiung-Mei		For details, please refer to “Chapter II. I. (II) Professional qualification of the directors and independence of independent directors” of this annual report.	2	0	100
Committee	Cheng, Chien-Chin			2	0	100
Committee	Hsu, Shu-Ling			2	0	100
Committee	Cheng, Tung-Sheng			2	0	100

Other remarks:

Discussion reasons and resolution results of the Sustainable Development Committee and the Company’s handling of members’ opinions:

Sustainable Development Committee Date	Content of the proposal (report)	Goals and results
August 8, 2025 1st meeting of the 1st	1. Proposal for the election of the convener of the 1st Sustainable Development Committee and the chairperson of the meeting. 2. The Company’s 2024 Sustainability Report.	The entire committee members present unanimously elected Mrs. Lin, Chiung-Mei as the convener of the 1st Sustainable Development Committee and the chairperson of the meeting. The chairperson consulted the entire committee members present and passed the proposal without objection.
November 7, 2025 2nd meeting of the 1st	Quarterly management progress report on the greenhouse gas inventory and verification schedule plans.	1. Track of the implementation and effectiveness of sustainable development of the Company. 2. Report on the 2025 sustainable development plans and goal and action plans

(V) Performance in corporate governance and the differential gap between corporate governance and Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the cause thereof:

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
I. Will the Company based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies set up and disclose the Company's corporate governance best-practice principles?	✓		The Company has Corporate Governance Best-Practice Principles, which aim to protect the rights and interests of shareholders, strengthen the functions of the board of directors, respect the rights and interests of stakeholders, and improve information transparency. For the Company's corporate governance principles and related measures, please inquire on the Company's website.	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
II. Shareholding structure and shareholders' equity.				
(I) Will the Company have the internal procedures regulated to handle shareholders' proposals, doubts, disputes, and litigation matters; also, have the procedures implemented accordingly?	✓		The Company has a spokesperson system and a dedicated shareholder service contact window (public@onano-nm.com) to reply to shareholders' feedback and handle shareholder suggestions, doubts, disputes, and litigation matters.	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
(II) Will the Company possess the list of the Company's major shareholders and the list of the ultimate controllers of the major shareholders?	✓		The Company shall report the change of shareholding of insiders (directors, managers, and major shareholders holding more than 10% of the shares) to the website MOPS designated by the competent authority under the law, and maintain a good relationship with investors; Establish the Regulations for the Exercise of Power and Participation in Resolutions by Controlling Corporate Shareholders will help the controlling corporate shareholders to follow when exercising their rights and participating in resolutions.	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
(III) Will the Company establish and implement the risk control and firewall mechanisms with the related parties?	✓		The Company formulates the Regulations on the Supervision and Management of Subsidiaries, Administrative Measures for Group Enterprises, Specific Companies, and Related Persons Transactions, and Related Operating Standards for Financial Business between Related Enterprises to establish and implement firewalls with related companies and risk control mechanisms.	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
(IV) Will the Company set up internal norms to prohibit insiders from utilizing the undisclosed information to trade securities?	✓		The Company has established a Management Operation to Prevent Insider Trading to regulate all employees, managers, and directors of the Company, as well as anyone who knows the Company's information based on occupation or control relationship, and prohibits any behavior that may involve insider trading to protect the investor and safeguard the Company's rights and interests, and regularly organize internal education and publicity. On July 4, 2025, a total of 34 colleagues (including insiders) were educated on the management of relevant prevention of insider trading for half an hour.	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
III. The constitution and obligations of the board of directors				
(I) Does the board of directors formulate and implement diversity policies, specific management objectives?	✓		<p>Diversity policies have been formulated in the Company's Corporate Governance Best-Practice Principles and Director Election Method, clearly stipulating that the members of the board of directors should consider diversity, and that appropriate diversity policies should be formulated considering their operations, business models and development needs, including but not limited to the following two aspects standards:</p> <p>(1) Basic conditions and values: gender, age, nationality, culture, etc.</p> <p>(2) Professional knowledge and skills: professional background (law, accounting, industry, finance, marketing, or technology, etc.), professional skills and industry experience, etc.</p> <p>For the diversity policies of the Company's board of directors, specific management objectives and their implementation, please refer to Pages 8~9 of this annual report.</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
(II) Will the Company, in addition to setting the Remuneration Committee and Audit Committee lawfully, have other functional committee set up voluntarily?	✓		<p>On May 23, 2025, the Company's board of directors resolved to establish the Sustainable Development Committee, which is responsible for the decision-making, promotion and implementation of the Company's sustainable development related work.</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
(III) Does the company establish a method to evaluate board performance and evaluate board performance every year? Are the performance evaluation results reported to the board and used as a reference for the remuneration and nomination for re-election of directors?	✓		<p>The Company has established the Performance Evaluation Method of the Board of Directors, and the Remuneration Committee regularly reviews the policies, systems, standards, and structure of performance evaluation and remuneration of directors and managers, and submits the recommendations to the Board of Directors for discussion. According to Article 6 of the Company's Performance Evaluation Method of the Board of Directors, the Company's board of directors should conduct an internal board performance evaluation at the end of each year, which is divided into board performance evaluation, board members (self or peers) and functional committee performance self-evaluation questionnaire.</p> <p>The board performance appraisal has five aspects: participation in the Company's</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			<p>operations, improvement of the board's decision-making quality, board composition and structure, director election and continuing education, and internal control, with a total of 45 items.</p> <p>Board members (self or peers) evaluate six aspects: mastering Company goals and tasks, director responsibilities awareness, degree of participation in company operations, internal relationship management and communication, professional and continuing education of directors, and internal control, with a total of 22 items.</p> <p>The performance evaluation of functional committees has five aspects: the degree of participation in the Company's operations, the recognition of the responsibilities of functional committees, the improvement of the decision-making quality of functional committees, the composition of functional committees, and the election of members, and internal control, with a total of 24 items.</p> <p>According to Article 20 of the Articles of Incorporation, the remuneration of the Company's directors shall not exceed 3% of the annual profit. The remuneration committee and the board of directors shall be based on the Company's operating results and the Directors and Supervisors' Remuneration Distribution Method and refer to the performance evaluation results of directors to set directors' remuneration.</p> <p>According to the performance evaluation results of the board of directors in 2025, the overall operation of the board of directors is excellent. The results of this performance evaluation were presented in the Board Report dated March 6, 2026.</p>	
(IV) Will the Company have the independence of the public accountant evaluated regularly?	✓		<p>The Company's Audit Committee evaluates the independence and competence of the CPA every year, and requires the CPA to provide the Impartiality and Independence Statement and the Audit Quality Indicators (AQIs) and conducts an evaluation based on the CPA independence evaluation standards. It has been confirmed that the CPA has no other financial interests or business relationships with the Company except for the fees for auditing and financial and tax cases. The family members of the CPA do not violate the independence requirements. For the evaluation results in the latest year, the independence and competence of the CPA were evaluated by the resolution of the board of directors on March 6, 2026.</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies																														
	Yes	No	Summary Description																															
			<p>Standards for the CPA independence evaluation:</p> <table border="1"> <thead> <tr> <th>Assessment Items</th> <th>Assessment Result</th> <th>Independence</th> </tr> </thead> <tbody> <tr> <td>Will the CPA have a direct or significant indirect financial interest relationship with the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Will the CPA have any financing or guarantee behavior with the Company or directors of the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Will the CPA have a close business relationship and potential employment relationship with the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Will the CPA charge any public fees related to the cases verified by the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Will the CPA and audit service group members have a kinship with the directors, managerial officers or persons in positions that have a material impact on the audit case of the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Will the CPA receive any gifts or presents of significant value from the Company or directors or managerial officers of the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Will the CPA provide the Company's audit services for seven consecutive years?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Will the CPA hold shares of the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>The CPA has complied with the regulations on independence in the 10th bulletin of the Norm of Professional Ethics for Certified Public Accountant, and obtained the Independence Statement issued by the CPA and the Audit Quality Indicators (AQIs).</td> <td>Yes</td> <td>Yes</td> </tr> </tbody> </table>	Assessment Items	Assessment Result	Independence	Will the CPA have a direct or significant indirect financial interest relationship with the Company?	No	Yes	Will the CPA have any financing or guarantee behavior with the Company or directors of the Company?	No	Yes	Will the CPA have a close business relationship and potential employment relationship with the Company?	No	Yes	Will the CPA charge any public fees related to the cases verified by the Company?	No	Yes	Will the CPA and audit service group members have a kinship with the directors, managerial officers or persons in positions that have a material impact on the audit case of the Company?	No	Yes	Will the CPA receive any gifts or presents of significant value from the Company or directors or managerial officers of the Company?	No	Yes	Will the CPA provide the Company's audit services for seven consecutive years?	No	Yes	Will the CPA hold shares of the Company?	No	Yes	The CPA has complied with the regulations on independence in the 10th bulletin of the Norm of Professional Ethics for Certified Public Accountant, and obtained the Independence Statement issued by the CPA and the Audit Quality Indicators (AQIs).	Yes	Yes	
Assessment Items	Assessment Result	Independence																																
Will the CPA have a direct or significant indirect financial interest relationship with the Company?	No	Yes																																
Will the CPA have any financing or guarantee behavior with the Company or directors of the Company?	No	Yes																																
Will the CPA have a close business relationship and potential employment relationship with the Company?	No	Yes																																
Will the CPA charge any public fees related to the cases verified by the Company?	No	Yes																																
Will the CPA and audit service group members have a kinship with the directors, managerial officers or persons in positions that have a material impact on the audit case of the Company?	No	Yes																																
Will the CPA receive any gifts or presents of significant value from the Company or directors or managerial officers of the Company?	No	Yes																																
Will the CPA provide the Company's audit services for seven consecutive years?	No	Yes																																
Will the CPA hold shares of the Company?	No	Yes																																
The CPA has complied with the regulations on independence in the 10th bulletin of the Norm of Professional Ethics for Certified Public Accountant, and obtained the Independence Statement issued by the CPA and the Audit Quality Indicators (AQIs).	Yes	Yes																																
IV. Does a public company equip an appropriate number of eligible governance personnel and assign the governance officer to take charge of company's governance affairs (including, without	✓		The Company's corporate governance affairs are supervised by the chairman's office, and the Administration Center is responsible for implementing various corporate governance-related affairs. The Company established a governance officer in 2023 to protect shareholders' rights and strengthen the functions of the board of directors. The duty of the governance officer is to handle the affairs related to holding the board meeting or the general meeting of shareholders, producing the minutes for board	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies																														

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies																
	Yes	No	Summary Description																	
limitation, providing directors and supervisors with the data required for business operations, assistance for the legal compliance of directors and supervisors, handling affairs related to holding a board meeting or a general meeting of shareholders and producing minutes for board meetings and general meetings of shareholders)?			<p>meetings and general meetings of shareholders, providing directors and independent directors with the data required for business operations, assisting directors and independent directors in maintaining legal compliance.</p> <p>The continuing education of the Company's governance manager in 2025 is as follows:</p> <table border="1"> <thead> <tr> <th>Date of continuing education</th> <th>Organization of continuing education</th> <th>Name of course</th> <th>Training hours</th> </tr> </thead> <tbody> <tr> <td>May 2 2025</td> <td>Securities and Futures Institute</td> <td>Promotion Meeting of Preventing Insider Trading for 2025</td> <td>3</td> </tr> <tr> <td>June 10, 2025</td> <td>BCSD Taiwan</td> <td>CDP Taiwan Disclosure Workshops</td> <td>3</td> </tr> <tr> <td>September 8, 2025</td> <td>BCSD Taiwan</td> <td>A course on analysis and promotion of IFRS S2 issues corresponding to CDP</td> <td>6</td> </tr> </tbody> </table>	Date of continuing education	Organization of continuing education	Name of course	Training hours	May 2 2025	Securities and Futures Institute	Promotion Meeting of Preventing Insider Trading for 2025	3	June 10, 2025	BCSD Taiwan	CDP Taiwan Disclosure Workshops	3	September 8, 2025	BCSD Taiwan	A course on analysis and promotion of IFRS S2 issues corresponding to CDP	6	
Date of continuing education	Organization of continuing education	Name of course	Training hours																	
May 2 2025	Securities and Futures Institute	Promotion Meeting of Preventing Insider Trading for 2025	3																	
June 10, 2025	BCSD Taiwan	CDP Taiwan Disclosure Workshops	3																	
September 8, 2025	BCSD Taiwan	A course on analysis and promotion of IFRS S2 issues corresponding to CDP	6																	
V. Has the Company established a communication channel with the stakeholders (including but not limited to the shareholders, employees, customers, and suppliers), set up a stakeholder section on the Company's website, and responded appropriately to the important corporate social responsibilities concerned by the stakeholders?	✓		<p>1. The Company attaches great importance to the balance of rights and obligations among stakeholders such as stakeholders, employees, customers, and suppliers. In addition to maintaining good communication with stakeholders, the Company also publishes on the Company website (URL:http://www.onano-nm.com/interest.html) an e-mail box for stakeholders to complain, and it will be handled by a specially-assigned person.</p> <p>2. The Company's website has a Corporate Governance section for investors to inquire and download relevant regulations on corporate governance; there is also a section for stakeholders to properly respond to relevant issues of concern to stakeholders, including corporate social responsibility.</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies																
VI. Has the Company commissioned a professional stock service agent to handle shareholders affairs?	✓		The Company mandates the Registrar & Transfer Agency Department of KGI Securities Co. Ltd. to be the Company's shareholder services agent and to handle the affairs of the shareholders' meeting.	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.																

