



stock code: 7631

GENII IDEAS Co., Ltd.

2025

Annual report

Publication date: April 27, 2026

For the content of this annual report, please visit the MOPS “Electronic Book” section of the Taiwan Stock Exchange website:

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

Company website:<https://www.geniideas.com.tw>

I. Name, title and contact number of the Company's spokesperson and acting spokesperson

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Name: Cheng Hui-Yun

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Title: Chief Financial Officer

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II. Addresses and phone numbers of headquarters, branches, and factories

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III. Stock Transfer Agent

Name: Horizon Securities Registrar Agency Department

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IV. Certified Public Accountants for the most recent annual financial report

CPA Names: CPA Huang, Ching-Ya, CPA Lo Wen-Chen

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V. Name of overseas securities trading venue and method for inquiring about overseas securities information:

The Company currently does not have any overseas securities.

VI. Company website:<https://www.geniideas.com.tw/>

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# I. Letter to Shareholders

## I. Introduction

Dear Shareholders,

Looking back on 2025, it was a pivotal year for Genii Ideas as we advanced into the capital market and accelerated our global expansion. In March 2025, the Company was officially listed on the Taiwan Stock Exchange Innovation Board, marking capital market recognition of our operating performance and technological capabilities. Benefiting from the continued growth in demand driven by artificial intelligence (AI), high-performance computing (HPC), advanced process technologies, and advanced packaging, the semiconductor facility engineering market maintained strong momentum. Leveraging our integrated capabilities in specialty gas secondary distribution piping engineering, we not only deepened our presence in the Taiwan market, but also achieved breakthrough growth in Singapore's turnkey secondary distribution projects during the second half of 2025. This momentum drove the Company's monthly revenue in December 2025 to a record high, while annual consolidated revenue exceeded NT\$1.1 billion. Looking ahead to 2026, the Company will continue to capitalize on opportunities arising from the restructuring of the global semiconductor supply chain and overseas fab construction. We will further strengthen our overseas footprint while enhancing corporate governance, internal controls, and sustainable operations, with the aim of creating steady and long-term growth value for all shareholders.

## II. 2026 Business Results

### (I) Implementation Results of Business Plan

As AI demand continued to rise and global supply chains underwent adjustment, leading semiconductor manufacturers actively expanded their capital expenditures. As a result, the volume of the Company's tool hook-up projects at the Hsinchu Science Park, Southern Taiwan Science Park, and Kaohsiung facilities increased significantly. In addition, revenue was further supported by contributions from the Singapore project, driving operating revenue for 2025 to NT\$1,102,454 thousand, representing a substantial year-over-year increase of 29.58%. In terms of profitability, the overall gross margin declined from 31.26% to 27.53% due to a higher proportion of new installation projects with relatively lower gross margins during the year. Nevertheless, supported by the expansion in revenue scale, gross profit still grew steadily to NT\$303,467 thousand. On the expense side, in order to support business growth and overseas expansion, the Company simultaneously increased headcount in its engineering, research and development, and overseas business teams, resulting in a 17.87% year-over-year increase in operating expenses. Overall, benefiting from increased project volume and sound cost control, both operating income and net income after tax for 2025 increased compared with the previous year, reaching NT\$153,593 thousand and NT\$126,452 thousand, respectively. Earnings per share were NT\$6.56, reflecting solid overall operating performance.

### (II) Budget Implementation Status

Not applicable, as the Group did not disclose a financial forecast for 2025.

### (III) Financial Income, Expenditure, and Profitability Analysis

Items		2024	2025
Financial Structure	Debt to total assets ratio (%)	49.45	43.30
	Long-term capital to property, plant and equipment (%)	556.48	778.97

solvency	Current ratio (%)	238.01	266.93
	Percentage (%)	118.13	158.22
	Interest coverage ratio	55.32	56.96
Profitability	Return on assets (%)	10.69	10.33
	Return on equity (%)	18.67	18.72
	Ratio of pre-tax income to paid-in capital (%)	70.98	78.54
	Net profit margin (%)	10.87	11.47
	Earnings per share (NTD)	5.51	6.56

For 2025, the Group recorded a net cash inflow of NT\$401,831 thousand, including net cash inflows from operating activities of NT\$216,241 thousand, net cash outflows from investing activities of NT\$35,564 thousand, and net cash inflows from financing activities of NT\$218,373 thousand. The net cash inflow from operating activities was mainly attributable to profit before tax of NT\$158,199 thousand for the year, while the net cash inflow from financing activities was primarily contributed by NT\$242,371 thousand raised through the pre-listing cash capital increase. In addition, analyses of the Group's financial structure, solvency, and profitability are presented in the table above.

#### (IV) Research and Development Status

The Company's research and development expenses in 2025 amounted to NT\$21,911 thousand, representing a significant increase of 68.31% compared with NT\$13,018 thousand in 2024, and accounting for 1.99% of operating revenue. The technologies or products successfully developed in 2025 are as follows:

1. Anti-crystallization vibration device for piping
2. Automated laser welding equipment for metal piping

### III. 2026 Business Plan Overview

#### (I) Management Policies

1. Capturing global fab expansion demand through "regionalized delivery capabilities"

In response to the accelerating regionalization of the semiconductor supply chain, the Company has adopted a strategy centered on serving customers through nearby overseas locations, while continuing to strengthen its cross-regional project management and local execution support capabilities. Overseas subsidiaries in Japan, Singapore, the United States, and Germany have become key footholds for local delivery and international project expansion, gradually building a highly flexible global service network. The successful implementation of the Singapore project in 2025 demonstrated the Company's integrated capabilities in cross-border logistics, local regulatory coordination, and the allocation of regional talent and supplier resources. Going forward, the Company will continue to deepen its presence in key markets such as the United States, Japan, and Germany to ensure timely responses to customers' demand for advanced processes and overseas fab expansion.

2. Enhancing order scale and revenue visibility through "cross-system / large-scale projects"

The Company's business strategy has gradually evolved from a single-system

focus (gas hook-up) to cross-system integrated services (turnkey solutions). By integrating gas, vacuum, water supply and drainage, process cooling water, and electrical systems, the Company provides customers with one-stop solutions that effectively reduce interface coordination costs and improve construction quality. Through undertaking multiple turnkey hook-up projects for a large semiconductor fab in Singapore, the Company's revenue in 2025 exceeded NT\$1.1 billion, reaching a record high. In addition to building broader and more stable revenue momentum, this strategy will also enable the Company to continue capturing overseas expansion opportunities, particularly in the United States, thereby ensuring operating momentum and revenue visibility in 2026.

### 3. Implementing ESG-driven sustainable operations and positioning for next-generation energy applications

The Company has embedded ESG and sustainability principles into its R&D and product strategies, focusing on key technological directions such as low-carbon processes, environmentally friendly materials, and the circular economy. In addition to continuing to advance the commercialization of its proprietary equipment, the Company is also focusing on metal piping laser welding solutions aimed at improving welding efficiency and lowering labor skill requirements. At the same time, it is pursuing multi-country patent deployment and international standards verification/certification, such as SEMI S2 and CE, in order to expand applications and business opportunities beyond the semiconductor industry into sectors such as chemicals, wind power, and defense. In addition, the Company is actively investing in the R&D of third-generation solar perovskite applications for green buildings, as well as scientific validation in smart agriculture, in order to continue exploring a second medium- to long-term growth curve.