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
VII. Disclosure of information				
(I) Does the Company have a website setup and the financial business and corporate governance information disclosed?	✓		<p>The Company set up a public website and regularly disclose the financial business and corporate governance relevant information. The Company website is: http://www.onano-nm.com/</p> <p>Disclosure of financial information: The Company's website has an investor section to disclose financial information, which is regularly updated for investors' reference.</p> <p>Disclosure of business information: The Company's website provides information on various business products of the Company in terms of "main production services", "production substrate size", "slimming capability", and "product application" according to various product services.</p> <p>Disclosure of corporate governance information: The Company has disclosed major information and announcements, performance evaluation of the board of directors, members of the board of directors/audit committee/remuneration committee/sustainable development committee, independent directors, internal audit supervisors, and CPA(s) communication situation, corporate governance regulations and other information under the corporate governance item of the investor section on the website.</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
(II) Has the Company adopted other information disclosure methods (such as, establishing an English website, designating a responsible person for collecting and disclosing information of the Company, substantiating the spokesman system, placing the juristic person seminar program on the Company's website, etc.)?	✓		<p>The Company has set up an English website, the URL is: http://www.onano-nm.com/index_EN.html. In addition, there is a specially-assigned person responsible for the collection and disclosure of information, and a spokesperson system and a dedicated shareholder service unit have been established. Information is updated on the Company website in real-time.</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.
(III) Does the company announce and report its financial statements within two months after the end of a fiscal year, and publish and declare in advance the financial statements of Q1, Q2 and Q3 as well as status of monthly operations?	✓		<p>The Company announces and reports its annual financial statements according to regulations, and publishes and declares the financial statements of Q1, Q2 and Q3 as well as status of monthly operations, and discloses information on the MOPS and the Company's website.</p>	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
VIII.Are there any other important information (including but not limited to the interests of employees, employee care, investor relations, supplier relations, the rights of stakeholders, the advanced study of directors and supervisors, the implementation of risk management policies and risk measurement standards, the execution of customer policy, the purchase of liability insurance for the Company's directors and supervisors) that are helpful in understanding the corporate governance operation of the Company?	✓		<ol style="list-style-type: none"> 1. In addition to establishing an employee welfare committee and implementing a pension system, employees are encouraged to participate in various training courses and technical seminars at home and abroad, plan employee group insurance and arrange regular health checkups, pay attention to labor relations, and provide equal employment opportunities. 2. The Company has established a complete spokesperson system and discloses company information in accordance with relevant laws and regulations to protect the basic rights and interests of investors. 3. The Company has established a supplier evaluation and review procedure, and only those who pass the review can become partners, and the Company has a good relationship with suppliers and smooth communication channels. 4. The Company attaches great importance to the balance of rights and obligations among stakeholders. In addition to maintaining good communication with stakeholders, the Company also publishes information on the Company website (URL: http://www.onano-nm.com/interest.html) with an e-mail which is used for the complaints of stakeholders and will be handled by a specially-assigned person. 5. Continuing education for directors: The directors of the Company have completed the training in 2025 in accordance with the hours specified in the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies. The information has been disclosed on the MOPS. 6. Implementation of risk management policies and risk measurement standards: The Company focuses on its business and cooperates with relevant laws and regulations to implement various policy promotions to reduce and avoid any possible risks. 7. Implementation of customer policy: The Company and customers have designated personnel as regular communication channels to keep abreast of customer dynamics and ensure the best interests of both parties through a good negotiation mechanism. 8. The Company purchases liability insurance for directors: the Company has purchased liability insurance for directors and managers and will report to the board of directors the insured amount, scope of coverage, and insurance premium rate of the liability insurance. 	Comply with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Assessment Items	Actual Governance (Note)			Deviation and Causes of Deviation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies												
	Yes	No	Summary Description													
<p>IX. Please describe the improvement performed according to the corporate governance evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange in the latest years, and propose the matters with priority for improvement and the respective measures: The Company ranked 66%-80% in the 2024 Taiwan Stock Exchange Corporate Governance Evaluation. The Company continues to improve corporate governance, regularly self-examines the protection of shareholders' rights and interests, the functions of the board of directors and the audit committee, information transparency, internal control and internal audit systems, business strategies, and the actual implementation of evaluation indicators stakeholders and social responsibilities. Continuously demonstrate sustainable strength with all aspects of the economy, environment, and society, and will continue to uphold the corporate core value of integrity and integrity, and take long-term sustainable responsibility to all stakeholders and society.</p> <p>(I)Improvement performed</p> <table border="1"> <thead> <tr> <th>Content of evaluation indicators</th> <th>Improvement performed</th> </tr> </thead> <tbody> <tr> <td>The Company has formulated specific measures to enhance its corporate value</td> <td>The Company submitted the report to the board of directors on November 7, 2025 and disclosed the information on the MOPS.</td> </tr> <tr> <td>Did the Company hold the annual general shareholders' meeting before the end of May?</td> <td>The Company held the shareholders' meeting on May 23, 2025.</td> </tr> <tr> <td>Did the Company report the remuneration received by the directors at the annual general shareholders' meeting, including remuneration policies, individual remuneration contents and amounts?</td> <td>The Company had separately reported the remuneration to directors policy, individual remuneration contents and amounts at the 2025 annual general shareholders' meeting.</td> </tr> </tbody> </table> <p>(II)Matters with priority for improvement and the respective measures were proposed</p> <table border="1"> <thead> <tr> <th>Matters with priority for improvement</th> <th>Improvement measures</th> </tr> </thead> <tbody> <tr> <td>Does the Company establish a sustainable development committee at the board level, with no fewer than three members, among whom the member should possess professional knowledge and capabilities in corporate sustainability and at least one director should participate in supervision and disclose its composition, responsibilities and operation? If the Company has a sustainability officer (or the person holding an equivalent position) for implementing sustainable development affairs, and regularly reports the implementation of sustainable development to the board of directors, an additional point will be added to the total score.</td> <td>The Company established the sustainable development committee on May 23, 2025 and disclosed its composition, responsibilities and operation on Page 27 of this annual report. Only the candidate for the sustainability officer remains to be selected.</td> </tr> </tbody> </table>					Content of evaluation indicators	Improvement performed	The Company has formulated specific measures to enhance its corporate value	The Company submitted the report to the board of directors on November 7, 2025 and disclosed the information on the MOPS.	Did the Company hold the annual general shareholders' meeting before the end of May?	The Company held the shareholders' meeting on May 23, 2025.	Did the Company report the remuneration received by the directors at the annual general shareholders' meeting, including remuneration policies, individual remuneration contents and amounts?	The Company had separately reported the remuneration to directors policy, individual remuneration contents and amounts at the 2025 annual general shareholders' meeting.	Matters with priority for improvement	Improvement measures	Does the Company establish a sustainable development committee at the board level, with no fewer than three members, among whom the member should possess professional knowledge and capabilities in corporate sustainability and at least one director should participate in supervision and disclose its composition, responsibilities and operation? If the Company has a sustainability officer (or the person holding an equivalent position) for implementing sustainable development affairs, and regularly reports the implementation of sustainable development to the board of directors, an additional point will be added to the total score.	The Company established the sustainable development committee on May 23, 2025 and disclosed its composition, responsibilities and operation on Page 27 of this annual report. Only the candidate for the sustainability officer remains to be selected.
Content of evaluation indicators	Improvement performed															
The Company has formulated specific measures to enhance its corporate value	The Company submitted the report to the board of directors on November 7, 2025 and disclosed the information on the MOPS.															
Did the Company hold the annual general shareholders' meeting before the end of May?	The Company held the shareholders' meeting on May 23, 2025.															
Did the Company report the remuneration received by the directors at the annual general shareholders' meeting, including remuneration policies, individual remuneration contents and amounts?	The Company had separately reported the remuneration to directors policy, individual remuneration contents and amounts at the 2025 annual general shareholders' meeting.															
Matters with priority for improvement	Improvement measures															
Does the Company establish a sustainable development committee at the board level, with no fewer than three members, among whom the member should possess professional knowledge and capabilities in corporate sustainability and at least one director should participate in supervision and disclose its composition, responsibilities and operation? If the Company has a sustainability officer (or the person holding an equivalent position) for implementing sustainable development affairs, and regularly reports the implementation of sustainable development to the board of directors, an additional point will be added to the total score.	The Company established the sustainable development committee on May 23, 2025 and disclosed its composition, responsibilities and operation on Page 27 of this annual report. Only the candidate for the sustainability officer remains to be selected.															

(VI)Implementation of the promotion of sustainable development and the deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies						
	Yes	No	Summary Description							
I.Does the Company have a specific (or part-time) unit set up to promote the sustainable development governance framework, and the Board of Directors authorizing the management to handle matters and report the supervision results to the Board of Directors?	✓		<ol style="list-style-type: none"> On May 23, 2025, the Company’s Board of Directors resolved to establish the “Sustainable Development Committee”. This Committee consists of four independent directors appointed by the Board of Directors. It is responsible for formulating policies to promote sustainable development; reviewing, tracking, and revising the implementation status and effectiveness of such policies; integrating company resources to address various sustainability issues and enhance operational competitiveness. The Sustainable Development Committee has a corporate social responsibility group and an ethical corporate management group. Each working group operates according to the PDCA management cycle, holds regular meetings to discuss the latest related issues, and track and review the implementation of related action plans. Meanwhile, they regularly report the implementation results of the Sustainable Development Committee to the board of directors every year to ensure the promotion and implementation of the Company’s sustainable development related work. For the operation and implementation of the Sustainable Development Committee in 2025, please refer to Page 27 of this annual report. The board of directors also fulfilled its supervisory and guiding responsibilities, urging the management team to make adjustments by raising real-time questions and providing feedback. 	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies						
II.Does the company assess the risk of environmental, social, and governance (ESG) issues in relation to corporate operations based on the materiality principles and establish policies or strategies in relation to risk management?	✓		<ol style="list-style-type: none"> The scope of this disclosure covers the all plants of the Company. The Company based on the principle of materiality describes the assess the environmental, social, and governance (ESG) issues concerning operations based on the materiality principles and establishes policies or strategies with risk management as follows: <table border="1" data-bbox="947 1297 1774 1412"> <thead> <tr> <th>Issues</th> <th>Risk Assessment</th> <th>Risk Management Policies or Strategies</th> </tr> </thead> <tbody> <tr> <td>Environment</td> <td>Hazard risk</td> <td>The Company is committed to</td> </tr> </tbody> </table> 	Issues	Risk Assessment	Risk Management Policies or Strategies	Environment	Hazard risk	The Company is committed to	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies
Issues	Risk Assessment	Risk Management Policies or Strategies								
Environment	Hazard risk	The Company is committed to								

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			environmental protection, implements energy saving and carbon reduction, resource recovery, and reuse of waste and recycled chemicals, which effectively reduces pollution emissions and impact on the environment; at the same time, plans and programs for implementation are formulated every year and regularly track and review the progress of each goal to ensure the achievement of the goal.	
			Society Operation risk The Company conducts various industrial safety inspections and inspections daily to actively improve and strengthen the safety of the workplace environment to reduce the risks to employees' health and safety. In addition, in terms of talent management, besides character and ability, the first requirement is based on the right person and the right place, and an employee suggestion box is set up to construct two-way communication.	
			Corporate governance Operation risk Actively research and develop new products in response to changes in the industry's prosperity. In addition, continue to develop customers and suppliers to reduce supply chain risks.	

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies				
	Yes	No	Summary Description					
III.Environmental issues								
(I)Does the company have an appropriate environmental management system established in accordance with its industrial characteristics?	✓		In addition to the establishment of an environmental protection unit, the Company is committed to complying with relevant environmental protection regulations, and the factory has introduced the ISO 14001 environmental management system.	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies				
(II)Is the Company committed to enhancing all resources efficiency and using renewable materials that are with low impact on environmental impacts?	✓		The Company complies with various laws and regulations related to environmental protection and responds to the reuse of waste, the use of recycled chemical solutions, and the recycling and classification of resources, and at the same time publicizes the importance of environmental protection to employees.	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies				
(III)Does the Company assess the present and future potential risks and opportunities of climate change on the Company and take actions to related?	✓		<p>The United Nations has clearly defined carbon reduction targets through the Paris Agreement in 2015 and the impact and impact of climate change on the global economy, society, and environment has become more and more significant. Therefore, the issue of climate change has now become the focus of attention. Green operation, environmental protection, and sustainable development are the Company's social responsibilities and commitments. Based on this, the Company comprehensively promotes environmental protection work, clearly stipulates the Company's obligation to implement environmental protection in the Corporate Social Responsibility Practice Rules, and incorporates climate change issues into risk management, relevant departments conduct regular risk assessments and reviews in order to respond and deal with them immediately and reduce the impact of risk events.</p> <p>The Company currently establishes a management and control mechanism for the potential risks of climate change and energy as follows:</p> <table border="1" data-bbox="958 1331 1774 1436"> <tr> <td>Climate Change Risk</td> <td>Countermeasures and Related Actions in the Current Year</td> </tr> <tr> <td>The change caused the</td> <td>Taipower Company' power source adopts an</td> </tr> </table>	Climate Change Risk	Countermeasures and Related Actions in the Current Year	The change caused the	Taipower Company' power source adopts an	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies
Climate Change Risk	Countermeasures and Related Actions in the Current Year							
The change caused the	Taipower Company' power source adopts an							

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			<p>intensity of the storm to increase, and the Taipower Company grid was cut off without warning, resulting in operational interruption and increased risk of manpower repairs; abnormal energy equipment affects the operation of process equipment and the risk of production yield.</p> <p>underground cable design to avoid weather disasters affecting the power transmission and distribution network of utility poles and installs fire emergency generators and ATS power switches to use diesel generators to provide the use of major equipment to reduce loss of power failures without warning.</p> <p>1. The high-voltage power equipment will be regularly inspected by the electromechanical testing company every month, and the infrared temperature measurement and maintenance of the whole plant will be carried out every year to ensure that the main power supply equipment in the plant is normal.</p> <p>2. Emergency generators and ATS power switch use diesel generator set and maintain and test according to the maintenance cycle.</p>	
(IV)Did the Company produce statistics on greenhouse gas emissions, water consumption, and total waste in the last two years? Has the Company established policies for greenhouse gas reduction, water conservation, and waste management?	✓		<p>The Company's Sustainable Development Committee has a corporate social responsibility group, which is responsible for practicing corporate social responsibilities and promoting economic, environmental and social progress, so as to realize the goal of sustainable development. In addition, the Committee also proposes, promotes and maintain the relevant environmental management policies and specific action plans according to Article 13 of the Sustainable Development Best Practice Principles. Information of the annual greenhouse gas emissions, water consumption and total waste at the Company's operational sites is as follows:</p> <p>1.Greenhouse gas emissions in the past 2 years:</p>	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies																		
	Yes	No	Summary Description																			
			<table border="1"> <thead> <tr> <th>Year</th> <th>Scope 1 (Metric Tons CO2e)</th> <th>Scope 2 (Metric Tons CO2e)</th> <th>Intensity (Co2e/revenue of NT\$1 million)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>107.5350</td> <td>1,690.0944</td> <td>13.62</td> </tr> <tr> <td>2025</td> <td>107.6524</td> <td>736.0016</td> <td>1,061.2</td> </tr> </tbody> </table> <p>As described in the above table, the carbon dioxide emissions for 2025 and 2024 are estimated to be 843.654 metric tons and 1,797.6294 metric tons based on electricity bills, reduced by 53.07%.</p> <p>The main energy consumption comes from the electricity for machines and air conditioners in the plants, which fails to achieve the long-term goal of low-carbon operation. Subsequently, feasible energy-saving plans will be evaluated, including measures such as checking and replacing old high-energy-consumption machines in the plants, replacing the plant lighting by energy-saving LEDs, and replacing old equipment parts.</p> <p>2. Water consumption in the past 2 years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Intake of water M³</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>40.142</td> </tr> <tr> <td>2025</td> <td>7</td> </tr> </tbody> </table> <p>As described in the above table, the water consumption for 2025 and 2024 is estimated to be 7M³ and 40.142M³ based on water bills, reduced by 82.56%.</p> <p>In addition to promoting water conservation, the plants also evaluate the annual water footprint inventory operation. The plants are also encouraged to evaluate and check the feasible water conservation measures in the plants, to reduce their reliance on water resources and the impact of sudden water shortages on the Company's operation.</p>	Year	Scope 1 (Metric Tons CO2e)	Scope 2 (Metric Tons CO2e)	Intensity (Co2e/revenue of NT\$1 million)	2024	107.5350	1,690.0944	13.62	2025	107.6524	736.0016	1,061.2	Year	Intake of water M ³	2024	40.142	2025	7	
Year	Scope 1 (Metric Tons CO2e)	Scope 2 (Metric Tons CO2e)	Intensity (Co2e/revenue of NT\$1 million)																			
2024	107.5350	1,690.0944	13.62																			
2025	107.6524	736.0016	1,061.2																			
Year	Intake of water M ³																					
2024	40.142																					
2025	7																					

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies												
	Yes	No	Summary Description													
			<p>3. Waste weight in the past 2 years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Harmful waste (ton)</th> <th>Non-harmful waste (ton)</th> <th>Waste intensity (ton/revenue of NT\$1 million)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>798.76</td> <td>99.05</td> <td>6.81</td> </tr> <tr> <td>2025</td> <td>138.22</td> <td>9.17</td> <td>185.4</td> </tr> </tbody> </table> <p>As described in the above table, the total waste for 2025 and 2024 is estimated to be 147.39 metric tons and 897.81 metric tons, reduced by 83.58%.</p> <p>Making an inventory of raw materials at the source of products, we will evaluate and preferentially purchase materials and components with environmental protection labels, and select materials with a perfect recycling and reuse mechanism at the terminal. This will increase the rate of waste reuse and promote the circular economy of the industry.</p>	Year	Harmful waste (ton)	Non-harmful waste (ton)	Waste intensity (ton/revenue of NT\$1 million)	2024	798.76	99.05	6.81	2025	138.22	9.17	185.4	
Year	Harmful waste (ton)	Non-harmful waste (ton)	Waste intensity (ton/revenue of NT\$1 million)													
2024	798.76	99.05	6.81													
2025	138.22	9.17	185.4													
IV. Social issues																
(I) Does the Company have the relevant management policies and procedures stipulated in accordance with the relevant laws and regulations and international conventions on human rights?	✓		<p>The Company abides by the Labor Standards Act and other relevant laws and regulations, formulates employee work rules, and protects the rights and interests of employees. For non-national employees employed, all respect the internationally recognized basic labor human rights principles and protect their legitimate rights and interests. In addition, comprehensively consider relevant international standards, including the International Bill of Human Rights, the International Labor Organization-Declaration on Fundamental Principles and Rights at Work, and the Ten Principles of the United Nations Global Compact, to treat and respect all employees, contracts and temporary personnel, interns, etc. with dignity.</p> <p>The general manager's office of the Company coordinates the human rights governance framework, including corporate information security, corporate sustainability, customer services, environmental protection safety and health,</p>	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies												

Promotion Items	Performance (Note)		Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies						
	Yes	No							
		<p>human resources, information technology, legal affairs, material management, operation, quality, and functional organizations such as reliability and research development, thus systematically and effectively promoting human rights management practices.</p> <p>The summary of human rights management policies and specific plans is as follows:</p> <table border="1"> <thead> <tr> <th>Management policies</th> <th>Specific plans</th> </tr> </thead> <tbody> <tr> <td>Provide a safe and healthy working environment</td> <td>For details, please refer to the relevant description of “Protection Measures for Employees’ Personal Safety and Working Environment and Their Implementation” in “Employee Relation” on Page 79~80.</td> </tr> <tr> <td>Prohibit forced labor and use of child labor</td> <td>When the employment relationship is established, it should be specified according to Work Rules that the relationship is established based on mutual consent of both parties, and forced labor should be prohibited; the human resources department should review and control the working hours in the attendance system on a monthly basis to avoid timeout. To protect the physical and mental health of minors, the Company prohibits the employment of persons under the age of 18. In the initial stage of recruitment and selection, such as resume screening, the relevant persons must identify age based on the resumes, graduation years and other related information.</td> </tr> </tbody> </table>	Management policies	Specific plans	Provide a safe and healthy working environment	For details, please refer to the relevant description of “Protection Measures for Employees’ Personal Safety and Working Environment and Their Implementation” in “Employee Relation” on Page 79~80.	Prohibit forced labor and use of child labor	When the employment relationship is established, it should be specified according to Work Rules that the relationship is established based on mutual consent of both parties, and forced labor should be prohibited; the human resources department should review and control the working hours in the attendance system on a monthly basis to avoid timeout. To protect the physical and mental health of minors, the Company prohibits the employment of persons under the age of 18. In the initial stage of recruitment and selection, such as resume screening, the relevant persons must identify age based on the resumes, graduation years and other related information.	
Management policies	Specific plans								
Provide a safe and healthy working environment	For details, please refer to the relevant description of “Protection Measures for Employees’ Personal Safety and Working Environment and Their Implementation” in “Employee Relation” on Page 79~80.								
Prohibit forced labor and use of child labor	When the employment relationship is established, it should be specified according to Work Rules that the relationship is established based on mutual consent of both parties, and forced labor should be prohibited; the human resources department should review and control the working hours in the attendance system on a monthly basis to avoid timeout. To protect the physical and mental health of minors, the Company prohibits the employment of persons under the age of 18. In the initial stage of recruitment and selection, such as resume screening, the relevant persons must identify age based on the resumes, graduation years and other related information.								

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			<p>Eliminate illegal discrimination and ensure equal job opportunities</p> <p>The Company ensures the nondiscrimination in the employment policy, implements the fairness and impartiality in employment, remuneration and benefits, training, assessment and promotion opportunities, and provides an effective and appropriate appeal mechanism, to avoid any description that harms the rights and interests of colleagues. The Company is also committed to creating a friendly workplace where employees are equally appointed and free from discrimination and work harassment.</p>	
			<p>Assist employees in maintaining their physical and mental health and work-life balance.</p> <p>In 2025, the Company held CRP+AED lectures to enhance first aid skills, which can maintain the physical and mental health and raise the safety and health awareness of colleagues.</p>	
(II) Has the company established and implemented reasonable employee welfare measures (including remuneration, leave, and other benefits) and appropriately reflected business performance and achievements in the remuneration for employees?	✓		<p>The Company formulates reasonable welfare measures such as salary design, employee vacations, and employee benefits, all of which are formulated and implemented in accordance with relevant management methods. Conduct employee performance appraisals at the mid-term and year-end. Through appraisal interviews, verification and appraisal are achieved, and the appraisal results are used as the basis for promotion and payment of remuneration. In addition, Article 20 of the Articles of Incorporation stipulates that if the Company makes a profit in the current year, it should allocate no less than 0.5% of the employee's remuneration (of which, not less than 20% shall be allocated to junior employees) .</p> <p>For employee benefit measures, continuing education, training and retirement</p>	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			systems and their implementation, please refer to V. Employee Relation on Pages77~80	
(III)Does the Company provide employees with a safe and healthy work environment, and provide safety and health education to employees regularly?	✓		<p>The Company measures the labor operation environment according to the law to provide necessary safety protection and a comfortable working environment. In addition to regular health checks for employees, follow-up health management is carried out based on the results of the physical examination. Special operation inspection personnel are included in case management. At the same time, doctors are hired to visit the factory to provide health consultation services for colleagues.</p> <p>In addition, the Company's safety and health education and training are classified according to the nature of the work as follows:</p> <ol style="list-style-type: none"> 1. New recruits and general labor safety and health education and training: <ol style="list-style-type: none"> (1)Outline of Laws and Regulations Related to Occupational Safety and Health (2)Occupational safety and health concept and safety and health work rule (3)Automatic inspection before, during and after operation (4)Standard operating procedures (5)Emergency response (6)Fire and first aid knowledge and drills (7)Other safety and health knowledge related to labor operations 2. Hazardous and harmful substances safety and health education and training: <ol style="list-style-type: none"> (1)Hazardous and harmful substances communication Plan, labeling content and meaning (2)Hazardous substances, characteristics of harmful substances and hazards to human health (3)Emergency procedures 	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			<p>(4)Safe operating procedures for the use, storage, handling and disposal of hazardous and harmful Substances</p> <p>3. Safety and health education and training for business executives at all levels:</p> <p>(1)Safety and health management and execution</p> <p>(2)Automatic check</p> <p>(3)Improve working methods</p> <p>(4)Safe Operating Standards</p> <p>4. Those who engage in operations that are particularly harmful to health shall receive special safety and health education and training and must work under the supervision of on-site supervisors who have obtained qualification certificates.</p> <p>In 2025, there were no fire incidents</p>	
(IV)Does the Company have an effective career capacity development training program established for the employees?	✓		<p>In order to improve the quality of human resources and enhance the working knowledge and skills of employees, the Company conducts training for new recruits, on-the-job training, and external education and training from time to time according to the employees' own conditions and work needs; At the same time, to ensure mastery of training direction and implementation effectiveness, in the fourth quarter, the Human Resources Department launched the drafting of the education and training plan based on the Company-wide annual policy and training needs survey. The content of the plan includes the Company-wide education and training plan, cross-departmental and internal departmental training plans, and is reviewed on a quarterly basis Implementation status, and proposed correction and improvement measures for unreached items, so as to effectively grasp the effectiveness of specific training for employees.</p>	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies
(V)Does the company comply with the related laws and regulations and international standards regarding the	✓		<p>1. In response to the EU Directive on the Restriction of Hazardous Substances (RoHS) in electrical and electronic equipment and the EU's</p>	Comply with the Corporate Sustainable

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
customer health and safety, customer privacy, marketing communication, and labeling of its products and services and establish policies to protect the rights and interests of customers and procedures for grievances?			<p>new chemical policy (REACH), the Company's responsible units have grasped the fact of substances of very high concern (Substances of Very High Concern, SVHCs) in products to ensure to in line with the spirit of REACH, we also regularly collect major international environmental laws and regulations to keep abreast of the latest international regulatory trends.</p> <p>2. For the health and safety of products and services, customer privacy, marketing, and labeling, the Company follows relevant laws and regulations, and international norms, properly protects the natural environment, and must not deceive, mislead, cheat, or do anything else that undermines consumer trust and damages consumers' rights and interests. At the same time, set up sufficient and professional customer service personnel, and provide a special meeting room for customers to give feedback on product information and solve customer complaints in real time. In addition, customer satisfaction surveys are carried out every six months. If the analysis of satisfaction data fails to meet the standard, the responsible unit should implement the improvement strategy and reviews it in the management review meeting of senior executives.</p> <p>3. Customer Feedback Email: jason.chin@onano-nm.com Report Feedback Email: moral@onano-nm.com</p>	Development Best-Practice Principles for TWSE/TPEX Listed Companies
(VI)Has the Company established policies for management to request suppliers to comply with the relevant laws and regulations of environmental protection, occupational safety, and labor human rights? Does the Company keep track of the implementation of such policies?	✓		The Company is committed to building a sustainable supply chain and promotes suppliers' awareness and reflection of corporate social responsibility, including environmental protection, safety, health, hygiene, management systems, and business ethics. Only those who pass the review can become partners. At the same time, the Company formulates an annual audit plan to conduct audits based on the supplier's economic, environmental, and social risks. If there is a major violation of corporate social responsibility and the ethical corporate management, the business relationship will be terminated or terminated at any time. In addition, all suppliers and outsourcers	Comply with the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies

Promotion Items	Performance (Note)			Deviation and Causes of Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary Description	
			are required to sign the Contractor and Supplier Work Safety Discipline Commitment Letter, which includes occupational safety, industrial hygiene, environmental protection, and labor rights, etc., to ensure that suppliers and outsourcers abide by various Safety and health, environmental protection and other related regulations. In 2025, a total of 62 people received education and training for suppliers and the plants were visited and audited 4 times, achieving good results.	
V. Did the company, following internationally recognized guidelines, prepare and publish reports such as its sustainable environment report to disclose non-financial information of the company? Did the company apply for assurance or guarantee of such reports to a third-party certification body?		✓	The Company's 2024 Sustainability Report was prepared by adopting the Universal Standards of the GRI Sustainability Reporting Standards (2021 edition) published by the Global Reporting Initiative (GRI), the Task Force on Climate-related Financial Disclosures (TCFD) and other rules. The Company has not yet obtained assurance for the Sustainability Report to a third-party certification body. The Company's corporate sustainability website: http://www.onano-nm.com/policy.html	The Company will apply for assurance or guarantee to a third-party certification body when necessary.
VI. If the Company has established the corporate social responsibility principles based on "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies," please describe any discrepancy between the principles and their implementation: The Company has a Corporate Social Responsibility Principles, which has relevant regulations for environmental protection, community participation, social contribution, social service, social welfare, customer rights, human rights, safety, and health, etc., which can be downloaded on the Company website (http://www.onano-nm.com/info_2.html); For the Company's sustainable development strategy and implementation, please refer to (VI) Promotion of Sustainable Development Implementation in Corporate Governance Report of this annual report.				
VII. Other important information for the implementation of sustainable development: In addition to working hard in the business, the Company upholds the spirit of taking from society and giving back to society. It organizes volunteer services, and charity bazaars, donates materials to rural schools, disadvantaged groups, and social welfare organizations, and supports local agriculture. In addition, it actively provides job opportunities for people with disabilities to reward the locals. In terms of promoting social services and public welfare, we hope to do our best. <u>Promoting the Employment of People with Disabilities</u> For a long time, the Company has actively provided assistance and investment in employment services for people with disabilities, so that they can return to society smoothly and have stable employment.				

Note: The operation is based on the Company as the main body. Check "Yes" and "No", and please refer to the content of the summary.

(VII)Implementation status of climate-related information

Item	Implementation status														
<p>I.Describe the board of directors and management supervision and governance of climate-related risks and opportunities.</p>	<p>The board of directors serves as the top governance body for climate change management, which is responsible for supervising the consistency between the climate change strategies and the organization’s operation development direction and goals, and the accomplishment of the goals. The Company establishes the Sustainable Development Committee, which is affiliated to the board of directors. The Committee reports to the board of directors the related implementation results of the Sustainable Development Committee including climate changes on a regular basis every year, to ensure the promotion and implementation of corporate sustainable development related work.</p>														
<p>II.Describe how the identified climate risks and opportunities impact the Company’s business, strategy, and finances (short-term, medium-term, and long-term).</p>	<p>Short term is defined as the next 1-3 years, medium term as the next 3-5 years, and long term as more than 5 years in the future. Based on the climate risk and opportunity factors recommended by TCFD, we evaluate short-term, medium-term, and long-term risk values and opportunity values based on the probability, frequency, and possible impact, and identify priority physical and transition risks. The impact on the business, strategy and finance of the Company is described as follows:</p> <table border="1" data-bbox="965 639 2040 858"> <thead> <tr> <th data-bbox="965 639 1245 673">Period</th> <th data-bbox="1245 639 1671 673">Risk factor</th> <th data-bbox="1671 639 2040 673">Scope of impact</th> </tr> </thead> <tbody> <tr> <td data-bbox="965 673 1245 735">Short-term</td> <td data-bbox="1245 673 1671 735">Scale and frequency of extreme weather</td> <td data-bbox="1671 673 2040 735">Increase in premiums, plant and equipment maintenance costs.</td> </tr> <tr> <td data-bbox="965 735 1245 798">Short- to medium-term</td> <td data-bbox="1245 735 1671 798">Adjustment of policies and regulations (increase in carbon tax)</td> <td data-bbox="1671 735 2040 798">Increase in operating costs.</td> </tr> <tr> <td data-bbox="965 798 1245 858">Long-term</td> <td data-bbox="1245 798 1671 858">Green products, low-carbon production</td> <td data-bbox="1671 798 2040 858">Revenue decrease or operating costs increase.</td> </tr> </tbody> </table>			Period	Risk factor	Scope of impact	Short-term	Scale and frequency of extreme weather	Increase in premiums, plant and equipment maintenance costs.	Short- to medium-term	Adjustment of policies and regulations (increase in carbon tax)	Increase in operating costs.	Long-term	Green products, low-carbon production	Revenue decrease or operating costs increase.
Period	Risk factor	Scope of impact													
Short-term	Scale and frequency of extreme weather	Increase in premiums, plant and equipment maintenance costs.													
Short- to medium-term	Adjustment of policies and regulations (increase in carbon tax)	Increase in operating costs.													
Long-term	Green products, low-carbon production	Revenue decrease or operating costs increase.													
<p>III.Describe the financial impact of extreme climate events and transition actions.</p>	<table border="1" data-bbox="965 882 2040 1437"> <thead> <tr> <th data-bbox="965 882 1261 944">Risk of extreme climate events</th> <th data-bbox="1261 882 1653 944">Transition action</th> <th data-bbox="1653 882 2040 944">Potential financial impact</th> </tr> </thead> <tbody> <tr> <td data-bbox="965 944 1261 1038">Stronger (longer) heat waves lead to increased temperatures</td> <td data-bbox="1261 944 1653 1198" rowspan="2"> <ol style="list-style-type: none"> Conduct greenhouse gas inventory and continuously dynamically monitor and understand the carbon emission data of our own factories. </td> <td data-bbox="1653 944 2040 1070" rowspan="2"> <ol style="list-style-type: none"> Electricity consumption increases, carbon emissions increase, and fires are prone to cause losses. Drought and water shortage increase the number of water tanker trips and the adequate intake of water, which affects production and causes losses. </td> </tr> <tr> <td data-bbox="965 1038 1261 1198">The number of continuous dry weather days increases (Own operations and supply chain)</td> <td data-bbox="1653 1070 2040 1198"> <ol style="list-style-type: none"> Suspension losses caused by typhoons, heavy rains, and flood damage to factory buildings and equipment. </td> </tr> <tr> <td data-bbox="965 1198 1261 1437">Strong typhoons and heavy rainfall intensity increases (Own operations and supply chain)</td> <td data-bbox="1261 1198 1653 1437"> <ol style="list-style-type: none"> Introduce energy-saving and carbon-reducing equipment, and replace old equipment to improve efficiency and reduce carbon emissions. Actively invest in the </td> <td data-bbox="1653 1198 2040 1437"> <ol style="list-style-type: none"> Revenue declines and operating costs increase. </td> </tr> </tbody> </table>			Risk of extreme climate events	Transition action	Potential financial impact	Stronger (longer) heat waves lead to increased temperatures	<ol style="list-style-type: none"> Conduct greenhouse gas inventory and continuously dynamically monitor and understand the carbon emission data of our own factories. 	<ol style="list-style-type: none"> Electricity consumption increases, carbon emissions increase, and fires are prone to cause losses. Drought and water shortage increase the number of water tanker trips and the adequate intake of water, which affects production and causes losses. 	The number of continuous dry weather days increases (Own operations and supply chain)	<ol style="list-style-type: none"> Suspension losses caused by typhoons, heavy rains, and flood damage to factory buildings and equipment. 	Strong typhoons and heavy rainfall intensity increases (Own operations and supply chain)	<ol style="list-style-type: none"> Introduce energy-saving and carbon-reducing equipment, and replace old equipment to improve efficiency and reduce carbon emissions. Actively invest in the 	<ol style="list-style-type: none"> Revenue declines and operating costs increase. 	
Risk of extreme climate events	Transition action	Potential financial impact													
Stronger (longer) heat waves lead to increased temperatures	<ol style="list-style-type: none"> Conduct greenhouse gas inventory and continuously dynamically monitor and understand the carbon emission data of our own factories. 	<ol style="list-style-type: none"> Electricity consumption increases, carbon emissions increase, and fires are prone to cause losses. Drought and water shortage increase the number of water tanker trips and the adequate intake of water, which affects production and causes losses. 													
The number of continuous dry weather days increases (Own operations and supply chain)			<ol style="list-style-type: none"> Suspension losses caused by typhoons, heavy rains, and flood damage to factory buildings and equipment. 												
Strong typhoons and heavy rainfall intensity increases (Own operations and supply chain)	<ol style="list-style-type: none"> Introduce energy-saving and carbon-reducing equipment, and replace old equipment to improve efficiency and reduce carbon emissions. Actively invest in the 	<ol style="list-style-type: none"> Revenue declines and operating costs increase. 													