#### (II) Expected Sales Volume and Its Basis

Driven by robust demand for AI (artificial intelligence), HPC (high-performance computing), and advanced data center infrastructure, the semiconductor industry has entered an unprecedented growth trajectory. According to the latest forecast by the World Semiconductor Trade Statistics (WSTS), global semiconductor market output is expected to surpass US\$975 billion in 2026, approaching the US\$1 trillion milestone, representing a year-over-year growth rate of as high as 26.3%. In terms of semiconductor fab investment, capacity expansion and technology upgrades are expected to keep equipment spending at a high level. According to the latest SEMI World Fab Forecast, global wafer fab equipment spending is projected to increase to US\$133.89 billion in 2026. At the same time, global semiconductor equipment sales are expected to reach approximately US\$138.1 billion to US\$139.0 billion, indicating that investment momentum in advanced process technologies and advanced packaging remains strong. In addition, Taiwan Semiconductor Manufacturing Company (TSMC), the world's leading pure-play foundry, estimates that its capital expenditures in 2026 will increase to between US\$52 billion and US\$56 billion,

representing growth of approximately 27% to 37% over the previous year. In summary, given the clear expansion trend in both the global semiconductor market and wafer fab equipment investment in 2026, demand for expansion, new fab construction, and tool installation by major wafer manufacturers is expected to continue to be released, which will serve as the primary basis for the Company's growth in engineering volume and order scale in 2026.

### (III) Key Production and Marketing Policies

#### 1. Standardization of engineering operations and profit optimization

With "standardization, modularization, and digitalization" as the core of its management approach, the Company continues to optimize key work procedures and occupational safety inspection processes in order to improve first-pass acceptance rates and reduce safety risks. At the same time, the Company has introduced KPI-based management to strengthen the tracking and analysis of data such as labor hours, material consumption, and quality deficiencies, thereby enhancing project execution efficiency and gross margin control. In addition, through the adoption of automation tools and process innovation, the Company is reducing its dependence on specific skilled labor, improving on-site construction efficiency and output per employee. This enables the Company to improve both operating efficiency and profitability structure while expanding its revenue scale.

#### 2. Technology commercialization and cross-industry customized development

Leveraging its proven track record in component R&D and its strength in cross-industry laser technology integration, the Company continues to promote its transformation from an engineering service provider into a high-value-added technology solutions provider. By co-developing next-generation measuring, cutting, and other equipment with customers across different industries, the Company provides customized solutions that meet the needs of advanced manufacturing processes and help customers improve production efficiency and reduce operating costs. This strategy not only strengthens customer loyalty, but also supports the sales growth of the Company's self-branded equipment. In addition, the Company is extending its core laser technologies into emerging industries and, through product commercialization and patent deployment, building long-term revenue streams with high technical barriers, thereby reinforcing its competitive advantage in the market

#### 3. Supply chain localization and system integration.

In response to the trends of regionalization and resilience in the global semiconductor supply chain, the Company continues to strengthen the local operating capabilities of its overseas bases, establish regional talent pools and occupational safety management systems, and deepen strategic cooperation with local suppliers in order to ensure stable delivery schedules and resilient project execution. In terms of business breadth, the Company has expanded from single-system engineering services to cross-system integrated services (turnkey solutions), covering multiple systems including gas,

vacuum, water, electromechanical, and chemical systems. Through its cross-system coordination and integrated delivery capabilities, the Company is able to reduce costs, improve construction quality, and further capture fab expansion demand in markets such as the United States, Japan, Germany, and Singapore, thereby enhancing order visibility and medium- to long-term profitability.

#### IV. Future Development Strategy

The Company's self-developed automated laser welding equipment for metal piping is primarily used in gas, vacuum, and pure water pipeline transmission systems in the semiconductor industry. Since mid-2025, the Company has launched comprehensive marketing and promotional activities, including exposure through professional magazines, journals, and electronic media; participation in exchanges with laser technology-related industry associations; and product showcases at major exhibitions such as semiconductor exhibitions, defense industry exhibitions, and innovative technology exhibitions. Through these efforts, the Company aims to expand its customer base across diverse industries and promote business cooperation and technical exchange. In addition, the Company will continue to leverage its core technological capabilities and collaborate with research institutions on cross-disciplinary projects to actively explore applications in emerging markets. For example, in the field of third-generation solar perovskite technology, the Company has entered into strategic cooperation with the Industrial Technology Research Institute (ITRI) and Taiwan Perovskite Solar Corp. At the "Genii Ideas Smart Energy Creation Demonstration Site," the parties are conducting scientific validation of BIPV applications that integrate building façade windows and doors with photovoltaic modules, with the aim of promoting the feasibility of self-generating buildings and pioneering a new green energy economic model.

Through the parallel advancement of the above marketing initiatives and cross-disciplinary collaborations, the Company expects to further enhance market recognition of its core laser technology capabilities and system integration strengths, while also driving demand for diversified customized equipment development, process optimization, and professional technical services. These efforts will expand cooperation opportunities, strengthen market competitiveness, and enhance the Company's growth momentum.

#### V. Impact of External Competitive Environment, Regulatory Environment, and Macro economic Conditions

In recent years, affected by the U.S.-China technology rivalry and geopolitical realignment, global supply chains have shifted from a cost-driven model to a resilience-driven model, accelerating the trend toward "regionalized production." In 2026, as the tariff policies of the new U.S. administration are gradually implemented, broad-based tariffs of 10% to 25% are being imposed on imported goods worldwide, while higher tariff pressure continues to be maintained on certain trading partners, such as China. As a result, inflation risks and cost volatility have intensified, international trade barriers have become increasingly complex, and macroeconomic uncertainty has further increased. At the same time, leading Taiwanese semiconductor

companies have entered a critical stage of investment in advanced process technologies and advanced packaging in the United States, Japan, and other regions, driving the cross-regional restructuring of industry supply chains and resources. The Company will continue to closely monitor policy and market developments, flexibly allocate global manpower and production capacity, and actively capture international project opportunities by cultivating local talent overseas and strengthening relationships with supply chain partners.

The Company's management team possesses extensive experience in facility engineering and equipment services and is therefore well positioned to accurately respond to customers' regional deployment and capacity expansion needs. In addition to continuing to invest in technology R&D and optimizing engineering management and service processes to enhance delivery efficiency and customer satisfaction, the Company is also actively cultivating local professional talent overseas and deepening strategic cooperation with local suppliers to ensure cross-regional delivery capabilities and competitive advantages. At the same time, the Company is actively investing in engineering technology innovation and the application of environmentally friendly materials to help customers build low-carbon green facilities and achieve ESG sustainability goals. It is also strengthening the patent deployment of its core technologies and, through connections with global partners, academic and research institutions, and the capital market, continuously enhancing its operating value and profitability in order to deliver returns to all shareholders.

Best wishes to all shareholders

Good health and all the best

Chairman: Tseng Kuo-Chiang

General Manager: Cheng Hui-Yun

## II. Corporate Governance Report

### I. Information on Directors, Supervisors, General Manager, Deputy General Managers, Assistant Managers, Department Heads, and Branch Managers