Item	Implementation status	
		<p>construction of energy management systems (EMS), diagnose equipment operation problems, and formulate energy-saving management strategies.</p>
<p>IV. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.</p>	<p>The extreme weather events increased due to climate change, but there have been no significant losses to the plants due to extreme weather.</p> <p>Regarding the TCFD discussion, through cross-departmental discussions according to its structure, policies and regulations, technology, market and reputation, and the impact of immediate and long-term climate risks on the Company will be analyzed one by one. Identification reviews will be performed periodically to ensure that the identification results are in line with the current situation. Based on the climate risk identification results, we develop response plans, incorporate them into tracking management, improve according to the PDCA cycle, and achieve effective management through long-term and continuously improved operations.</p>	
<p>V. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be described.</p>	<p>Scenario analysis is currently not used to assess resilience to climate change risks.</p>	
<p>VI. If there is a transition plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.</p>	<p>There are currently no transition plans to manage climate-related risks.</p>	
<p>VII. If internal carbon pricing is used as a planning tool, the basis for setting the price should be described.</p>	<p>A planning tool for carbon pricing is currently not used.</p>	
<p>VIII. If climate-related goals are set, the activities covered, the scope of greenhouse gas emissions, the planning schedule, annual achievement progress and other information should be described; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the source and quantity of offset carbon reduction or the quantity of Renewable Energy Certificates (RECs) should be described.</p>	<p>To effectively manage the Company's response to climate changes, the Company formulates various climate-related indicators to measure the effectiveness of climate actions, and promotes and implements climate strategies through the Task Force on Climate-related Financial Disclosures (TCFD). The Company also proposes climate-related goals, regularly reviews the accomplishment of goals based on global trends and rolling adjustments of policies and regulations, thus continuously reducing the impact of climate changes on the Company and enhancing its resilience in the face of climate changes in the future.</p> <p>The greenhouse gas inventory results reveal that the indirect greenhouse gas emissions from purchased energy under Scope 2 of the Company are produced from the use of electricity. Therefore, the Company reduces purchased energy and replaces old equipment to minimize indirect greenhouse gas emissions, and gradually increases the proportion of the Company's renewable energy to address the additional costs arising from future carbon related regulations to the Company.</p>	

Item	Implementation status																		
IX.Greenhouse gas inventory and assurance, reduction targets, strategies and specific action plans.	1-1 Greenhouse gas inventory and assurance of the Company in the past two years																		
	1-1-1 Greenhouse gas inventory information																		
	Describe greenhouse gas emissions (tons of CO ₂ e), intensity (tons of CO ₂ e/NT\$1 million), and data coverage in the past two years.																		
	<table border="1"> <thead> <tr> <th data-bbox="981 323 1070 451">Year</th> <th data-bbox="1070 323 1279 451">Factory</th> <th data-bbox="1279 323 1469 451">Scope 1 (Metric Tons CO₂e)</th> <th data-bbox="1469 323 1666 451">Scope 2 (Metric Tons CO₂e)</th> <th data-bbox="1666 323 1839 451">Total (Metric Tons CO₂e)</th> <th data-bbox="1839 323 2029 451">Intensity (Metric Tons CO₂e/Million NTD)</th> </tr> </thead> <tbody> <tr> <td data-bbox="981 451 1070 491">2024</td> <td data-bbox="1070 451 1279 491">All Plants</td> <td data-bbox="1279 451 1469 491">107.5350</td> <td data-bbox="1469 451 1666 491">1,690.0944</td> <td data-bbox="1666 451 1839 491">1,797.6294</td> <td data-bbox="1839 451 2029 491">13.62</td> </tr> <tr> <td data-bbox="981 491 1070 531">2025</td> <td data-bbox="1070 491 1279 531">All Plants</td> <td data-bbox="1279 491 1469 531">107.6524</td> <td data-bbox="1469 491 1666 531">736.0016</td> <td data-bbox="1666 491 1839 531">843.654</td> <td data-bbox="1839 491 2029 531">1,061.2</td> </tr> </tbody> </table>	Year	Factory	Scope 1 (Metric Tons CO ₂ e)	Scope 2 (Metric Tons CO ₂ e)	Total (Metric Tons CO ₂ e)	Intensity (Metric Tons CO ₂ e/Million NTD)	2024	All Plants	107.5350	1,690.0944	1,797.6294	13.62	2025	All Plants	107.6524	736.0016	843.654	1,061.2
	Year	Factory	Scope 1 (Metric Tons CO ₂ e)	Scope 2 (Metric Tons CO ₂ e)	Total (Metric Tons CO ₂ e)	Intensity (Metric Tons CO ₂ e/Million NTD)													
	2024	All Plants	107.5350	1,690.0944	1,797.6294	13.62													
2025	All Plants	107.6524	736.0016	843.654	1,061.2														
1-1-2 Greenhouse gas assurance information																			
<p data-bbox="981 595 2029 691">Describe the assurance situation in the past two years and up to the publication date of the annual report, including the scope of assurance, the assurance organization, the assurance criteria, and the assurance opinion.</p> <p data-bbox="981 691 2029 746">The certification company conducts external verification: The external verification is expected to be completed in 2027.</p>																			
1-2 Greenhouse gas reduction targets, strategies and specific action plans																			
<p data-bbox="981 794 2029 850">Describe the base year of greenhouse gas reduction and its data, reduction targets, strategies and specific action plans, and achievement of reduction targets.</p> <p data-bbox="981 850 2029 962">All operational sites of the Company makes a greenhouse gas inventory according to the ISO14064-1 procedure to fully grasp the overall greenhouse gas emission sources and emissions. Then, the Company formulates various emission reduction targets and plans to achieve low-carbon operations.</p> <ol data-bbox="981 962 2029 1367" style="list-style-type: none"> <li data-bbox="981 962 2029 1153">1. Greenhouse gas reduction targets: Short-term goals for 2026: The greenhouse gas emission is reduced by 2% compared to that in 2025. Mid-term goals for 2028: The greenhouse gas emission is reduced by 4% compared to that in 2025. Long-term goals for 2030: The greenhouse gas emission is reduced by 8% compared to that in 2025. <li data-bbox="981 1153 2029 1367">2. Carbon reduction strategies and specific action plans: Based on the inventory results, the Company's overall emission hotspots focus on the indirect greenhouse gas emissions from purchased energy under Scope 2 of the Company, which are produced from the use of electricity. Therefore, the Company lists the reduction of purchased energy as a key project in the greenhouse gas emission reduction plan. The specific action plan includes measures such as checking and replacing old high-energy-consumption machines, replacing the plant lighting by energy-saving LEDs, and replacing old equipment parts. 																			

(VIII) Performance in ethical corporate management inconsistency with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies”

Assessment Items	Actual Governance (Note)			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
I. Ethical corporate management policy and action plans				
(I) Has the Company established policies for ethical corporate management approved by the board of directors and stated such policies and practices in its regulations and external documents and in the commitment made by the board of directors and senior management to actively implement such policies?	✓		On April 9, 2013, the board of directors of the Company formulated the Ethical Corporate Management Best Practice Principles and respectively amended on June 11, 2015 and November 7, 2019. After its formulation and amendment resolution of the board of directors is passed, the report of the annual general shareholders’ meeting is submitted and disclosed on the MOPS and the Company’s website, which stipulates the Company’s ethical corporate management policies, practices, and directors, managerial officers, and employees should abide by the laws and regulations when performing business, and the board of directors and management promise to actively implement and strictly follow in internal management and external business activities.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(II) Has the Company established an assessment mechanism of risk from unethical behavior to regularly analyze and assess business activities with higher risk of involvement in unethical behavior and preventive programs for unethical behaviors containing at least the preventive measures stated in Article 7, Paragraph 2 of the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies”?	✓		The Company has formulated Ethical Corporate Management Best Practice Principles as a plan to prevent dishonest behavior, assessed the business activities with high unethical risk within the business scope, and strengthened relevant preventive measures.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(III) Has the Company established in the preventive programs the operating procedures for unethical behavior prevention, penalties and grievance systems of breaching the guidelines for conduct, and implemented and periodically review them?	✓		On November 4, 2016, the Company formulated the Measures for Handling Cases of Reporting Illegal, Immoral, or Dishonest Behaviors, and established internal and external reporting channels and handling systems. In addition, the Ethical Conduct Norm and Work Rules strictly regulate the Company’s business confidentiality	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed

Assessment Items	Actual Governance (Note)			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
			and avoidance of interests. When employees have dishonest behaviors, they will be handled according to the Company's reward and punishment system depending on the severity of the behavior.	Companies
II. Proper enforcement of ethical corporate management				
(I) Does the Company have the integrity of the trade counterparty assessed and with the code of integrity expressed in the contract signed?	✓		The Company adheres to the ethical corporate management principle in dealing with customers and suppliers and does not conduct transactions with those who have a record of dishonest behavior. If the counterparty of the transaction is involved in dishonest behavior, the Company may terminate or cancel the terms of the contract at any time.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(II) Has the Company established a dedicated (concurrent) unit to implement ethical corporate management under Board of Directors and report regularly (at least once a year) to BOD the status of implementation and supervision of ethical management policy and preventive programs of unethical behavior?	✓		The general manager's office of the Company serves as a dedicated unit for promoting ethical corporate management, which is responsible for formulating ethical corporate management policies and prevention plans and supervising their implementation, and regularly reporting to the board of directors. These were reported to the board of directors on May 9, 2025. Every year, each unit of the Company evaluates the risk of related descriptions with respect to the dishonest behaviors within its business scope, and conducts self-verification and self-evaluation of compliance with laws and regulations to achieve effective control and implementation.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(III) Does the Company have developed policies to prevent conflicts of interest, provided adequate channel for communication, and substantiated the policies?	✓		The Company stipulates and provides appropriate channels for directors, managers, and other stakeholders who attend or attend the board of directors as non-voting delegates to actively explain whether they have potential conflicts of interest with the Company in the	Comply with the Ethical Corporate Management Best Practice Principles for

Assessment Items	Actual Governance (Note)			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
			Ethical Corporate Management Best Practice Principles. The avoidance of conflicting interests in the 2025 proposal at the Board of Directors' Meeting has been disclosed in (I) Facts about performance by the board of directors on Pages 20 of this annual report. If a director has any interests in the proposal discussed, he/she will actively avoid participating in the discussion and voting, and strictly follow policies to prevent conflicts of interests.	TWSE/TPEX Listed Companies
(IV)Has the Company established an effective accounting system and an internal control system for the internal audit unit to establish related audit programs based on the results of risk assessment of involvement in unethical behavior to audit and prevent the compliance with the preventive programs of unethical behavior or hire a CPA to perform the audit?	✓		The Company has always paid attention to ensuring the accuracy of its financial reporting process and its control and designed relevant internal control systems for operating procedures with potentially high risks of dishonesty. The internal audit also draws up annual audit plans based on risk assessment results to conduct various inspections and report the audit results and follow-up improvement plans to the board of directors and management to implement the audit results. In addition, through the annual internal control self-assessment, all departments of the Company must self-examine the effectiveness of the design and implementation of the internal control system.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(V)Has the Company organized ethical corporate management internal and external education and training programs on a regular basis?	✓		In addition to conducting integrity promotion courses for new recruits, the Company also regularly organizes education and training to require employees not to directly or indirectly provide, promise, request or accept any form of illegitimate benefits. The attendance of relevant education and training courses reached 15 in 2025, with a total of 30 hours.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies

Assessment Items	Actual Governance (Note)			Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
III.The operations of the Company’s Report System				
(I)Does the Company have a specific report and reward system stipulated, a convenient report channel established and a responsible staff designated to handle the individual being reported?	✓		If the relevant persons of the Company’s various businesses find any violation of honesty and integrity during the execution of their business, they can report through their direct supervisors, managers, internal audit supervisors, or the audit committee. After the report, the investigation procedure will be initiated, a committee will be established to conduct the investigation, and the special personnel includes the auditing unit.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(II)Has the Company established standard operating procedures for investigating reported events, follow-up measures to be taken after the investigation was completed, and related confidentiality mechanisms?	✓		The Company has established the Measures for Handling Cases of Reporting Illegal, Immortal or Dishonest Behaviors, and Articles 3 to 5 of the Measures, specify reporting channels and acceptance procedures, standard operating procedures for the investigation of accepted reporting matters, and confidentiality mechanism, the Company will keep confidential the whistleblowers, investigators, and their contents	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
(III)Has the Company taken proper measures to protect the whistle-blowers from suffering any consequence of reporting an incident?	✓		To encourage employees to report violations, the Company abides by the confidentiality of personal information, and lets employees know that the Company will do its best to protect the safety of the reporter from retaliation.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies
IV.Enhanced information disclosure. Does the Company have the contents of Ethical Corporate Management Best Practice Principles and its implementation disclosed on the website and MOPS?	✓		The Company has disclosed relevant information on the website and MOPS, for the reference of internal and external stakeholders.	Comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies

Assessment Items	Actual Governance (Note)		Summary Description	Variation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No		
<p>V. Where a Company has worked Ethical Corporate Management Guiding Principles in accordance with the “Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies”, please expressly elaborate on the differential gap between the substantial performance and the Practice Principle: The Company complies with the regulations of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and has formulated the Ethical Corporate Management Best Practice Principles, Ethical Conduct Norm, and Measures for Handling Cases of Reporting Illegal, Immortal or Dishonest Behaviors, and follows them under relevant content regulations.</p>				
<p>VI. Other vital information that helps to understand the practice of ethical corporate management of the Company (e.g., the review and revision of the best-practice principles of the Company in Ethical Corporate Management Best Practice Principles): None.</p>				

(IX) Other significant information that is helpful to better awareness of performance in corporate governance may disclose as well.

Please refer to the Corporate Governance section on the Company’s website http://www.onano-nm.com/info_2.html.

(X) Hands-on performance in the Internal Control System shall be disclosed the following matters

1. Statement of Internal Control System:

ONANO INDUSTRIAL CORP. Statement of Internal Control System

Date: March 6, 2026

The following declaration is based on the 2025 self-audit over the Company's internal control system:

- I. The Company is aware that the establishment, execution, and maintenance of its internal control system is the responsibility of the Company's board of directors and managers. The internal control system was implemented throughout the Company. The purpose is to provide a reasonable assurance on the achievement of the goals, including the effectiveness and efficiency of operations (including profitability, performance and security of assets, etc.) and the report with effectiveness, timeliness, transparency, and compliance with the relevant requirements and regulations and laws.
- II. Internal control system is prone to limitations. No matter how robustly designed, effective internal control system merely provides reasonable assurance to the achievements of the three goals above. Furthermore, environmental and situational changes may affect the effectiveness of internal control system. However, self-supervision measures were implemented within the Company's internal control system to facilitate immediate rectification once procedural flaws have been identified.
- III. Pursuant to the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as "Governing Regulations"), the Company should study and judge whether the Company's internal control system is effective in design and implementation. The criteria introduced by "The Governing Principles" consisted of five major elements, each representing a different stage of internal control: 1. Control environment, 2. Risk assessment, 3. Control activities, 4. Information and communication, 5. Supervision. Each element further contains several items. Please refer to "The Governing Principles" for details.
- IV. The Company has adopted the aforementioned judgment items for the internal control system to evaluate the effectiveness of the Company's internal control system in both design and implementation.
- V. On the grounds of the outcome of evaluation mentioned in the preceding Paragraph, the Company firmly holds that the Company's internal control system as of December 31, 2025 (including supervisory control and management over subsidiaries), notably the effect of the business operation, extent of accomplishment of the target where the report proves trustworthy, transparent in real time, the design and implementation of the Company's internal control system proves effective, capable of assuring accomplishment of the aforementioned targets.
- VI. This declaration forms part of the main contents of the Company's annual report and prospectus, and shall be disclosed to the public. Any illegal misrepresentation or non-disclosure relating to the public statement above are subject to the legal consequences under Articles 20, 32, 171, and 174 of the Securities and Exchange Act.
- VII. This Declaration of the Internal Control System was duly approved at the Board of Directors meeting held on March 6, 2026. The meeting was attended by eight directors, none of whom raised any objections. All directors present unanimously consented to the contents of the Declaration. This matter is hereby duly stated.

ONANO INDUSTRIAL CORP.
Chairman : Chen, Chun-Hsia
General Manager: Wu, Te-Hung

2. Review report issued by the commissioned CPA in the review of the internal control system: None.

(XI) Major resolution of the board the shareholders' meeting in the latest year and up to the publication date of the annual report:

1. Report on the implementation of resolutions of the 2025 annual general shareholders' meeting (For detailed resolution contents, please visit the MOPS)

Annual General Shareholders' Meeting		
Date	Brief description of the meeting	Implementation status
May 23 2025	Issues posted for acknowledgement 1. 2024 Business Report and Financial Statements. 2. Proposal for 2024 Deficit Compensation.	1. Announcement and declaration were completed according to the resolutions of the shareholders' meeting. 2. This proposal was approved by vote.
	Contents of discussion: 1. Proposal for the amendment to the Article of Incorporation.	1. This proposal was approved by vote.

2. Significant resolutions of the board of directors in 2025 and up to March 30, 2026:

Date	Significant Decisions Resolved
March 6, 2025 13th meeting of the 7th	<ul style="list-style-type: none"> ◆ Approved proposal for the 2024 Statement of Internal Control System ◆ Approved the Company's 2024 Business Report and Financial Statements. ◆ Approved proposal for the 2024 deficit compensation. ◆ Approved proposal for the distribution of cash dividends by capital surplus. ◆ Approved proposal for the 2024 Distribution of Remuneration to Directors. ◆ Approved the amendment to the Company's Articles of Incorporation. ◆ Approved the proposal for Election of the 8th Board of Directors (including independent directors). ◆ Approved the proposal for nomination of candidates for the 8th Board of Directors (Including Independent Directors). ◆ Approved the proposal for cancellation of the non-competition restriction on directors. ◆ Approved proposal for the 2025 annual general shareholders' meeting to hold related matters. ◆ Approved the proposal for the appointment of the Company's 2025 CPAs and the review of public fees. ◆ Approved proposal for evaluating the independence and competence of the CPA. ◆ Approved the extension for comprehensive credit line with bank.
May 9 2025 14th meeting of the 7th	<ul style="list-style-type: none"> ◆ Approved proposal for the 2025 Q1 Financial Report. ◆ Approved the proposal for the amendment to the Company's Distribution Methods for Remuneration to Employees. ◆ Approved the proposal for the amendment to the Company's Management Methods for Remuneration to Directors and Managerial Officers.
May 23 2025 1st meeting of the 8th	<ul style="list-style-type: none"> ◆ Approved proposal for the election of Chairman. ◆ Approved the proposal for the appointment of members of the 6th Remuneration Committee ◆ Approved the proposal for the appointment of members of the 1st Sustainable Development Committee
August 8, 2025 2nd meeting of the 8th	<ul style="list-style-type: none"> ◆ Approved proposal for the 2025 Q2 Financial Report. ◆ Approved the Company's 2024 Sustainability Report. ◆ Approved the proposal for the addition of the Company's Operating Procedures for Self-audit of Internal Control System ◆ Approved the endorsement for credit line with banks ◆ Approved the proposal for setting the remuneration to the 8th board of directors ◆ Approved the proposal for setting the remuneration to the 8th independent of

Date	Significant Decisions Resolved
	directors ◆ Approved the proposal for the remuneration to current managerial officers ◆ Approved the proposal for the cancellation of the non-competition restriction on managerial officers
November 7, 2025 3rd meeting of the 8th	◆ Approved proposal for the 2025 Q3 Financial Report. ◆ Approved the proposal for the 2025 recommendations of remuneration to managerial officers ◆ Approved proposal for the appointment and dismissal of the internal audit officer. ◆ Approved proposal for the 2026 Operation Plan and Budget. ◆ Approved proposal for the plan of internal auditing in 2026. ◆ Approved the amendment to the Company's "AM125_Sustainable Development Best Practice Principles".
March 6, 2026 4th meeting of the 8th	◆ Approved proposal for the 2025 Statement of Internal Control System. ◆ Approved the Company's 2025 Business Report and Financial Statements. ◆ Approved proposal for the 2025 deficit compensation. ◆ Approved proposal for the 2025 Distribution of Remuneration to Directors. ◆ Approved proposal for the 2026 annual general shareholders' meeting to hold related matters. ◆ Approved the proposal for the appointment of the Company's 2026 CPAs and the review of public fees. ◆ Approved proposal for evaluating the independence and competence of the CPA. ◆ Approved the amendment to the Article of Incorporation. ◆ Approved the proposal for the amendment to the "Audit Committee Charter" ◆ Approved the proposal for the amendment to the "AM101_Regulations on Management of Official Seals" ◆ Approved the amendment to the "AM119_Procedures for Acquisition and Disposal of Assets". ◆ Approved the proposal for the amendment to the "AM130_Distribution Methods for Remuneration to Employees" ◆ Approved the extension for comprehensive credit line with bank.

(XII) In the latest year and up to the publication date of the annual report, where the directors passed significant decisions with different opinions as backed with records or declarations, the major contents: None.

IV. Information in public fees of the certified public accountant association:

(I) Amount content of CPA audit and non-audit fees:

Unit: NTD thousand

CPA Firm	Name of CPA	CPA Auditing Period	Audit Remuneration	Non-audit Fee	Total	Remark
PwC Taiwan	Tu, Chan-Yuan Yu Chih-Fan	January 1, 2025 - December 31, 2025	1,010	490	1,500	Non-audit fees include tax compliance audit, foreign language translation, etc.

(II) The CPA firm changed and the audit fees paid in the changing year were less than those in the previous year: None.

(III) The audit fees decreased by more than 10% from the previous year: None.

V.Changes in CPA:

(I)Former CPAs

Date of Change	November 8, 2024	March 6, 2026	
Reasons and Explanation of Changes	In conjunction with the internal adjustment of PwC Taiwan, the Company's chief signing accountant will be changed from CPA Yu, Chih-Fan to CPA Tu, Chan-Yuan starting in the third quarter 2024, and the countersigning accountant will be changed from CPA Lin, Chia-Hung to CPA Yu, Chih-Fan.	In conjunction with the internal adjustment of PwC Taiwan, the Company's chief signing accountant will be changed from CPA Tu, Chan-Yuan to CPA Hsu, Ming-Chuan starting in the first quarter 2026.	
Indicate that the appointer or CPA has terminated or refused to accept the appointment.	Participants	CPA	Consignor
	Status		
	Termination of appointment	Not available	Not available
	No longer accepted (continued) appointment	Not available	Not available
Other issues (except for unqualified issues) in the audit reports within the last two years	None.		
Whether there is any disagreement with the issuer	Yes		Accounting principles or practices
			Disclosure of financial statements
			Audit scope or procedures
			Other
	None		✓
	Description: Not available		
Other disclosures	None.		

(II)Successor CPA

CPA firm	PwC Taiwan	
Name of CPA	CPA Tu, Chan-Yuan and CPA Yu, Chih-Fan	CPA Hsu, Ming-Chuan and CPA Yu, Chih-Fan
Date of appointment	Approved by the Board of Directors on November 8, 2024.	Approved by the Board of Directors on March 6, 2026.
Consultation results and opinions on accounting treatments or principles with respect to specified transactions and the company's financial reports that the CPA might issue prior to the engagement.	None	
Succeeding CPA's written opinion of disagreement toward the former CPA	None	

(III)Reply from the former CPA on matters Item 1 and 2-3, Paragraph 6, Article 10 of this Code: Not available.

VI. Where the company's chairman, general manager, or any managerial officer in charge of finance or accounting matters has in the latest year held a position at the accounting firm of its certified any accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held the implementation: None.

VII. In the latest year and up to the publication date of the annual report, the fact regarding transfer or pledge stock equity by the Company's directors and managerial officers and key shareholders holding over 10% in shareholding :

(I) Information on Net Change in Shareholding and Net Change in Share Pledged by Directors, Managers, and Shareholders of 10% Shareholding or More

Unit: shares

Title	Name	2025		From January 1, 2026 to March 30, 2026	
		Increase (Decrease) in Shares Held	Increase (Decrease) in Shares Collateralized	Increase (Decrease) in Shares Held	Increase (Decrease) in Shares Collateralized
Chairman	Hong Cheng Investment Ltd. (Note 2)	-	-	-	-
	MARUMI Electronics Corporation	-	-	-	-
	Representative: Chen, Chun-Hsia	-	-	-	-
Director	Hong Yu Investment Ltd.	-	-	-	-
	Representative: Chen, Chih-Cheng	-	-	-	-
Director	MARUMI Electronics Corporation	-	-	-	-
	Representative: Huang, Shan-Jung	-	-	-	-
Director	MARUMI Electronics Corporation	-	-	-	-
	Representative: Wu, Cheng-Che (Note 2)	-	-	-	-
Director	MARUMI Electronics Corporation	-	-	-	-
	Representative: Chen, Yang (Note 3)	113,000	-	-	-
Independent Director	Li, Kun-Chang (Note 2)	-	-	-	-
Independent Director	Hsu, Ying-Chieh (Note 2)	-	-	-	-
Independent Director	Chou, Hui-Yu (Note 2)	-	-	-	-

Title	Name	2025		From January 1, 2026 to March 30, 2026	
		Increase (Decrease) in Shares Held	Increase (Decrease) in Shares Collateralized	Increase (Decrease) in Shares Held	Increase (Decrease) in Shares Collateralized
Independent Director	Cheng, Tung-Sheng	-	-	-	-
Independent Director	Chen, Chien-Chin (Note 3)	-	-	-	-
Independent Director	Hsu, Shu-Ling (Note 3)	-	-	-	-
Independent Director	Lin, Chiung-Mei (Note 3)	-	-	-	-
General Manager	Wu, Te-Hung	-	-	-	-
Senior Manager	Wang, Ching-Hung	-	-	-	-

Note 1: It is filled with the incumbent managers up to the publication date of the annual report.

Note 2: Resigned on May 23, 2025.

Note 3: Inaugurated on May 23, 2025.

(II)The relative of the equity transfer is a related party: None.

(III)The relative of the equity pledge is a related party: None.

VIII. Relationship information, if among the company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another

March 30, 2026; Unit: shares

Name of major shareholders	Shares Held in Own Name		Shareholdings of Spouse and Underage Children		Shares Held in the Names of Others		The Name and Relationship Information, if Among the 10 Largest Shareholders any One is a Related Party, or is the Spouse or a Relative within the Second Degree of Kinship of Another.		Remark
	Quantity	%	Quantity	%	Quantity	%	Name	Relation	
E-Du Co., Ltd. Representative: Cheng, Meng-Yao	5,074,952	7.71	0	0	0	0	Chen, Chun-Hsia MARUMI Electronics Corporation Hong Cheng Investment Ltd. Cheng, Meng-Yao	The representative is relative of second degree of marriage The representatives of both parties are second-degree relatives-in-law Representative is the same person Representative in person	
	1,407,143	2.14	0	0	0	0			
Chen, Chun-Hsia	4,822,241	7.33	298,937	0.45	0	0	E-Du Co., Ltd. MARUMI Electronics Corporation Hong Cheng Investment Ltd. Cheng, Meng-Yao	The representative is relative of second degree of marriage Representative in person The representative is relative of second degree of marriage Relative of second degree in-law	
Wu, Jung-Pin	4,385,700	6.67	863,000	1.31	0	0	None	None	
MARUMI Electronics Corporation Representative: Chen, Chun-Hsia	3,915,239	5.95	0	0	0	0	Chen, Chun-Hsia E-Du Co., Ltd. Hong Cheng Investment Ltd. Cheng, Meng-Yao	Representative in person The representatives of both parties are second-degree relatives-in-law The representatives of both parties are second-degree relatives-in-law The representative is relative of second degree of marriage	
	4,822,241	7.33	298,937	0.45	0	0			

Name of major shareholders	Shares Held in Own Name		Shareholdings of Spouse and Underage Children		Shares Held in the Names of Others		The Name and Relationship Information, if Among the 10 Largest Shareholders any One is a Related Party, or is the Spouse or a Relative within the Second Degree of Kinship of Another.		Remark
	Quantity	%	Quantity	%	Quantity	%	Name	Relation	
Hong Cheng Investment Ltd. Representative: Cheng, Meng-Yao	3,742,580	5.69	0	0	0	0	Chen, Chun-Hsia E-Du Co., Ltd. MARUMI Electronics Corporation Cheng, Meng-Yao	The representative is relative of second degree of marriage Representative is the same person The representative is relative of second degree of marriage Representative in person	
	1,407,143	2.14	0	0	0	0			
Hong Yu Investment Ltd. Representative: Chen, Chih-Cheng	1,444,158	2.19	0	0	0	0	None	None	
	846,111	1.29	215,512	0.33	0	0			
Cheng, Meng-Yao	1,407,143	2.14	0	0	0	0	Chen, Chun-Hsia E-Du Co., Ltd. MARUMI Electronics Corporation Hong Cheng Investment Ltd.	Relative of second degree in-law Representative in person The representative is relative of second degree of marriage ve in person	
Chen, Ying-Chun	971,298	1.48	0	0	0	0	None	None	
Cheng Wang, Li-Teng	920,000	1.40	0	0	0	0	None	None	
Chen, Hung-Chieh	863,785	1.31	0	0	0	0	None	None	

IX. Investments jointly held by the Company, the Company's directors, managers, and enterprises directly or indirectly controlled by the Company. Calculate shareholding in aggregate of the above parties: None.

Chapter III Funding Status

I.Capital and shares

(I)Sources of share capital

1.Formation of capital

March 30, 2026; Unit: shares; NTD

Year / month	Price of issuance (NTD)	Authorized capital		Paid-up capital		Remark		
		Quantity	Amount	Quantity	Amount	Sources of share capital	Paid in properties other than cash	Other
July 2004	10	1,000,000	10,000,000	1,000,000	10,000,000	Establishment of the Company (cash)	-	Note 1
September 2005	10	5,000,000	50,000,000	2,908,000	29,080,000	Cash capital increase NT\$19,080,000	-	Note 2
November 2005	10	5,000,000	50,000,000	5,000,000	50,000,000	Cash capital increase NT\$20,920,000	-	Note 3
April 2006	20	20,000,000	200,000,000	7,000,000	70,000,000	Cash capital increase NT\$20,000,000	-	Note 4
June 2007	20	20,000,000	200,000,000	8,777,000	87,770,000	Cash capital increase NT\$17,770,000	-	Note 5
March 2010	15	20,000,000	200,000,000	10,777,000	107,770,000	Cash capital increase NT\$20,000,000	-	Note 6
July 2010	10	20,000,000	200,000,000	12,000,000	120,000,000	Capitalization of capital surplus NT\$8,996,900 Capitalization of retained earnings NT\$3,233,100	-	Note 7
September 2010	15	20,000,000	200,000,000	13,200,000	132,000,000	Employee stock option convertible shares NT\$12,000,000	-	Note 8
December 2010	20	40,000,000	400,000,000	22,200,000	222,000,000	Cash capital increase NT\$90,000,000	-	Note 9
September 2011	10	40,000,000	400,000,000	26,196,000	261,960,000	Capitalization of retained earnings NT\$39,960,000	-	Note 10
August 2012	10	150,000,000	1,500,000,000	39,294,000	392,940,000	Capitalization of retained earnings NT\$130,980,000	-	Note 11
November 2012	110	150,000,000	1,500,000,000	41,500,000	415,000,000	Cash capital increase NT\$22,060,000	-	Note 12

Year / month	Price of issuance (NTD)	Authorized capital		Paid-up capital		Remark		
		Quantity	Amount	Quantity	Amount	Sources of share capital	Paid in properties other than cash	Other
July 2013	10	150,000,000	1,500,000,000	60,175,000	601,750,000	Capitalization of retained earnings NT\$186,750,000	-	Note 13
November 2013	55	150,000,000	1,500,000,000	65,800,000	658,000,000	Cash capital increase NT\$56,250,000	-	Note 14

Note 1: Taipei City Government Fu Jian Shang Zi Doc. No. 09315902810.