#### (I) Director Information

##### 1. Directors

March 31, 2026; Unit: Shares; %

Title	Name	Gender Age	Nationality or Place of Registration	Date First Elected	Date Elected	Term	Shareholding When Elected		Current Shareholding		Spouse and Minor Shareholding		Shareholding by Nominee Arrangement		Major Experience (Education)	Current Positions at the Company and Other Companies	Managers, Directors, or Supervisors Who are Spouses or Relatives within the Second Degree			Note
							shares	%	shares	%	shares	%	shares	%			Position Title	Name	Relation	
Chairman	Tseng Kuo-Chiang	Male 51-60	Republic of China	January 12, 2022	June 20, 2025	3 years	1,439,221	7.27	1,355,221	6.73	54,700	0.27	2,125,234	10.55	Manager of Engineering Department, Gas Technology Business Division, Marketech International Corp. Chairperson of Unique Station International Corp. Executive MBA Program for Leaders, National Chung Hsing University Master's Program in Chinese Literature, National Chung Hsing University	CEO of the Company Chairman of HO WEALTH Investment Co., Ltd. Chairman of Bei Holdings Ltd. Chairman of RRR Beautiful Earth Corp. Director of Exemplary Good Investment Co., Ltd. Founder of Charitable Trust sustainable3taiwan	-	-	-	Note
Director	Liao Pei-Chun	Female 41-50	Republic of China	January 12, 2022	June 20, 2025	3 years	586,000	2.96	570,000	2.83	13,000	0.06	457,000	2.27	Secretary of the Integrated Technology Division, Marketech International Corp. Chief Operating Officer, Unique Station International Corp. Executive MBA, College of Management, National Taiwan Normal University	Chief Operating Resources Officer, Operations Management Department of the company Director, Y&L Ltd. Corporate Director Representative, Bei Holdings Ltd. Founder of Charitable Trust sustainable3taiwan	-	-	-	-
Director	Cheng Hui-Yun	Female 41-50	Republic of China	January 12, 2022	June 20, 2025	3 years	194,405	0.98	194,405	0.97	5,000	0.02	757,500	3.76	Chief Sales Officer, Unique Station International Corp. Executive MBA, Class of 2018, National Chung Hsing University	General Manager and Spokesperson of the company Director, Y&C Invest Ltd.	-	-	-	-
Director	Chen Sheng-Piao	Male 61-70	Republic of China	January 12, 2022	June 20, 2025	3 years	227,250	1.15	227,250	1.13	-	-	636,300	3.16	ST. Peter Senior High School, Hsinchu City Chairman, Jer-Yih Mechatronics Engineering Co., Ltd.	Chairman, Jer-Yih Mechatronics Engineering Co., Ltd. Chairman, Chu Sen investment Ltd. Supervisor, Chu Sheng Technology Engineering Co.,	-	-	-	-

Title	Name	Gender Age	Nationality or Place of Registration	Date First Elected	Date Elected	Term	Shareholding When Elected		Current Shareholding		Spouse and Minor Shareholding		Shareholding by Nominee Arrangement		Major Experience (Education)	Current Positions at the Company and Other Companies	Managers, Directors, or Supervisors Who are Spouses or Relatives within the Second Degree			Note
							shares	%	shares	%	shares	%	shares	%			Position Title	Name	Relation	
															Ltd. Director, Da Qian Construction Co., Ltd. Supervisor, Bei Holdings Ltd. Director, Pu Yu Construction Co., Ltd. Director, Hsinchu Golf Club Co., Ltd. Founder of Charitable Trust sustainable3taiwan					
Director	Chen Wei-Chun	Male 41-50	Republic of China	June 20, 2025	June 20, 2025	3 years	121,200	0.61	121,200	0.60	4,000	0.01	397,930	1.98	Department of Electrical Engineering, Minghsin University of Science and Technology Executive Vice President, Jer-Yih Mechatronics Engineering Co., Ltd.	Executive Vice President, Jer-Yih Mechatronics Engineering Co., Ltd.	-	-	-	-
Independent Director	Lee Tseng-Hua	Male 51-60	Republic of China	September 20, 2023	June 20, 2025	3 years	-	-	-	-	-	-	-	-	Department of Accounting, National Chung Hsing University Specialist, Listing Supervision Department, Taipei Exchange (TPEX) Vice President of Finance and Accounting Division, ADATA Technology Co., Ltd.	Independent Director, Cystech Electronics Corp. Corporate Director Representative, Lifeplus Co., Ltd. Corporate Director Representative, Fullsuglobal Development Company Limited Corporate Director Representative and General Manager, Powerland Management Consultants Co., Ltd. Corporate Director Representative, Central Taiwan Popular Audio-Visual Center Co., Ltd.	-	-	-	-
Independent Director	Chiu I-Hsien	Male 41-50	Republic of China	September 20, 2023	June 20, 2025	3 years	-	-	-	-	-	-	-	-	Doctor of Juridical Science (J.D.), Golden Gate University School of Law, San Francisco, USA Associate Professor, Department of Financial and Economic Law, and concurrently Executive Secretary, Personnel Director and Board of Directors Specialist at Overseas Chinese University	Director, Pro Group Global Law Office (Practicing Attorney) Director, Pro Group International Consulting Co., Ltd. Independent Director, Up Young Cornerstone Corp.	-	-	-	-
Independent Director	Young Wei-Ju	Female 51-60	Republic of China	September 20, 2023	June 20, 2025	3 years	-	-	-	-	-	-	-	-	Ph.D. in Finance, National Yunlin	Associate Professor, Department of Accounting,	-	-	-	-

Title	Name	Gender	Nationality or Place of Registration	Date First Elected	Date Elected	Term	Shareholding When Elected		Current Shareholding		Spouse and Minor Shareholding		Shareholding by Nominee Arrangement		Major Experience (Education)	Current Positions at the Company and Other Companies	Managers, Directors, or Supervisors Who are Spouses or Relatives within the Second Degree			Note
							shares	%	shares	%	shares	%	shares	%			Position Title	Name	Relation	
														University of Science and Technology Master of Accounting, Syracuse University, USA Assistant Manager, China Trust Investment Co., Ltd. Audit Associate Manager, Deloitte & Touche	Chaoyang University of Technology Independent Director, Tacheng Real Estate Co., Ltd. Director, KunYue Development Co., Ltd.					
Independent Director	Hsieh Teng-Lung	Male 71-80	Republic of China	September 20, 2023	June 20, 2025	3 years	—	—	—	—	—	—	—	Ph.D. in Economics, National Chengchi University Director of the Executive Master of Business Administration (EMBA) Program, College of Management, Tunghai University Chair, Department of International Business, Tunghai University Associate Professor, Department of International Business, Tunghai University	Adjunct Associate Professor, Executive Master of Business Administration (EMBA) Program, Tunghai University Independent Director, Calin Technology Co., Ltd. Independent Director, KunYue Development Co., Ltd. Independent Director, ALFOT Technologies Co., Ltd.	—	—	—	—	

Note : The Chairman and CEO of our company are the same person, which is to enhance operational efficiency and decision-making execution. Chairman Tseng Kuo-Chiang has dedicated over 20 years to the semiconductor and technology industries, with expertise in strategic planning, operations management, engineering management, and financial management. With his rich industry experience, company operational decisions are jointly discussed and determined by the CEO and General Manager. In addition to strengthening management effectiveness and formulating strategic directions, he also participates in daily operations, allowing future plans to be implemented and quickly responding to business activities, improving operational efficiency, with decisive influence on operations and business. Therefore, it is necessary for the Chairman to also serve as CEO. Additionally, the company has established four independent director positions, which has established a checks and balances mechanism for supervision.

2. Major shareholders of corporate shareholders : Not applicable.

3. Disclosure of Directors' Professional Qualifications and Independence of Independent Directors:

Name	Criteria	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies in Which the Individual Concurrently Serves as an Independent Director
Chairman: Tseng Kuo-Chiang	<ul style="list-style-type: none"> <li>● Has extensive experience in the semiconductor industry and as a senior executive for many years.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>	Not applicable	None	
Director: Liao Pei-Chun	<ul style="list-style-type: none"> <li>● Has extensive experience in the semiconductor industry and as a senior executive for many years.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>		None	
Director: Cheng Hui-Yun	<ul style="list-style-type: none"> <li>● Has extensive experience in the semiconductor industry and as a senior executive for many years.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>		None	
Director: Chen Sheng-Piao	<ul style="list-style-type: none"> <li>● Has extensive experience in semiconductor and real estate related industries and corporate management.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>		None	
Director: Chen Wei-Chun	<ul style="list-style-type: none"> <li>● Has extensive experience in the semiconductor industry and as a senior executive for many years.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>		None	
Independent Director Lee Tseng-Hua	<ul style="list-style-type: none"> <li>● Has more than five years of work experience required for finance, accounting, and company business.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>		All independent directors meet the following conditions 1. Complies with Article 14-2 of the Securities and Exchange Act and Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public	1
Independent Director Chiu I-Hsien	<ul style="list-style-type: none"> <li>● With more than five years of work experience in legal affairs and corporate business.</li> <li>● Obtained a Juris Doctor degree from Golden Gate University School of Law in San Francisco.</li> <li>● Serves as the Director of Boqun International Business Law Firm.</li> <li>● Possesses attorney certification/license.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>	1		