Note 2: Taipei City Government Fu Jian Shang Zi Doc. No. 09418270700.

Note 3: Taipei City Government Fu Jian Shang Zi Doc. No. 09424631000.

Note 4: Taipei City Government Fu Jian Shang Zi Doc. No. 09575112100.

Note 5: Taipei City Government Fu Jian Shang Zi Doc. No. 09685322710.

Note 6: Ministry of Economic Affairs Jing Shou Zhong Zi Doc. No. 09931856960.

Note 7: Ministry of Economic Affairs Jing Shou Zhong Zi Doc. No. 09932270420.

Note 8: Ministry of Economic Affairs Jing Shou Zhong Zi Doc. No. 09932615930.

Note 9: Ministry of Economic Affairs Jing Shou Zhong Zi Doc. No. 09933023590.

Note 10: Ministry of Economic Affairs Jing Shou Zhong Zi Doc. No. 10032456910.

Note 11: Ministry of Economic Affairs Jing Shou Zhong Zi Doc. No. 10132430570.

Note 12: Ministry of Economic Affairs Jing Shou Zhong Zi Doc. No. 10132752270.

Note 13: Ministry of Economic Affairs Jing Shou Shang Zi Doc. No. 10201136160.

Note 14: Ministry of Economic Affairs Jing Shou Shang Zi Doc. No. 10201249820.

2.Share category

March 30, 2026; Unit: shares

Share category	Authorized capital			Remark
	Outstanding shares	Unissued shares	Total	
Registered ordinary shares	65,800,000	84,200,000	150,000,000	Reserve 2,000,000 shares for employee stock option convertible shares

3.Information on self-registration system: None

(II)List of major shareholders

March 30, 2026; Unit: shares; %

Name of major shareholders	Quantity of shareholding	Ratio of Shareholding
E-Du Co., Ltd.	5,074,952	7.71
Chen, Chun-Hsia	4,822,241	7.33
Wu, Jung-Pin	4,385,700	6.67
MARUMI Electronics Corporation	3,915,239	5.95
Hong Cheng Investment Ltd.	3,742,580	5.69
Hong Yu Investment Ltd.	1,444,158	2.19
Cheng, Meng-Yao	1,407,143	2.14
Chen, Ying-Chun	971,298	1.48
Cheng Wang, Li-Teng	920,000	1.40
Chen, Hung-Chieh	863,785	1.31

(III)Dividend policy and implementation

1.Dividend policy formulated under the Articles of Incorporation

If the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, appropriating as a legal reserve 10% of the remaining profit, except when the accumulated amount of such legal reserve equals to the Company's total issued capital, appropriating or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's board of directors as the basis for proposing a distribution plan, which shall be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders.

If the stock dividend and bonus or legal reserve and capital surplus defined by the Article 241 of the Company Act are distributed in cash in whole or in part, the Board shall be authorized to make a decision in a session attended by more than two-thirds of the Directors and a simple majority of the Directors in session and reported to the shareholders' meeting.

The Company's dividend distribution policy shall be formulated by the board of directors based on factors such as the Company's current and future investment environment, capital needs, domestic and foreign competition conditions, and capital budgets, taking into account shareholders' interests, balanced dividends, and the Company's long-term financial planning, etc. which shall not exceed the after-tax surplus of the current year as the principle, but it can also be distributed as a capital reserve or accumulated distributable surplus under special

circumstances. And the dividends to shareholders can be distributed in cash or shares, but cash dividends shall be no less than 10% of the total dividends.

2.Dividend distribution proposed for the year:

On March 6, 2026, the Company approved the proposal for 2025 deficit compensation by the resolution of the board of directors. As the Company experienced net losses before tax in 2025, no shareholder dividends, remuneration to employees and remuneration to directors will be distributed in this year.

3.Explanation of major changes on expected dividend policy: None.

(IV)The impact of the issuance of bonus shares proposed in the year upon the Company's business performance and earnings per share: Not applicable.

(V)Remuneration to the employees and Directors

1.The percentage or range of employee dividends and directors' compensation as stated in the Articles of Association:

If the Company makes profits in the year, it should allocate no less than 0.5% (of which, not less than 20% shall be allocated to junior employees) as employee remuneration, which is distributed by the Board of Directors in the form of stock or cash. The recipients of the payment include the employees of subsidiaries of the Company meeting certain specific requirements. The Company can allocate no more than 3% of the above profit amount as director remuneration by resolution of the Board of Directors. The remuneration proposal to the employees and the Directors shall be reported to the shareholders' meeting. However, when the Company still has accumulated losses, it should reserve the profit to make up for the loss before allocate employee remuneration and director remuneration in proportion to the preceding paragraph.

2.The grounds to estimate the remuneration to employees and directors: In case of a differential gap between remuneration to employees in amount of actual distribution to be distributed in stocks and the previously estimated amount:

The grounds to estimate employee and director remuneration is under the Articles of Incorporation. If there is still a change in the amount after the annual financial report is published, it will be treated as a change in accounting estimate and will be made an adjusting entry in the next year.

3.Remuneration to be distributed as resolved in the board of directors:

The Company's 2025 employee remuneration and director and supervisor's remuneration approved by the resolution of the board of directors are all NT\$0, with no difference compared to the amounts recognized in the 2025 financial statements.

4.The actual distribution of employee and director remuneration for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee and director remuneration, additionally the discrepancy, cause, and how it is treated:

The Company's 2024 employee remuneration and director's remuneration approved by the resolution of the board of directors are consistent with the amounts recognized in the 2024 financial statements.

(VI)Share repurchase by the Company: None.

II.Corporate bond application: None.

III.Preferred stock: None.

IV.Sponsor issuance of global depositary receipts: None.

V.Employee stock option: None.

VI.Employee restricted stocks: None.

VII.Status of new shares issuance in connection with mergers and acquisitions: None.

VIII.Financing plans and implementation: None.

Chapter IV Business Performance

I. Content of business

(I) Scope of business operation

1. The Company's main content of the business, business proportion and commodity (service) items

The Company has specialized in photoelectric glass processing service; it has slimming and polishing technologies for LCD screens, mobile device panels, and solar glass to meet the market's "light" and "slim" needs for 3C products and industrial displays. The products mainly apply to mobile devices such as smartphones, tablet computers, and ultra-thin notebook computers. The Company's operating income in 2025 was NT\$795 thousand, mainly coming from slimming and etching subcontracting in the panel industry and through-hole and etching in subcontracting TGV (Through Glass Via).

2. New products (services) under development

In response to the vigorous development trend of the advanced industry, the Company will strategically focus on cooperating with upstream manufacturers to enhance the test accuracy and etching efficiency of glass substrate modification processing, and cooperating with the substrate factory for sample production and verification. In addition to glass substrates, the Company will expand its business to the sintering, slimming and surface treatment technologies of ceramic materials, establishing a multi-material processing module. The strategy in the initial stage of transformation will focus on the market demand for low-volume and diverse customization first, mainly simultaneously building the Company's processing capabilities. The future plan will be refined in the following directions:

(1) TGV technology for 3D-IC heterogeneous integrated packaging.

(2) Development of ceramic materials for advanced industries.

(3) High-temperature co-fired ceramic (HTCC) substrate technology for advanced industries.

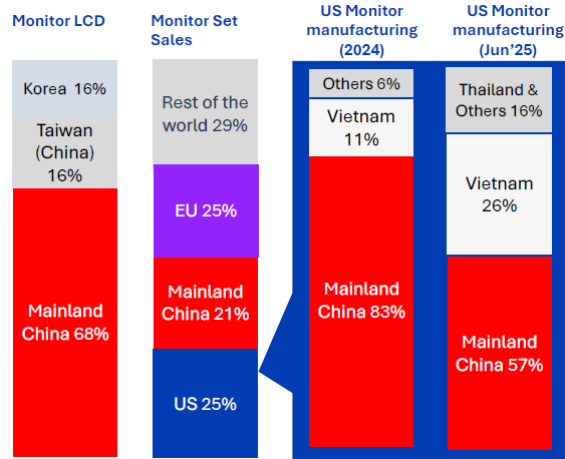
(II) Industrial overview:

1. Progress and Development of the industry

In terms of capacity changes in the global panel market, Mainland China's dominance in the global display panel market continues to grow in 2025. Its market share in large-sized panels has reached 70%, and its market share in small and medium-sized OLEDs has exceeded 50%, surpassing its main competitor South Korea. In contrast, major domestic manufacturers, which have been affected by the competition in scale in the industry in recent years, have also strategically focused on glass slimming processes mainly within China, and the market share of panels manufactured in Vietnam and Thailand is also constantly growing.

Their overall business in Taiwan tends to be conservative. Due to the insufficient scale economy of the industry and the continuous increase in environmental control costs for traditional acid etching (HF) processes, the panel glass slimming processing business in Taiwan will face more severe challenges. Due to poor profitability and reduced capacity, LCD manufacturers in Taiwan and South Korea are gradually reducing their investment in LCDs.

The room for profits of the Company's existing slimming processing business is gradually shrinking. In response to changes in the industrial environment and the demand of sustainable development, the Company will actively promote transformation, focusing on applications related to advanced industries. The core of the future operation direction will be alkaline etching subcontracting services in TGV (Through Glass Via) and ceramic products for advanced industries, expecting to plunge into a high-value-added market with technological advantages and create new growth momentum.



(Profile of Source: Omidia_Top Display Topics 2025-2026)

2.Association among the up-, mid- and down streams

Industrial location	Participant	Core value	Relevance
Upper-stream (Material)	Powder supplier (Mainly foreign manufacturers)	Purity control, stability	Development and test objects: Ensure the stability of raw materials and optimize the formula.
Mid-stream (Manufacturing)	Precision ceramic factory (Location of the Company)	Process development (Dry pressing/ tape casting)	Core competitiveness: Break through the foreign technological blockade based on domestic experience.
Lower -stream (Equipment, packaging)	Advanced industrial equipment manufacturers, wafer foundries, packaging/module manufacturer	Efficiency verification, specification formulation	Market opportunity: Resilience of localized supply chain, replacing the gap of Japanese manufacturers.

3.Product development trends

As the advanced industrial process moves continuously towards 3 nanometers, 2 nanometers and even more advanced nodes, requirements for the performance of ceramic materials have shifted from merely “temperature resistance and insulation” to “extreme anti-corrosion and thermal expansion matching”.

Three key development trends in the former advanced industry, i.e. ceramic industry:

- (1)Extreme Plasma Resistance
- (2)Multilayer Integration
- (3)Thermal Management

4.Competition status

At present, more than 70% of the ceramic market in the global high-end advanced industry is controlled by Japanese manufacturers, with its advantage of vertical integration from the “high-purity powder formula” to the “precision sintering process”.

Through a rigorous test of multiple material sources, we are gradually shifting from traditional structural components to high-temperature ceramic application with high added value and fewer competitors while ensuring a stable supply. In an environment where the access threshold is high and development prospects are favorable, we will become the preferred partner for customers in the advanced industry to break the monopoly of foreign investors relying on our localized resilience and excellent cost performance.

(III)Technological research and development:

- 1.The technical level and research and development of the business affairs

The ceramic manufacturing process mainly consists of five stages: powder preparation ⇒ forming ⇒ drying/binder burnout ⇒ sintering ⇒ postprocessing.

Forming/Shaping

This is the most diverse part in the ceramic manufacturing process, where different methods are selected based on the shape and precision requirements of the product:

(1) Dry/Semi-Dry Forming:

This is applicable to products with simple shapes and large outputs.

Dry Pressing:

Principle: The granulated powder is filled into the steel mold and formed by uniaxial pressing.

Cold Isostatic Pressing (CIP):

Principle: The powder is loaded into the soft mold, and the mold is placed in the liquid cavity, which is subject to equal pressure from all directions.

(2) Wet/Slurry Forming:

This is applicable to thin sheets or hollow shapes.

Tape Casting:

Principle: The ceramic slurry is poured onto a moving carrier tape, and the thickness is controlled using the Doctor Blade.

Slip Casting:

Principle: The slurry is injected into the plaster mold, and the ceramic is deposited on the inner wall of the mold based on the water absorption of plaster.

The Company is committed to the development of dry dressing and powder sintering technologies, and provides a comprehensive ceramic solutions ranging from high-strength structural components to precision electronic films for customers relying on its solid powder metallurgy processes.

2.R&D expenditure in the latest year and up to the publication date of the annual report

Unit: NTD thousand; %

Item \ Year	2025	March 30, 2026
R&D expenditure	44,724	7,063
Revenue amount	795	77
Ratio in amount revenue	5,626	9,173

(IV) Long- and short-term business development programs

1.Short term

(1) Operation strategy: Coexistence of challenges and opportunities for the market.

Given that the penal industry fails to bring returns to shareholders, the Company has bravely initiated the transformation work since the second half of 2024. During this period, the Company has encountered global political and economic instability. However, as the Company has promptly adjusted the order-receiving direction, the direct impact has not been significant. The Company is always attaching great importance to the business opportunities brought about by the explosive development of the AI industry. If the demand of the industry is gradually implemented, the Company is expected to gradually achieve a successful transformation in the future.

(2) Production strategy: Making of flexible samples. The Company will provide sample-making services with low volumes and good prices based on customer needs, assist customers in reducing quality risks in the initial stage of product development, shorten the development and delivery duration, enhance customer

satisfaction and cooperation stickiness. The Company can also test the demand feasibility directions of different industries, thus gradually developing business in this market.

- (3)Marketing strategy: Taking TGV etching and the development of high-end ceramic applications as the core technology, the Company will strengthen its cooperation with existing strategic customers and expand new customer groups in non-panel industries. The Company will adopt the cyclical model of “low-volume trial production→sample verification→mass production cooperation”, and establish a good sample data analysis, quality management and active service communication mechanism, to enable customers to have a better, stable and controllable experience and increase the success rate of mass production orders.
- (4)Financial strategy: The Company emphasizes sound financial planning. Through sound financial operations, it coordinates and allocates its resources to achieve the greatest comprehensive benefits, and establishes close relationships with financial institutions to support the Company’s short-term capital needs.

2. Medium and long term plan

- (1)Operation strategy: Continue to deepen the domestic market and plan to expand overseas markets, focus on customer needs, provide other technical services and all-round customer services, expand business areas, and maintain the Company’s industrial competitiveness and profitability. Investing in innovative product development sustains the business at the same time.
- (2)Production strategy: The Company will continue to strengthen production management, invest in core technology development, enhance the environmental protection process and new material research and development, and increase the automated production ratio to improve process technology and increase production yield. In addition to effectively reducing production costs, it can also meet customer needs, so as to enhance the Company’s competitive advantage.
- (3)Marketing strategy: Grasp the pulse of market demand, use existing technologies and advantages, provide customized services in cooperation with customers’ new product development plans, and continue to improve marketing and business promotion capabilities to continue expand the product market share.
- (4)Financial strategy: Use sound and diversified financial management tools in the capital market to raise funds at a lower cost to strengthen the financial structure and funds needed for long-term development.

II. Markets, production and marketing in summary

(I) Market analyses

1. Sales (distribution) regions of key products (services)

Unit: NTD thousand

Region \ Year	2025		2024	
	Sales amount	Ratio in net revenue(%)	Sales amount	Ratio in net revenue(%)
Taiwan	795	100	131,808	100
Other	0	0	0	0

2. Market share

At present, high-end advanced industrial ceramic technology is still controlled by Japanese manufacturers (Kyocera, NGK), due to which the delivery of key consumables in domestic advanced processes is usually more than 6 months and the price is at the mercy of others. The Company takes ceramic forming technology as its core to fill this gap. Committed to breaking the monopoly of foreign investors, the

Company conducts localized R&D and rapid iterative verification to establish a safe, controllable and cost-competitive supply chain for key components for customers.