Name	Criteria	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies in Which the Individual Concurrently Serves as an Independent Director
Independent Director Young Wei-Ju	<ul style="list-style-type: none"> <li>● Has more than five years of work experience in finance, accounting, and corporate business.</li> <li>● Obtained a Master's degree in Accounting from Syracuse University.</li> <li>● Serves as an Associate Professor in the Department of Accounting at Chaoyang University of Technology.</li> <li>● Possesses professional accounting certifications from both Taiwan and New York State, USA.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>	<p>Companies. (Note 1: Note 2)</p> <p>2. The individual, spouse, and relatives within the second degree of kinship (or using others' names) do not hold any shares of the company.</p> <p>3. Has not received any compensation for providing business, legal, financial, accounting, or other services to the company or its affiliated enterprises in the last two years.</p>	1	
Independent Director Hsieh Teng-Lung	<ul style="list-style-type: none"> <li>● Has more than five years of work experience in business management and corporate business.</li> <li>● Obtained a Ph.D. in Economics from National Chengchi University.</li> <li>● Serves as an Adjunct Associate Professor for the Executive Master of Business Administration (EMBA) program at Tunghai University.</li> <li>● No circumstances as stipulated in Article 30 of the Company Act.</li> </ul>		3	

Note 1: No occurrence of any of the following situations within two years prior to election and during the term of office:

- (1) Employees of the Company or its affiliates.
- (2) A director or supervisor of the company or its affiliated enterprises (except for independent directors who concurrently serve in the company and its parent company, subsidiary, or a subsidiary of the same parent company established in accordance with this law or local laws).
- (3) A natural person shareholder who holds, in the name of himself/herself or others, more than 1% of the total issued shares of the company or is among the top ten shareholders.
- (4) A spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of any manager mentioned in (1) or any person mentioned in (2) or (3).
- (5) A director, supervisor, or employee of a corporate shareholder that directly holds more than 5% of the total issued shares of the company, is among the top five shareholders, or has appointed a representative to serve as the company's director or supervisor in accordance with Article 27, Paragraph 1 or 2 of the Company Act (except for independent directors who concurrently serve in the company and its parent company, subsidiary, or a subsidiary of the same parent company established in accordance with this law or local laws).
- (6) A director, supervisor, or employee of another company where more than half of the director seats or voting shares are controlled by the same person (except for independent directors who concurrently serve in the company or its parent company, subsidiary, or a subsidiary of the same parent company established in accordance with this law or local laws).
- (7) A director (council member), supervisor (controller), or employee of another company or institution where the chairman, general manager, or equivalent position is the same person as, or is the spouse of, the company's chairman, general manager, or equivalent position (except for independent directors who concurrently serve in the company and its parent company, subsidiary, or a subsidiary of the same parent company established in accordance with this law).

or local laws).

- (8) A director (council member), supervisor (controller), manager, or shareholder holding more than 5% of shares of a specific company or institution that has financial or business dealings with the company (except when the specific company or institution holds more than 20% but not exceeding 50% of the total issued shares of the company, and the independent directors concurrently serve in the company and its parent company, subsidiary, or a subsidiary of the same parent company established in accordance with this law or local laws).
- (9) A professional who provides audit services to the company or its affiliated enterprises, or a business owner, partner, director (council member), supervisor (controller), manager, or their spouse of a sole proprietorship, partnership, company, or institution that provides business, legal, financial, accounting, or related services and has received cumulative compensation not exceeding NT\$500,000 in the past two years. However, members of the remuneration committee, public tender offer review committee, or special merger and acquisition committee who perform their duties in accordance with the Securities and Exchange Act or relevant regulations of the Business Mergers and Acquisitions Act are not subject to this restriction.

Note 2: Not elected as a government, legal entity, or their representative according to Article 27 of the Company Act.

#### 4. Board Diversity and Independence

##### (1) Board Diversity

To strengthen corporate governance and promote the sound development of Board composition and structure, the Company advocates and respects Board diversity policies. According to Article 20 of the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies,” diversity guidelines include, but are not limited to, basic conditions and values (such as gender, age, nationality, and culture) and professional knowledge and skills (such as professional background, professional skills, and industry experience). The Company also follows these diversity guidelines as stated in Article 20 of the Company’s “Corporate Governance Best-Practice Principles” and Article 3 of the “Director Election Procedures,” which stipulate that Board composition should consider diversity. Apart from the provision that directors who concurrently serve as company managers should not exceed one-third of the Board seats, the Company should formulate appropriate diversity guidelines based on its operations, business model, and development needs, which should include but not be limited to the following two major aspects:

- I. Basic conditions and values: gender, age, nationality, and culture, among which the ratio of female directors should reach one-third of Board seats.
- II. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional expertise, and industry experience, etc.

Board members should generally possess the knowledge, skills, and qualities necessary to perform their duties. To achieve the ideal goals of corporate governance, the Board as a whole should possess the following capabilities:

- I. Operational judgment ability
- II. Accounting and financial analysis ability.
- III Business management ability
- IV Crisis management ability
- V. Industry knowledge
- VI International market perspective
- VII Leadership ability
- VIII Decision-making ability

The current Board of Directors of the Company consists of 9 directors, including 4 independent directors. All directors are nationals of the Republic of China and possess extensive experience in business management, leadership, decision-making, and relevant industry knowledge. Their academic and professional backgrounds cover areas such as finance, management, and marketing. Details of

their professional expertise and age distribution are provided in the table below. Among the 9 directors, 3 are employee directors, representing 33.33% of the Board, and 3 are female directors, also representing 33.33% of the Board. The Company places great importance on board diversity and gender equality, and has achieved its specific board diversification management objectives.

The implementation of the diversity policy for the current Board members is as follows:

Name	Basic composition			Professional background and ability						
	Gender	Age	Concurrently serving as Company employees	Financial accounting	Venture capital	Marketing technology	III. Business management	Leadership decision-making	V. Industry knowledge and operational judgment	Crisis management and international market perspective
Tseng Kuo-Chiang	Male	51-60	V	V	V		V	V	V	V
Liao Pei-Chun	Female	41-50	V	V			V		V	V
Cheng Hui-Yun	Female	41-50	V			V	V		V	V
Chen Sheng-Piao	Male	61-70		V	V		V	V	V	V
Chen Wei-Chun	Male	41-50			V	V	V	V	V	V
Lee Tseng-Hua	Male	51-60		V	V	V	V		V	V
Chiu I-Hsien	Male	41-50					V		V	V
Young Wei-Ju	Female	51-60		V	V		V		V	V
Hsieh Teng-Lung	Male	71-80			V		V		V	V

## (2) Board Independence

The Company has appointed 4 independent directors, accounting for 44% of the total number of board members. Written declarations have been obtained from each independent director confirming the independence of themselves, their spouses, and their relatives within the second degree of kinship in relation to the Company. There are no circumstances among the Company's directors as specified under Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act, nor are there any spousal or second-degree kinship relationships among them.

(II) General Manager, Deputy General Managers, Assistant Managers, Department Heads, and Branch Managers

March 31, 2026; Unit: Shares; %

Title	Name	Gender	Nationality	Date of Appointment	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Major Experience (Education)	Current Positions in Other Companies	Managers who are Spouses or Relatives within the Second Degree of Kinship			Status of Employee Stock Options Obtained by Managers	Note
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relations		
CEO and Chief Sustainability Officer	Tseng Kuo-Chiang	Male	Republic of China	January 12 2022	1,355,221	6.73	54,700	0.27	2,125,234	10.55	Manager of Engineering Department, Gas Technology Business Division, Marketech International Corp. Chairperson of Unique Station International Corp. Executive MBA Program for Leaders, National Chung Hsing University Master's Program in Chinese Literature, National Chung Hsing University	Chairman of HO WEALTH Investment Co., Ltd. Chairman of Bei Holdings Ltd. Chairman of RRR Beautiful Earth Corp. Director of Exemplary Good Investment Co., Ltd. Founder of Charitable Trust sustainable3taiwan	–	–	–	–	Note 1
General Manager Spokesperson and Deputy Spokesperson	Cheng Hui-Yun	Female	Republic of China	January 12 2022	194,405	0.97	5,000	0.02	757,500	3.76	Chief Sales Officer, Unique Station International Corp. Executive MBA, Class of 2018, National Chung Hsing University	Director, Y&C Invest Ltd.	–	–	–	–	–
Operations Management Department – Chief Operating Resources Office	Liao Pei-Chun	Female	Republic of China	January 12 2022	570,000	2.83	13,000	0.06	457,000	2.27	Secretary of the Integrated Technology Division, Marketech International Corp. Chief Operating Officer, Unique Station International Corp. Executive MBA, College of Management, National Taiwan Normal University	Director, Y&L Ltd. Corporate Director Representative, Bei Holdings Ltd. Founder of Charitable Trust sustainable3taiwan	–	–	–	–	–
Marketing Department of the Market Assistant Manager	Lai Yi-Ling	Female	Republic of China	September 1 2023	47,000	0.23	–	–	–	–	Sales Department Manager, Clean Business Division Of Ta Chia Yung Ho Machine Industry Co., Ltd. Hsing Wu University, Department of Tourism	–	–	–	–	Note 2	–
Equipment Technology Department-Manager	Wang Pei-Yu	Female	Republic of China	October 1 2020	41,000	0.20	–	–	–	–	General Manager of Shih Yu-fu Industrial Co., Ltd. Master's degree from the Graduate Institute of Innovative Design, Department of Industrial Design, National Taipei University of Technology	–	–	–	–	Note 2	–
Engineering Service Department-Manager	Hsien Han-Yun	Male	Republic of China	March 1, 2019	25,000	0.12	–	–	–	–	Engineering Manager at Chih-tê Technology Co., Ltd. Department of Information and Communications, China University of Technology (Incomplete studies)	–	–	–	–	Note 2	–
Sustainability Office and Environmental Safety	Lin Chia-Ying	Female	Republic of China	January 21, 2022	42,000	0.21	–	–	–	–	Environmental Safety Management Department Manager at Chih-tê Technology Co., Ltd.	–	–	–	–	Note 2	–

Title	Name	Gender	Nationality	Date of Appointment	Shares Held		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Major Experience (Education)	Current Positions in Other Companies	Managers who are Spouses or Relatives within the Second Degree of Kinship			Status of Employee Stock Options Obtained by Managers	Note
					Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage			Title	Name	Relations		
Management Department – Manager											Environmental Engineering and Health at Yuanpei University of Science and Technology						
Overseas Business Division Deputy General Manager	Huang Chung-Yun	Female	Republic of China	April 1, 2024	7,000	0.03	—	—	—	—	Senior Project Manager at ADATA Technology Co., Ltd. Bachelor's degree in Japanese from Soochow University	—	—	—	—	Note 2	
Chief Financial Officer and Corporate Governance Officer	Hsu wu-Chung	Male	Republic of China	July 3, 2024	37,000	0.18	—	—	—	—	Chief Financial Officer at Ace Edulink Co., Ltd. Business Assistant Manager, Capital Markets Department at KGI Securities Co., Ltd. Master's degree in Executive Management from National Sun Yat-sen University	—	—	—	—	Note 2	—
Internal Audit and Control Office Audit Director	Yang Ssu-Wen	Female	Republic of China	May 19, 2023	15,000	0.07	—	—	—	—	Auditing Manager at For CUBTEK Inc. Senior Auditor at KPMG Accounting Firm Master's degree in Accounting from Chung Yuan Christian University	—	—	—	—	Note 2	—

Note 1: The Chairman and CEO of our company are the same person, which is to enhance operational efficiency and decision-making execution. Chairman Tseng Kuo-Chiang has dedicated over 20 years to the semiconductor and technology industries, with expertise in strategic planning, operations management, engineering management, and financial management. With his rich industry experience, company operational decisions are jointly discussed and determined by the CEO and General Manager. In addition to strengthening management effectiveness and formulating strategic directions, he also participates in daily operations, allowing future plans to be implemented and quickly responding to business activities, improving operational efficiency, with decisive influence on operations and business. Therefore, it is necessary for the Chairman to also serve as CEO. Additionally, the company has established four independent director positions, which has established a checks and balances mechanism for supervision.

Note 2: Please refer to “Part III, 5, Implementation Status of Employee Stock Option Plan” in this annual report.

II. Remuneration Paid to Directors, Supervisors, President, and Vice Presidents in the Most Recent Year (2025)

(I) Remuneration Paid to Directors and Independent Directors(Disclosed by Name on an Aggregate Basis by Remuneration Bracket)

Unit: NT\$ thousand; thousand shares

Title	Name	Director's Remuneration								Total of A, B, C and D and ratio to net income after tax		Remuneration received as an employee								Compensation from Non-consolidated Affiliates or Parent Company				
		Remuneration (A)		Severance Pay and Pensions (B)		Director's Compensation (C)		Allowances for Business Execution (D)				Salary, Bonuses, and Special Disbursements (E)		Severance Pay and Pensions (F)		Employee Compensation (G)		Total of A, B, C, D, E, F and G and ratio to net income after tax						
		The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	Cash	stocks		Cash	stock	The Company	From All Consolidated Entities
Chairman	Tseng Kuo-Chiang																							
Director	Liao Pei-Chun																							
Director	Cheng Hui-Yun	—	—	—	—	1,647	1,647	—	—	1,647	1,647	10,759	10,759	195	195	848	—	848	—	13,449	13,449	10.64	10.64	—
Director	Chen Sheng-Piao																							
Director	Chen Wei-Chun																							
Independent Director	Lee Tseng-Hua																							
Independent Director	Chiu I-Hsien	3,080	3,080	—	—	—	—	33	—	3,113	3,113	—	—	—	—	—	—	—	—	3,113	3,113	2.46	2.46	—
Independent Director	Young Wei-Ju																							
Independent Director	Hsieh Teng-Lung																							

1. Please describe the policy, system, standards, and structure for the remuneration of independent directors, and explain how the remuneration amounts are correlated with the responsibilities assumed, risks undertaken, and time committed: The remuneration of the Company's independent directors is determined in accordance with the "Regulations Governing the Salaries, Compensation, and Remuneration of Directors, Independent Directors, and Managers," and consists of a fixed monthly payment approved by the Board of Directors. Independent directors do not participate in the distribution of directors' remuneration and are only entitled to transportation allowances for attending Board meetings.

2. Other than as disclosed in the table above, remuneration received by directors in the most recent fiscal year for services provided to the Company (such as serving as consultants to the parent company, all companies included in the financial statements, or investee companies, where such directors were not employees): None.