3.The future market supply and demand and growth potential

In recent years, the ceramic market size in the global advanced industry has been approximately US\$3.5~4 billion, and is expected to expand continuously at a compound annual growth rate of approximately 6.2% from 2026 to 2033. The demand for packaging technology, process equipment and consumables in advanced industries is growing rapidly. The market size of ceramics for advanced industries (including packaging ceramics, ceramic parts of process equipment, and those used as samples) is estimated to be approximately US\$4~5 billion by 2026. The Company aims to focus on consumables used in advanced processes in advanced industries. The overall volume of this part is estimated to be at the trial production level in 2026. Actual shipments should be based on the progress from trial production to production, capacity and yield, as well as competition from other manufacturers. In addition, the Company will accept a small number of sample orders from other industries, and will strive for orders from new opportunities derived in substantial markets.

4.Competitive advantage

(1)An experienced business team

The main cadres of the Company's management team are professionals with many years of relevant industry experience, the main R&D employees also have backgrounds and experiences in material, equipment, and production processes. With long-term accumulated experiences, the Company can fully grasp the industry's real-time information and timely response to adjustments.

(2)Complete production line

The Company has a full processing services production line such as forming, sintering, and polishing. It provides highly customized and complete process solutions and shortens product delivery.

(3)Excellent customer service

Ceramic manufacturing is a science that attaches great importance to details. Based on the research and judgment of senior talents on material characteristics and advanced automatic production equipment, the Company can perform in-depth technical integration with customers and provide complete services from sample development to low-volume trial production, and to large-scale mass production, making it the most reliable technical pivot for customers in the R&D of advanced processes.

(4)Process equipment development capability

The Company has in-house developed equipment and fixtures for various related processes, which effectively control the cost of products and continuously improve product quality, and can flexibly adjust the production process to increase competitiveness in response to customer product specification changes.

(5)Mature technology

Through continuous test and experience accumulation, we have established an efficient process knowledge base that can greatly shorten the development duration for customers. We can ensure the core competitiveness of high quality and short

delivery, and this is also the technical foundation on which we dare to promise localized and real-time services.

5. Advantages and disadvantages of development and countermeasures

(1) Advantages

The long development cycle, high R&D costs and need for expensive high-temperature sintering equipment of high-temperature ceramics have not only prevented the entry of most new competitors, but also ensured the room for profits of existing technology leaders. The Company has made breakthroughs in key material sintering technology and established a stable high-temperature sintering parameter library.

(2) Disadvantages and countermeasures

A. Labor cost increases

B. Global economy affects

The fluctuation of international raw material prices and increase in energy costs have put pressure on the room for profits of precision ceramics.

Countermeasures:

In response to the increase in human resource expenses, the Company is committed to the high-value transformation of the product structure, shifting the production focus to the advanced ceramic market with higher gross profits and a higher entry threshold.

(II) Manufacturing process and key purposes of our principal products

1. Key purposes of our principal products

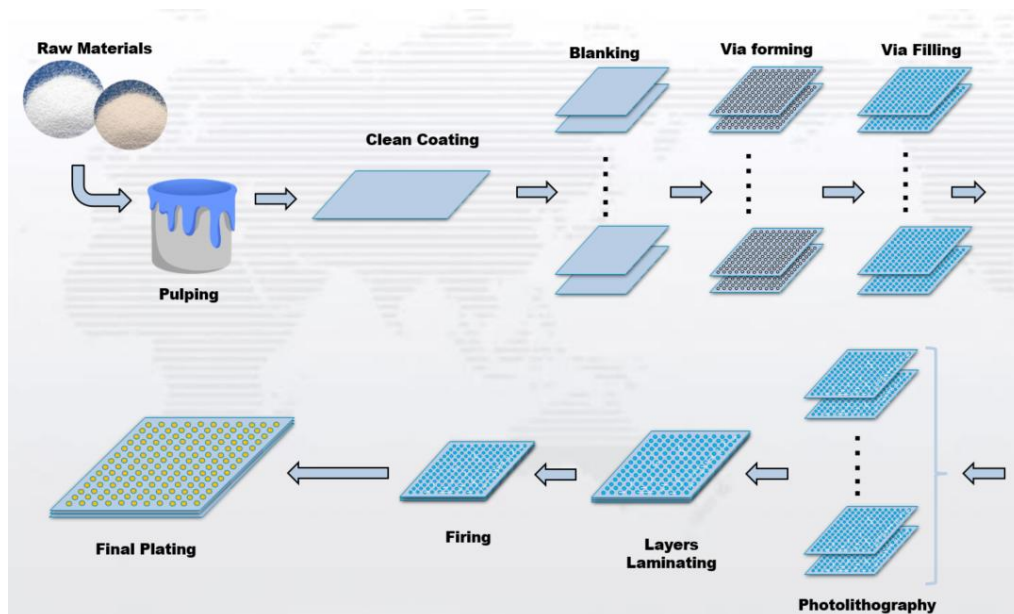
(1) Electronics

(2) Precision Machinery

(3) Aerospace

Focusing on these niche markets with high value and high thresholds, the Company independently develops core technology forming processes. Based on the precise control of domestic senior technical teams over the sintering shrinkage rate and microstructure, the Company provides products with excellent thermal properties and mechanical strength for customers. This not only settles the dependence of imported high-end consumables, but also extends the applications of high-temperature ceramics from traditional industries to AI computing thermal management and next-generation energy fields through constant R&D tests, ensuring that the Company will remain invincible in the future industrial competition.

2.The manufacturing process of key products



(III)Supply status of major raw materials

At present, ceramic powder materials mainly come from foreign countries, and materials from several suppliers are tested to ensure stable sources. The Company has established a rigorous evaluation mechanism for raw materials, by which cross-validation is conducted on the chemical purity, particle size distribution, sintering activity and other characteristics of powder from different sources.

With this multi-source supply strategy, we can not only effectively diversify the risk of material shortages due to geopolitical or international logistics fluctuations, but also establish a dynamic adjustment mechanism among different suppliers. Each batch of imported powder should undergo green body trial production and shrinkage rate tests in the laboratory, ensuring that the dimensional accuracy and electrical characteristics of final products remain highly consistent even if the source of raw materials changes. This minimizes the risk of external constraints on raw materials.

(IV)Customers accounting for at least 10% of annual purchases (sales) in any of the past two years, customers names and their purchases (sales) amount and proportion, and the reason for increase or decrease:

1.Suppliers that have accounted for 10% or more of the Company's procurements in either of the past two years

Unit: NTD thousand

Item	2024				2025			
	Name	Amount	Ratio to net purchases in the whole year (%)	Relation with issuer	Name	Amount	Ratio to net purchases in the whole year (%)	Relation with issuer
1	DD	4,427	38.42	None	DD	88	100.00	None
2	MM	2,646	22.96	None				
3	JJ	1,784	15.48	None				
4	EE	689	5.98	None				
5	HH	648	5.62	None				
	Other	1,328	11.54	-				
	Net purchase	11,522	100.00		Net purchase	88	100.00	

Reasons for increase or decrease:

The Company mainly purchases hydrofluoric acid, acid and alkali resistant adhesive film, polishing powder, etc., and has established long-term good cooperative relations with major suppliers. The change in the purchase amount of major suppliers in the past two years is due to a decrease in shipments, resulting in a decrease in the purchase of raw materials.

2.Setting forth the names of any customers that have purchased 10% or more of the Company's sales in either of the past two years

Unit: NTD thousand

Item	2024				2025			
	Name	Amount	Ratio to net sale in the whole year(%)	Relation with issuer	Name	Amount	Ratio to net sale in the whole year(%)	Relation with issuer
1	F	94,657	71.81	None	F	400	50.31	None
2	D	35,965	27.29	None	M	226	28.43	None
3					O	95	11.95	None
	Other	1,186	0.90	-	Other	74	9.31	-
	Net sales	131,808	100.00		Net sales	795	100.00	

Reasons for increase or decrease:

Due to the global economic conditions, panel prices have been sluggish, and losses in the panel industry have gradually increased. Taiwan's major panel manufacturers have been impacted, and the demand for slimming in semi-finished panel processing has also been deeply affected. As a result, there is no sign of a reversal in the consecutive months of losses in 2025, leading to a sharp decline in shipments in 2025.

III.Profile of employees in the last two years and up to the publication date of the annual report

Year		2024	2025	From January 1, 2026 to March 30, 2026
Number of employees	Direct employee	6	2	5
	Indirect employee	41	38	35
	Total	47	40	40
	Male	33	27	29
	Female	14	13	11
	Total	47	40	40
Average age		43.2	43.02	43.03
Average years of service		8.08	6.21	5.35
Academic qualification (%)	Doctor	4.65	5.13	2.57
	Master	18.60	25.64	25.64
	Bachelor's Degree	51.16	48.72	46.15
	High school	18.61	12.2	17.95
	Below high school	6.98	7.69	7.69

IV.Environmental spending

Disbursements for environmental protection: any losses suffered by the Company in the latest year and up to the publication date of the annual report due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in the environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the content of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If it cannot be reasonably estimated, the fact should be stated: None.

V.Employee relation

(I)Employee benefits, continuing education, training, retirement systems, and the status of their implementation, as well as the status of agreements between labor and management, and all measures aimed at preserving the rights and interests of employees

1.Employee benefits:

(1)Insurance:

All employees are covered by the Company's labor insurance and national health insurance according to laws and regulations, and enjoy the right to insurance benefits according to relevant laws and regulations. For the benefits of birth, injury, disability, old age, death, etc. of colleagues, the Company also transfers the payment to the Bureau of Labor Insurance and the Health Insurance Administration in accordance with the Labor Insurance Act and National Health Insurance Act.

(2)Health and security

A.The Company measures the labor operation environment legally to provide necessary safety protection and a comfortable working environment. In addition to holding regular employee health checks, follow-up health management is carried out based on the results of the physical examination, and special operation inspection personnel are included in case management to ensure all colleagues' healthy.

B.The Company regularly invites medical staff to come to the factory every month to provide free health consultation services and health care suggestions for colleagues.

C.The Company organizes health promotion activities such as weight loss classes, physical fitness, stress management, chronic disease lectures, and various health-related lectures irregularly according to the needs of colleagues, and sets up courts, fitness centers, sports classrooms, etc. in the factory area.

D.To prevent occupational accidents and ensure the safety and health of employees, the Company regularly organizes labor safety and health education and disaster prevention training.

(3)Leaves:

The Company provides monthly holidays and annual leave in accordance with the provisions of the Labor Standards Act and regularly provides statistical reports for supervisors to care for employees and understand their leave status, so as to help employees achieve a work-life balance.

(4)Female employee:

The Company's employees who need childcare can apply for leave without pay. During the period of leave without pay for childcare, they can apply for childcare leave without pay allowances from the Bureau of Labor Insurance in accordance

with regulations, for up to six months. A female-friendly workplace environment is also provided. The comfortable breastfeeding room allows female employees to relax and breastfeed after giving birth.

(5) Employees remuneration and bonuses:

To improve the well-being of employees, improve the solidarity of employees with the Company and share the business results, if the Company makes profits in the year, it will allocate employee remuneration, and the distribution targets include subordinate employees who meet certain conditions. And will offer performance bonuses to those with excellent performance.

(6) Employee meal:

The Company has a restaurant to provide meals for employees to solve employees' dietary problems.

(7) Various supplement:

The Company set up an employee welfare committee under the law to allocate employee welfare funds to handle various employee welfare activities, such as holiday bonuses, employee travel, emergency assistance, hospital condolences, weddings and funerals, childbirth subsidies, and other benefits.

2. Staff engage in advanced studies, training, and implementations

In order to improve the quality of human resources and enhance the working knowledge and skills of employees, the Company conducts training for new recruits, on-the-job training, and external education and training from time to time according to the employees' own conditions and work needs; At the same time, to ensure mastery of training direction and implementation effectiveness, in the fourth quarter, the Human Resources Department launched the drafting of the education and training plan based on the Company-wide annual policy and training needs survey. The content of the plan includes the Company-wide education and training plan, cross-departmental and internal departmental training plans, and is reviewed on a quarterly basis Implementation status, and proposed correction and improvement measures for unreached items, so as to effectively grasp the effectiveness of specific training for employees. In 2025, the Company organized 6 training courses, with a total training time of 17 hours, and a total of more than 123 people participated in the courses.

3. Retirement system

According to the Labor Pension Act, the Company has established a retirement measurement for all employees to determine the contribution. The contribution method is based on the employee's monthly salary contribution table according to the labor pension, and 6% of the pension is allocated monthly to the individual labor pension special account of the Bureau of Labor Insurance, employee pensions are paid in the form of monthly pension or one-time pension according to the employee's pension special account and the amount of accumulated income, to fully protect the rights and interests of employees.

4. Employee agreement

Labor relations coordination has always been the focus of our efforts. The Company adopts an open two-way communication method to promote all policies and learn employees' opinions, to maintain a harmonious relationship between labor and management. In 2025 and up to the publication date of the annual report, the Company has not suffered any major losses due to labor disputes.

5.Implementation of employee rights protection measures

- (1)In addition to establishing the Employee Welfare Committee in accordance with the law, the Company coordinates the planning, appropriation, storage, and use of employee welfare funds and related matters regulated by relevant laws and regulations. As a bridge of communication between labor and the Company, the protection of various rights and interests of employees and the implementation of the welfare system are based on laws and regulations.
- (2)The Company pays attention to internal communication and provides channels for employees to express their opinions, such as setting up online and physical employee suggestion boxes, providing immediate complaints and feedback channels, proposals to improve the system, regular labor-management meetings, and group dining meetings to accurately convey Company information, and maintain smooth communication with employees and interaction to establish a harmonious labor-management relationship.
- (3)The Company supports and respects internationally recognized human rights protection, diversity, inclusiveness and equal treatment, and ensures that employees are not subjected to any form of discrimination or unfair treatment on the basis of race, color, gender, marriage, age, religion, politics, nationality or social origin.

6.Protection measures for the working environment and staff safety

- (1)Under the Occupational Safety and Health Act, the Company provides labor safety and health education and training for new recruits, implements regular health checks for current employees, and implements health checks for specific items for those engaged in operations that are particularly harmful to health, and implements health management, and regularly hold safety and health education and training courses, such as the use and management of dangerous and harmful substances and fire drills and other courses.
- (2)The Company's factory and office areas are equipped with access control security controls, and there are 24-hour security guards on regular patrols and monitoring systems to monitor and control to ensure personnel and property safety.
- (3)In order to effectively prevent occupational diseases and occupational accidents, in addition to formulating an occupational accident prevention plan in accordance with the Occupational Safety and Health Act, the Company set up occupational safety and health full-time employee, regular environmental testing and irregular inspections, and made internal the labor safety and health promotion video enables employees to have a deeper understanding of the concept of safety and health and internalize it in the employees lives.
- (4)The Company has installed automatic external defibrillator (AED) first aid equipment in the office, and has allocated a suitable first aid personnel.
- (5)Continuous monitoring and auditing
For the operation of environmental safety and health in the factory area, in addition to carrying out various environmental testing and employee operating environment measurement under the law, a complete audit procedure has been established. In addition to daily inspections, high-risk operation inspections, and supervisor inspections, domestic and foreign third parties are accepted relevant audits of verification units or customers irregularly. Besides, the general manager regularly reviews various environmental safety affairs, reviews the operation status and sets

goals and directions, implements continuous improvement, and enhances environmental safety performance.

(6) Work rules related to labor safety and health are disclosed on the Company's internal website for every employee to refer to anytime. A summary of the main implementation measures is as follows:

A. Labor safety & health management and supervise at each level responsibilities

B. Equipment inspection and maintenance

C. Occupational safety and health standards

D. First aid and rescue

E. Fire safety principle

F. Electric safety principle

G. Safety rules for material handling and storage

H. Preparation, maintenance, and use of protective equipment

I. Incident notification and report

(II) Describing any losses suffered by the Company due to labor disputes in the latest year and up to the publication date of the annual report due to labor disputes, and disclosing an estimate of possible expenses that could be incurred currently and in the future and countermeasures. If a reasonable estimate cannot be made, an explanation of the facts shall be provided: None.

VI. Cyber security management

(I) Information security risk management

The Company is committed to protecting its confidential information, and attaching importance to the security protection of confidential information is its commitment to customers, employees, and all shareholders.

Information security will be related to the Company's current and future competitive advantages. To properly control its information security, the Company continues to strengthen the protection of confidential information and enhance employees' correct concepts and alertness to confidential information security protection, reducing the disclosure risks of confidential information accidents to ensure the best interests of the Company, shareholders, employees, customers, and suppliers.

(II) Information security risk management framework

The Company's information security unit is the MIS Department, and it has established an information security supervisor approved by the resolution of the board of directors on November 9, 2023. The supervisor is responsible for formulating internal information security policies, planning and implementing information security operations, and promoting and implementing information security policies.

The Company's supervisory unit of information security supervision is the Auditing Department, whose responsibility is supervising the implementation of internal information security. If any deficiencies are found in the audit, the inspected unit will be required to propose relevant improvement plans and specific actions, and the improvement results will be tracked regularly to reduce internal information security risk.

(III)Resources Invested in Cyber Security Management and Implementation Results

Information security protection	
Measures	Description
Prevent hacking/cyber attacks	The Company comprehensively inspects its internal information security to prevent its confidential information from being stolen and affecting normal production and operation. In addition to setting up a firewall to prevent external intrusion, internal management is also hierarchically controlled according to employee account authority. Besides implementing its confidential information, in case an individual computer is invaded, thus also minimizes the scope of influence. To strictly control information security, the Company also has completely inspected and managed information equipment and network usage regulations for external visitors.
Education, publicity	The Company regularly implements “Information Security Education and Training” for new recruits and educates employees to understand the concept of information security and enhance all awareness of information security through the “Information Security Education and Training” courses.
Genuine/legal software	<ol style="list-style-type: none"> 1. Purchase and use only licensed/legal software. 2. Restrict software installation privileges to IT personnel; general users are not permitted to install software independently.

The implementation results of information security maintenance and operation are as follows:

Item	Implementation results
SOC automatic monitoring	<p>Number of warnings: The system issued 1,136 warning notices.</p> <p>Automatic execution: The real-time dashboard executed automated scripts 284 times.</p>

(IV)The Company implements information security management measures as follows:

Information security management		
Type	Description	Related operations
Authority management	Employee account, authority management	<ul style="list-style-type: none"> ● Employee account authority management and audit ● Periodic inventory of employee account authority
Access management	Control measures for personnel access to internal and external systems and data transmission channels	<ul style="list-style-type: none"> ● System and server highly secure management to prevent personnel from accessing unauthorized information ● Internal and external access control measures, regularly change user passwords ● Action trajectory analysis
External threat	Potential weaknesses of internal systems, poisoning pipelines, and protective measures	<ul style="list-style-type: none"> ● Host/computer vulnerability detection and control measures ● A firewall blocks external malicious attacks, avoids information outflow, and improves information security ● Virus protection and malware detection
System availability	Keep the system available and countermeasures to system interruptions	<ul style="list-style-type: none"> ● System/network status and monitoring mechanism ● Response mechanism for service interruption ● Data backup measures - daily data backup for important information systems ● Regular disaster recovery drills ● The information computer room is equipped with a fire protection system, a constant temperature and humidity air-conditioning system, and an uninterruptible power supply system, and regularly inspects and maintains the equipment in the computer room to reduce the risk of environmental accidents in the information system

(V)The losses, possible impacts, and countermeasures from major cyber security incidents in the latest year and up to the publication date of the annual report: None for the Company.

VII.Important contract: None.

Chapter V Financial Status and Performance Review Analysis and Risks

I. Financial status

Unit: NTD thousand

Item	Year	December 31, 2025	December 31, 2024	Difference	
				Amount	%
Current assets		582,893	673,254	(90,361)	(13.42)
Property, plant and equipment		830,748	861,259	(30,511)	(3.54)
Other assets		1,266,138	922,118	344,020	37.31
Total assets		2,679,779	2,456,631	223,148	9.08
Current liabilities		12,655	18,964	(6,309)	(33.27)
Non-current liabilities		834	5,803	(4,969)	(85.63)
Total liabilities		13,489	24,767	(11,278)	(45.54)
Share capital		658,000	658,000	-	-
Capital surplus		447,269	453,849	(6,580)	(1.45)
Retained earnings		1,225,218	1,307,928	(82,710)	(6.32)
Other equity interest		335,803	12,087	323,716	2,678.22
Total equity		2,666,290	2,431,864	234,426	9.64
Description:					
<p>1. The main causes and impact analysis of significant changes in assets, liabilities, and equity in the past two years (if the change is more than 20% in the previous and later periods, and the amount of change reaches NT\$10 million) are as follows:</p> <p>(1) Other assets increased mainly due to an increase in financial assets measured at fair value through other comprehensive.</p> <p>(2) Total liabilities decreased mainly due to a decrease in current liabilities.</p> <p>(3) Other equity increased mainly due to an increase in unrealized valuation gains on financial assets measured at fair value through other comprehensive income.</p> <p>2. Future contingency plan for significant repayments affecting items: None.</p>					

II. Financial performance

Unit: NTD thousand

Item	Year		Increase (decrease)	Change percentage (%)
	2025	2024		
Revenue	795	131,808	(131,013)	(99.40)
Operating costs	29,059	138,222	(109,163)	(78.98)
Gross profit	(28,264)	(6,414)	(21,850)	340.66
Operating expenses	80,472	98,173	(17,701)	(18.03)
Operating income (loss)	(108,736)	(104,587)	(4,149)	3.97
Non-operating income and expenses	21,093	67,127	(46,034)	(68.58)
Profit (loss) before tax	(87,643)	(37,460)	(50,183)	133.96
Income tax expenses	(4,933)	12,021	(16,954)	(141.04)
Profit (loss)	(82,710)	(49,481)	(33,229)	67.16
Current other comprehensive income (net)	323,716	12,405	311,311	2,509.56
Total comprehensive income	241,006	(37,076)	278,082	(750.03)

Description:

- The main reasons for significant changes in operating revenue, operating net profit, and pre-tax net profit in the past two years (if the change is more than 20% in the previous and later periods, and the amount of change reaches NT\$10 million), the main reasons and impact analysis are as follows:
 - Operating revenue, costs and gross profits decreased mainly due to a significant decline in revenue as a result of decreased orders; gross profits also decreased as there were still fixed costs.
 - Non-operating income and expenses decreased mainly due to an increase in foreign currency exchange losses in the current period.
 - Net losses before tax increased mainly due to an increase in non-operating expenses.
 - Income tax expenses decreased mainly due to an increase in losses before tax.
 - Net losses for the current period increased mainly due to a decrease in revenue and an increase in foreign currency exchange losses from non-operating expenses.
 - Total comprehensive income for the current period increased mainly due to an increase in unrealized valuation gains on financial assets measured at fair value through other comprehensive income.
- Expected sales volume and basis: Please refer to Page 1 Letter to Shareholders.
- Future contingency plan for changes with significant impact: In response to transformation, in addition to improving the test precision and etching efficiency of glass substrate modification processing, the Company will expand its business to the sintering, slimming and surface treatment technologies of ceramic materials, establishing a multi-material processing module.

III. Cash flow

(I) 2025 Analysis of the cash flow change and corrective plans for liquidity shortage:

Unit: NTD thousand

Opening Cash Balance	Net cash Flow from Operating Activities in the Year	Annual Cash Inflow (Outflow)	Cash Surplus (Deficit)	Countermeasure for Cash Deficits	
				Investment Plans	Financing Plans
604,831	(20,445)	(61,593)	522,793	None	None
<p>1. Operating activities: Net cash outflow from operation activities was NT\$20,445 thousand mainly due to operating losses.</p> <p>2. Investment activities: Net cash outflow from investment activities was NT\$55,013 thousand mainly due to obtaining financial assets.</p> <p>3. Financing activities: Net cash outflow from financing activities was NT\$6,580 thousand mainly due to capital surplus distribution.</p>					

(II) Corrective plans and liquidity analysis for liquidity shortage: No cash liquidity shortage for the Company.

(III) Analyses on the cash liquidity in one year ahead:

Unit: NTD thousand

Opening Cash Balance	Expected Net Cash Inflow (Outflow) from Operating Activities in Year-round	Expected Year-round Cash Inflow (Outflow)	Expected Cash Surplus (Deficit)	Countermeasure for Cash Deficits	
				Investment Plans	Financing Plans
522,793	(46,728)	(102,180)	373,885	None	None
<p>Analysis on the cash flow change for next year: The annual cash outflow is mainly due to the capital expenditure.</p>					

IV. The impact of the significant capital expenditure in the latest year upon the financial performance

(I) Major capital expenditure and sources of funding: None.

(II) Expected future benefits: Not applicable.

V. The outward investment policies in the latest year. The key reasons leading to the profit or loss, the corrective plans and the investment plan in one year ahead:

The Company will continue diversified development and continue to uphold a prudent evaluation of the reinvestment plan. The investment strategy takes into account risk, income, and asset growth, and achieves income and asset growth goals under risk control.

VI. In the latest year and up to the publication date of the annual report, the risk items shall be analyzed and evaluated:

(I) The impact incurred by change in interest rate, exchange rate, inflation upon the Company's profit and/or loss and the future countermeasures

1. The impact incurred by change in interest rate upon the Company's profit and/or loss and the future countermeasures

The Company had no fair value interest rate risk.

2. The impact incurred by change in exchange rate upon the Company's profit and/or loss and the future countermeasures

Unit: NTD thousand

Item	Year	
	2025	2024
Exchange gain (loss)	(15,913)	31,510
Operating revenue - net	795	131,808
Profit (loss) before tax	(87,643)	(37,460)
Proportion of exchange gain (loss) to net operating revenue	(2,001.64%)	23.91%
Proportion of exchange gain (loss) to profit (loss) before tax	(18.16%)	(84.12%)

Profile of Source: Financial reports audited by CPA

The items listed in the financial report of each entity of the Company are measured in the currency of the primary economic environment where the entity operates. The exchange (gain) loss in 2025 and 2024 was NT\$-15,913 thousand and NT\$31,510 thousand, respectively, and the exchange gain (loss) in each period accounted for -2,001.64% and 23.91% of the operating revenue, and -18.16% and -84.12% of the profit (loss) before tax, respectively. In the latest year and up to the publication date of the annual report, exchange rate changes have a certain degree of impact on the Company's profits.

The Company adopts a prudent and conservative approach to foreign currency funds management. On weekdays, it collects relevant information on the foreign currency positions it holds at any time to fully grasp the exchange rate changes. To avoid the possible adverse effects of exchange rate fluctuations, refer to the recommendations of major correspondent banks to determine a favorable exchange time point, so as to effectively control the risks brought about by exchange rate fluctuations.

3. The impact of inflation on the Company's profit and loss and future countermeasures
According to the data released by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, the annual growth rate of the average consumer price index (CPI) in 2025 was 1.66%, suggesting that the overall price level increased moderately compared with the previous year. As the Government pays close attention to price fluctuations and implemented relevant countermeasures, there is

no risk of serious inflation impact. Therefore, inflation has had no significant impact on the Company's profit and loss so far.

(II)The major causes for engaging in high-risk, high-leverage investment, lending of funds to others, endorsements/guarantees and derivative financial instruments, the profits or loss and the future countermeasures.

1.Policies for engaging in high-risk and high-leverage investment, main reasons for profit or loss, and future countermeasures: The Company has not engaged in high-risk and high-leverage investment in the latest year and up to the publication date of the annual report.

2.Policies for the loaning of funds to others, endorsements and guarantees, and derivatives trading, main reasons for profit or loss, and future countermeasures: The Company has established Operating Procedures for Loaning of Funds to Others and Operating Procedures for Endorsement and Guarantees and Acquisition or Disposal of Assets Procedures and other operational rules have been approved by the resolution of the shareholders' meeting, and in 2025 and up to the publication date of the annual report, no high-risk, high-leverage investment, nor endorsement and guarantee, loaning of funds to others and derivatives trading.

In the future, if there is a need to engage in the loaning of funds to others, endorsement and guarantees, or derivatives trading due to business needs, the Company will follow the Loaning of Funds to Others and Operating Procedures for Endorsement and Guarantees and Acquisition or Disposal of Assets Procedures.

(III)The future research & development plans and the expenses anticipated to be invested into research & development

R&D directions are divided into two categories:

1.Investment in production line transformation and upgrading for the panel industry
Since its foundation, the Company has been specialized in the research, development, and manufacturing services for optoelectronic slimmed glass, leveraging experience accumulated in TGV to deepen through-hole and physical slimming technologies, assisting clients in project development, and awaiting industry opportunities.

2.Development of high-end ceramic material applications

Through R&D investments in high-end ceramic material applications and the establishment of dedicated equipment and facilities for experimental mini lines, the Company continues to recruit new talent to advance research in advanced ceramic material applications and enhance its capabilities in physical grinding and polishing services.

The Company estimates that it will invest NT\$100 million to NT\$120 million in research and development in the next year, which will make timely adjustments depending on the global market conditions and the Company's actual operating conditions.

(IV)The possible impacts by government policies and laws at home and abroad upon the Company's financial conditions and the Company's countermeasures:

The Company will always concern with the important policies and laws and regulations implemented by the governments of various countries in the industry to which it belongs, adopt appropriate business strategies, and meanwhile develop new technologies and products that conform to the industry to expand the market territory. In addition, the Company daily operates under the relevant laws and regulations at home and abroad, and it is always necessary to concern with important policy development trends and changes in laws and regulations at home and abroad, and collect relevant information to provide references for decision-making by business management, to fully grasp changes in the business environment and adjust the Company's operations promptly. Up to the publication date of the annual report, no possible impacts by important policies and legal developments at home and abroad upon the Company's financial conditions.

(V)The impacts generated by change in science and technology (including ICT security risk) and change in industries upon the Company's financial conditions and the Company's countermeasures:

The Company always concern with technological changes and technological developments related to its industry, evaluates the impact on the Company's operations and makes corresponding adjustments. In addition, the Company is also actively developing technologies and services that meet future market needs to ensure the Company's market competitiveness, to strengthen the Company's business development and financial position.

(VI)The impacts created by a change in corporate image upon the management over crisis, and the Company's countermeasures:

Since its establishment, the Company has been committed to strengthening internal management capabilities and improving service quality to build up and maintain corporate image and reputation, so that customers can recognize the Company's services. In addition, the Company also maintains a harmonious employee-employer relationship and an excellent corporate image. Therefore, in the latest year and up to the publication date of the annual report, there has been no adverse impact on the Company due to changes in corporate image.

(VII)The benefits anticipated from the merger/acquisition (M&A) efforts, the potential risks and the Company's countermeasures:

The Company has no mergers and acquisitions plans in the latest year and up to the publication date of the annual report. If there were plans in the future, it will uphold a prudent evaluation and consider whether the merger can bring specific synergies to the Company, to ensure shareholders' rights and interests are protected.

(VIII)The risks anticipated from the expansion of the plant buildings, and the Company's countermeasures:

The Company's plant expansion has undergone a professional feasibility assessment by the relevant technical team. However, as the market situation may

change drastically and cannot be expected, the market demand forecast may change significantly at any time. Up to the publication date of the annual report, the capacity expansion benefits are still in line with the Company's expectations.

(IX)The risks anticipated from the centralized input or output undertakings and the Company's countermeasures:

1.The risks of input

The Company mainly purchases raw materials such as hydrofluoric acid. Since using raw materials involves quality problems of slimming glass, we keep long-term cooperative suppliers. However, each raw material maintains more than two purchase sources to ensure a safe supply. Up to now, there has been no running out of materials or shortage of materials.

2.The risks of output

The Company's main operating revenue comes from the slimming process for opto-electronic glass, which main sale to the panel factory. Due to the large-scale and economic scale requirements, the panel factory is gradually consolidated. The Company has served existing customers and also devoted itself to improving the technology and process of panel slimming glass since established. It has also continued to develop new products and expand new markets to reduce the risk of sales concentration.

(X)The impacts and risks anticipated from the massive transfer of shareholding by directors or key shareholders who hold more than 10% in shareholding and the Company's countermeasures: None.

(XI)The impacts and risks anticipated from the change in the managerial powers and the Company's countermeasures: None.

(XII)List major litigious, non-litigious, or administrative disputes that: involve the Company director, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10%, and or any Company or companies controlled by the Company; and have been concluded by means of a final and unappealable judgment, or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the securities, the facts of the dispute, the amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute up to the publication date of the annual report: None.

(XIII)Other critical risks and response measures: None.

VII.Other important disclosures: None.

Chapter VI Special Disclosure

I.Relevant information of affiliated enterprises: None.

II.Where the company has carried out a private placement of securities in the latest year and up to the publication date of the annual report: None.

III.Other supplementary information: None.

IV.Occurrences of events defined under Subparagraph 2, Paragraph 3, Article 36 of the Securities and Exchange Act in the latest year and up to the publication date of the annual report that significantly impacted shareholders' equity or security prices: None.