### Remuneration Range Table

Remuneration brackets for each director of the company	Director's Name			
	Total of first four items of remuneration (A+B+C+D)		Total of first seven items of remuneration (A+B+C+D+E+F+G)	
	The Company	Financial Report within All Company	The Company	Financial Report within All Company
less than NTD 1,000,000	Tseng Kuo-Chiang Liao Pei-Chun Cheng Hui-Yun Chen Sheng-Piao Chen Wei-Chun Lee Tseng-Hua Chiu I-Hsien Young Wei-Ju Hsieh Teng-Lung	Tseng Kuo-Chiang Liao Pei-Chun Cheng Hui-Yun Chen Sheng-Piao Chen Wei-Chun Lee Tseng-Hua Chiu I-Hsien Young Wei-Ju Hsieh Teng-Lung	Chen Sheng-Piao Chen Wei-Chun Lee Tseng-Hua Chiu I-Hsien Young Wei-Ju Hsieh Teng-Lung	Chen Sheng-Piao Lee Tseng-Hua Chiu I-Hsien Young Wei-Ju Hsieh Teng-Lung
NT\$1,000,000 (inclusive) – NT\$2,000,000 (exclusive)	–	–	–	–
NTD 2,000,000 (inclusive) – NTD 3,500,000 (exclusive)	–	–	–	–
NTD 3,500,000 (inclusive) – NTD 5,000,000 (exclusive)	–	–	Liao Pei-Chun Cheng Hui-Yun Tseng Kuo-Chiang	Liao Pei-Chun Cheng Hui-Yun Tseng Kuo-Chiang
NTD 5,000,000 (inclusive) – NTD 10,000,000 (exclusive)	–	–		
NTD 10,000,000 (inclusive) – NTD 15,000,000 (exclusive)	–	–	–	–
NTD 15,000,000 (inclusive) – NTD 30,000,000 (exclusive)	–	–	–	–
NTD 30,000,000 (inclusive) – NTD 50,000,000 (exclusive)	–	–	–	–
NTD 50,000,000 (inclusive) - NTD 100,000,000 (exclusive)	–	–	–	–
NTD 100,000,000 and above	–	–	–	–
Total	9 persons	9 persons	9 persons	9 persons

(II) Remuneration to supervisors: Not applicable.

(III) Remuneration Paid to the President and Vice Presidents (Names Disclosed by Remuneration Bracket on an Aggregate Basis)

Unit: NTD thousand; %

Title	Name	Salaries (A)		Severance pay and pension (B)		Bonus and special expenditure (C)		Amount of employee remuneration (D)				Total of A, B, C and D and ratio to net income after tax		Compensation from Non-consolidated Affiliates or Parent Company
		The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities	The Company		From All Consolidated Entities		The Company	From All Consolidated Entities	
								Cash	stocks	Cash	stocks			
CEO and Chief Sustainability Officer	Tseng Kuo-Chiang	8,298	8,298	408	408	7,075	7,075	1,428	—	1,428	—	17,209 13.61	17,209 13.61	—
General Manager	Cheng Hui-Yun													
Chief Operating Officer	Liao Pei-Chun													
Chief Financial Officer and Corporate Governance Officer	Hsu wu-Chung													
Deputy General Manager	Huang Chung-Yun													

**Remuneration Range Table**

Remuneration brackets for the Company's President and Deputy General Managers	Name of the President and Deputy General Manager	
	The Company	From All Consolidated Entities
less than NTD 1,000,000	—	—
NT\$1,000,000 (inclusive) – NT\$2,000,000 (exclusive)	—	—
NTD 2,000,000 (inclusive) – NTD 3,500,000 (exclusive)	Hsu wu- Chung Huang Chung-Yun	Hsu wu- Chung Huang Chung-Yun
NTD 3,500,000 (inclusive) – NTD 5,000,000 (exclusive)	Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun	Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun
NTD 5,000,000 (inclusive) – NTD 10,000,000 (exclusive)	—	—
NTD 10,000,000 (inclusive) – NTD 15,000,000 (exclusive)	—	—
NTD 15,000,000 (inclusive) – NTD 30,000,000 (exclusive)	—	—
NTD 30,000,000 (inclusive) – NTD 50,000,000 (exclusive)	—	—
NTD 50,000,000 (inclusive) - NTD 100,000,000 (exclusive)	—	—
NTD 100,000,000 and above	—	—
Total	5 persons	5 persons

## (IV) Names of managers who received employee remuneration and the status of distribution

Unit: NTD thousand

	Title	Name	stocks amount	Cash amount	Total	as a percentage of net income
Manager	CEO and Chief Sustainability Strategy Officer	Tseng Kuo-Chiang	—	1,987	1,987	1.57
	General Manager	Cheng Hui-Yun				
	Chief Operating Officer	Liao Pei-Chun				
	Deputy General Manager	Huang Chung-Yun				
	CFO, Corporate Governance Officer	Hsu Wu-Chung				
	Manager	Wang Pei-Yu				
	Manager	Hsien Han-Yun				
	Manager	Lin Chia-Ying				
	Assistant Manager	Lai Yi-Ling				

## (V) A comparative analysis and explanation of the total remuneration paid by the Company and all companies included in the consolidated financial statements to the Company's directors, supervisors, general manager, and vice general managers for the most recent two fiscal years, as well as the ratio of such remuneration to net income after tax, together with an explanation of the policies, standards, and components of remuneration, the procedures for determining remuneration, and its relationship to operating performance and future risks:

1. The total remuneration paid to directors, supervisors, general manager, and vice general managers for the most recent two fiscal years, and the ratio thereof to net income after tax in the consolidated financial statements.

Unit: NTD thousand

Year \ Items	2024		2025	
	The Company	From All Consolidated Entities	The Company	From All Consolidated Entities
Total Directors' Remuneration	4,542	4,542	4,760	4,760
Percentage of Total Directors' Remuneration to After-tax Net Profit	4.91	4.91	3.76	3.76
Total Supervisors' Remuneration	—	—	—	—
Percentage of Total Supervisors' Remuneration to After-tax Net Profit	—	—	—	—
Total Remuneration for President and Vice Presidents	12,522	12,522	17,209	17,209
Percentage of Total Remuneration for President and Vice Presidents to After-tax Net Profit	13.54	13.54	13.61	13.61

## 2. Remuneration Policy, Standards and Composition, Procedures for Determining Remuneration, and Correlation with Operating Performance and Future Risks

### (1) Remuneration Policy, Standards and Composition

- ① The remuneration of the Company's directors is determined according to the Articles of Incorporation, which authorizes the Board of Directors to decide based on their level of participation in company operations, value of contribution, and industry standard practices. Additionally, according to the Articles of Incorporation, if the Company has profits for the year, up to 5% shall be allocated as directors' compensation. The Remuneration Committee evaluates the results of the annual performance assessment (for assessment items, please refer to page 21 regarding Board evaluation implementation) to evaluate the connection with operating performance, proposes a distribution ratio, which is then resolved by the Board of Directors and reported to the shareholders' meeting before distribution.
- ② The remuneration of the Company's independent directors is based on the "Management Measures for Salary Compensation and Remuneration of Directors, Independent Directors, and Managers," which is a fixed monthly payment resolved by the Board of Directors. Independent directors do not

participate in the distribution of directors' compensation but do receive transportation allowances for attending board meetings.

- ③ The remuneration of the Company's managers is based on the "Management Measures for Salary Compensation and Remuneration of Directors, Independent Directors, and Managers." Salaries and bonuses are paid according to their level of participation in company operations, value of contribution, overall company operations, financial performance, individual work performance, and industry salary levels. Additionally, according to the Articles of Incorporation, if the Company has profits for the year, at least 1% shall be allocated as employee compensation. The Remuneration Committee reviews the annual performance of managers, proposes distribution recommendations, which are then resolved by the Board of Directors and reported to the shareholders' meeting before distribution. Performance evaluation items for managers include achievement rates of financial performance indicators (e.g. growth rates of revenue and profit, achievement rates of budget targets), talent development (e.g. employee retention rate), and quality and risk management (e.g. compliance with laws and regulations).
- ④ The composition of remuneration paid by the Company, as stipulated in the Remuneration Committee Charter, includes cash compensation, stock options, retirement benefits or severance payments, various allowances, and other substantive incentive measures. Its scope is consistent with the regulations concerning directors' and managers' remuneration in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

## (2) Procedures for Determining Remuneration

- ① To regularly evaluate the remuneration of directors and managers, the Company bases its assessments on the results of evaluations conducted according to the "Performance Evaluation Methods and Procedures for the Board of Directors and Functional Committees" and the "Management Measures for Salary Compensation and Remuneration of Directors, Independent Directors, and Managers."
- ② The reasonableness of performance evaluations and compensation for the Company's directors and managers is regularly assessed and reviewed annually by the Remuneration Committee and the Board of Directors. This takes into account individual performance achievement rates and contributions to the Company, while also considering the Company's overall operational performance, future industry risks and development trends, and the remuneration system is reviewed in a timely manner according to actual operating conditions and relevant regulations to provide reasonable compensation. The distribution amounts of directors' and managers' compensation for the year 2025 were all

reviewed by the Remuneration Committee before being submitted to the Board of Directors for resolution.

(3) Correlation with Operating Performance and Future Risks

- ① The review of the Company's remuneration policy-related payment standards and systems primarily considers the Company's overall operational status, and payment standards are determined based on performance achievement rates and contributions, to enhance the overall organizational team effectiveness of the Board of Directors and managers. Additionally, industry compensation standards are referenced to ensure that the Company's management-level compensation is competitive in the industry, in order to retain excellent management talent.
- ② The performance goals of the Company's managers are all integrated with "risk management" to ensure that potential risks within their areas of responsibility can be managed and prevented. Ratings are assigned based on actual performance, which is linked to various human resources and related compensation policies. Important decisions by the Company's management take into account various risk factors, and the performance of these decisions is reflected in the Company's profitability, thereby relating management's compensation to risk management performance.

### III. Corporate Governance Operations

#### (I) Board of Directors Operations

In the most recent year (2025), the Board of Directors held 6 meetings (A), and the attendance of directors was as follows:

Title	Name	Number of Actual Attendances (B)	Number of Proxy Attendances	Actual Attendance Rate (B/A)	Note
Chairman	Tseng Kuo-Chiang	6	0	100%	
Directors	Liao Pei-Chun	6	0	100%	
Directors	Cheng Hui-Yun	5	1	83.33%	
Directors	Chen Sheng-Piao	4	2	66.67%	
Directors	Chen Wei-Chun	3	0	100%	Elected as Director on June 20, 2025
Independent Director	Lee Tseng-Hua	6	0	100%	
Independent Director	Chiu I-Hsien	6	0	100%	
Independent Director	Young Wei-Ju	6	0	100%	
Independent Director	Hsieh Teng-Lung	6	0	100%	

Other matters to be recorded:

I. If the operation of the Board of Directors has one of the following situations, the date of the Board meeting, the term, the content of the proposal, the opinions of all independent directors, and the company's handling of the independent directors' opinions shall be specified.

(I) Matters set forth in Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee; therefore, Article 14-3 of the Securities and Exchange Act is not applicable. For explanations regarding the matters set forth in Article 14-5 of the Securities and Exchange Act, please refer to the section titled "Operation of the Audit Committee" in this Annual Report.

(II) Other than the matters stated above, any resolutions adopted by the Board of Directors to which independent directors have expressed dissenting or qualified opinions that are recorded in meeting minutes or stated in written declarations: The Company has had no such instances in which any independent director expressed dissenting or qualified opinions.

II. The implementation of recusal by directors from proposals with conflicts of interest should specify the name of the director, the content of the proposal, the reason for recusal due to conflicts of interest, and the participation in voting

Board Meeting Date	Directors Name	Meeting Agenda	Reason for Recusal due to Conflicts of Interest	Participation in Voting
January 17, 2025 21st Meeting of the 2nd Board of	Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun	Proposal for the distribution of year-end performance bonuses for the Company's managers for 2024	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all

Directors				attending directors present approved the proposal without objection.
March 14, 2025 22nd Meeting of the 2nd Board of Directors	Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun	Proposal for salary adjustments for the Company's managers	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
	Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun Chen Sheng-Biao	Proposal for the distribution of employee compensation and directors' remuneration for 2024	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
	Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun Chen Sheng-Biao	Proposal to review the policies, systems, standards, and structure for the performance evaluation and remuneration of the Company's directors and managers	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
	Li Tseng-Hua Chiu Yi-Hsien Yang Wei-Ru Hsieh Teng-Lung	Proposal to review the policies, systems, standards, and structure for the remuneration of independent directors	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
May 14, 2025 23rd Meeting of the 2nd Board of Directors	Tseng Kuo-Chiang Liao Pei-Chun	Proposal for the Distribution of Employee Compensation to Managers for 2024	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
	Tseng Kuo-	Proposal for the	Conflict of	Other than the directors

		Chiang Liao Pei-Chun	Distribution of Directors' Compensation for 2024	interest with themselves	who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
		Lee Tseng-Hua	Proposal for Lifting the Non-Compete Restrictions on the Company's Newly Appointed Director and His Representative	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
August 8, 2025 2nd Meeting of the 3rd Board of Directors		Lee Tseng-Hua Yang Wei-Ru Hsieh Teng-Lung	Proposal for the Appointment of Members of the Company's 2nd Remuneration Committee	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
		Liao Pei-Chun	Proposal for Engaging in Derivatives Trading and Designating a Senior Executive Responsible for Supervising and Controlling Trading Risks	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
		Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun	Proposal for the Implementation of Managers' Participation in the Employee Share Trust	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
		Tseng Kuo-Chiang Cheng Hui-Yun Liao Pei-Chun	Proposal for the Distribution of Mid-Year Performance Bonuses to the Company's Managers	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all

				attending directors present approved the proposal without objection.
	Tseng Kuo-Chiang	Proposal for the Establishment of the Company's Factory and the Appointment of Its Representative	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.
	Tseng Kuo-Chiang Cheng Hui-Yun	Proposal for the Appointment of Directors and the Chairman of the U.S. Subsidiary	Conflict of interest with themselves	Other than the directors who, in accordance with the law, recused themselves and did not participate in the discussion or voting, all attending directors present approved the proposal without objection.

III. TWSE/TPEX Listed Companies should disclose information such as the evaluation cycle and period, evaluation scope, method, and content of the Board's self (or peer) evaluation, and complete the implementation of the Board evaluation

(I) Internal Self-Evaluation

Evaluation Cycle	Conducted once a year	
Evaluation Period	January 1, 2025 to December 31, 2025	
Evaluation Scope	Performance evaluation of the Board of Directors, individual Board members, and functional committees	
Evaluation Method	Internal self-evaluation	
Evaluation Content and Results	1. Overall Board Performance Evaluation	
	Evaluation Items	Evaluation Score
	A. Level of participation in company operations	25
	B. Improvement of Board decision-making quality	26
	C. Board composition and structure	16
	D. Election and continuing education of directors	16
	E. Internal control	16
	Total Score	99
	2. Individual Board Member Performance Evaluation	
	Evaluation Items	Evaluation Score
	A. Understanding of company goals and missions	13
	B. Awareness of directors' responsibilities	13
	C. Level of participation in company operations	32
	D. Internal relationship management and communication	13
	E. Directors' expertise and continuing education	13
F. Internal control	13	
Total Score	97	

3. Remuneration Committee Performance Evaluation	
Evaluation Items	Evaluation Score
A. Level of participation in company operations	21
B. Awareness of functional committee responsibilities	26
C. Improvement of functional committee decision-making quality	37
D. Functional committee composition and member selection	16
Total Score	100
4. Audit Committee Performance Evaluation	
Evaluation Items	Evaluation Score
A. Level of participation in company operations	18
B. Awareness of functional committee responsibilities	22
C. Improvement of functional committee decision-making quality	31
D. Functional committee composition and member selection	14
E. Internal control	13
Total Score	98
5. Performance Evaluation of the Sustainability Development Committee	
Evaluation Items	Evaluation Score
A. Level of participation in company operations	22
B. Awareness of functional committee responsibilities	18
C. Improvement of functional committee decision-making quality	41
D. Functional committee composition and member selection	18
Total Score	99

In 2025, the average scores of the internal self-evaluations for the Board of Directors, individual directors, and functional committees all exceeded 95 points (out of a full score of 100), indicating sound overall operations. The evaluation results were reported to each functional committee and the Board of Directors on March 10, 2026.

IV. Goals for strengthening Board functions in the current and most recent years (such as establishing an Audit Committee, enhancing information transparency) and implementation assessment.

The Company has established the “Rules of Procedure for Board of Directors Meetings,” “Procedures for Election of Directors,” and other regulations in accordance with legal requirements. In addition to implementing relevant procedures for convening and operating Board meetings and conducting elections, the Company has also established functional committees to make the Board’s functions more comprehensive.

- (I) The Company’s Board member structure is diverse, and the Board has the capability to respond to environmental competition and operational risks.
- (II) The Company has appointed four independent directors and established “Rules Governing the Scope of Powers of Independent Directors” to facilitate independent directors in exercising their powers and enhancing Board functions.
- (III) To enhance directors’ professional functions and implement corporate governance, the Company arranges for directors to continue education in corporate governance-related courses.
- (IV) Since the extraordinary shareholders’ meeting on September 20, 2023, the Company has

elected four independent directors and formed an Audit Committee responsible for the proper presentation of the Company’s financial statements, the appointment (dismissal) and independence of certified public accountants, the effective implementation of the Company’s internal control system, the Company’s compliance with laws and regulations, and the control of existing or potential risks of the Company.

(V) In accordance with the Company’s Articles of Incorporation and Corporate Governance Code, the Company has purchased liability insurance for directors and managers since April 1, 2023, to disperse the legal liability risks of directors and managers and enhance corporate governance capabilities.

(VI) The Company has approved the “Ethical Corporate Management Best-Practice Principles,” “Code of Ethical Conduct,” “Corporate Governance Practice Principles,” “Sustainable Development Practice Principles,” and “Risk Management Practice Principles” through the Board of Directors to strengthen Board functions and enhance information transparency.

The Company’s major operational information, financial information, etc., are all announced on the Market Observation Post System in accordance with regulations.

(II) Operation of the Audit Committee

1. Operation of Audit Committee

The Company’s Audit Committee is composed of all independent directors. In 2025, the Company’s Audit Committee convened a total of five meetings (A). The attendance of the independent directors is set out below:

The Company’s Audit Committee consists entirely of independent directors. The Audit Committee held 7 meetings (A) in 2024. The attendance of independent directors is as follows:Title	Name	Number of actual attendances (B)	Number of Proxy Attendances	actual attendance rate (B/A)	Note
Independent Director (Convenor)	Young Wei-Ju	4	1	80%	
Independent Director	Lee Tseng-Hua	5	0	100%	
Independent Director	Chiu I-Hsien	5	0	100%	
Independent Director	Hsieh Teng-Lung	5	0	100%	

Other matters to be recorded:

I. If the Audit Committee’s operation has any of the following situations, it should clearly state the date and term of the Audit Committee meeting, content of the proposal, content of independent directors’ objections, reservations or major recommendations, the resolution results of the Audit

Committee, and the company's handling of the Audit Committee's opinions: (I) Matters listed in Article 14-5 of the Securities and Exchange Act				
Audit Committee Date	Term	Meeting Agenda	Opinions of the Audit Committee	Company Opinion Handling
January 17, 2025	9th Meeting of the 1st Audit Committee	Proposal for the Allocation of Employee Subscription Shares in Connection with the Company's Issuance of New Shares for Cash Capital Increase Prior to the Initial Listing on the Innovation Board	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Change of the Company's Acting Spokesperson	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
March 14, 2025	10th Meeting of the 1st Audit Committee	2024 Business Report, Earnings Distribution Table, and 2024 Financial Statements	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Distribution of Earnings for the Fourth Quarter of 2024	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal to Issue the 2024 Statement on Internal Control System	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Evaluation of the Independence and Competence of the Company's Attesting CPAs	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Change of the CPA Firm's Attesting CPAs and the Related Remuneration	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Partial Amendments to the Company's Articles of Incorporation	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Amendments to the Company's Various	Approved by all attending	Submitted to the Board of

		Management Regulations	committee members	Directors and approved by all attending directors
		Proposal for the Amendments to the Company's Table of Authorization Limits	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Distribution of Employee Compensation and Directors' Compensation for 2024	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Company's Pre-approval of Non-Assurance Services to be Provided by Ernst & Young Taiwan and Its Affiliates in 2025	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Comprehensive Re-election of Directors	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for Lifting the Non-Compete Restrictions on the Company's Newly Appointed Directors and Their Representatives	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Adoption of the Procedures for Application for Suspension and Resumption of Trading	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
May 14, 2025	11th Meeting of the 1st Audit Committee	Proposal for the Business Report and Financial Statements for the First Quarter of 2025	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Distribution of Earnings for the First Quarter of 2025	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Company to Provide a Financing Endorsement and Guarantee for Its Subsidiary, GENII IDEAS (S) PTE. LTD.	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending

				directors
August 8, 2025	1st Meeting of the 2nd Audit Committee	Proposal for the Business Report and Financial Statements for the Second Quarter of 2025	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Distribution of Earnings for the Second Quarter of 2025	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for a Capital Increase in the Singapore Subsidiary	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal to Increase the Endorsement and Guarantee Limit for the Singapore Subsidiary by USD 3 Million	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal to Set the Ceiling for Loans to the Singapore Subsidiary at NT\$150 Million	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for Engaging in Derivatives Trading and Designating a Senior Executive Responsible for Supervising and Controlling Trading Risks	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Amendments to the Company's Various Management Regulations and Forms	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Amendments to the Company's Table of Authorization Limits	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal to Designate Independent Director Yang Wei-Ru as the Sole Representative of the Company During Her Term of Office to Execute Contracts with Subsidiaries, with Authority to Delegate to Other	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors

		Independent Directors Where Appropriate		
		Proposal for the Company to Establish and Invest in a Subsidiary in the United States in Order to Serve Customers More Closely and Expand into the U.S. Market	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Company's Sale of Power System Materials to Its Singapore Subsidiary, GENII IDEAS (S) PTE. LTD.	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
November 7, 2025	2nd Meeting of the 2nd Audit Committee	Proposal for the Business Report and Financial Statements for the Third Quarter of 2025	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Distribution of Earnings for the Third Quarter of 2025	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the 2026 Audit Plan	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Appointment of Directors and the Chairman of the U.S. Subsidiary	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Appointment of the General Manager of the U.S. Subsidiary	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal for the Adoption of the Company's Investment Management Procedures	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors
		Proposal to Prohibit the Company's Wholly Owned Subsidiary, GENII IDEAS USA CORPORATION, from Extending Loans to Others, Providing Endorsements and Guarantees, and Engaging in	Approved by all attending committee members	Submitted to the Board of Directors and approved by all attending directors

Derivatives Trading

(II) Besides the aforementioned matters, other resolutions approved by more than two-thirds of all directors that were not passed by the Audit Committee: No such situations.

II. Execution of recusal by independent directors for agenda items with conflicts of interest. Please specify the independent director's name, content of the agenda item, reason for recusal due to a conflict of interest, and their participation in voting.

Audit Committee Date	Name of Audit Committee	Meeting Agenda	Reason for Recusal due to Conflicts of Interest	Participation in Voting
May 14, 2025	Lee Tseng-Hua	Proposal to release the Company's newly elected directors and their representatives from non-compete restrictions.	Conflict of interest with the member himself	Except for the committee member who recused himself/herself from discussion and voting in accordance with laws and regulations, all other attending committee members approved the proposal without objection.

III. Communication between independent directors and the head of internal audit and the accountants (should include significant matters, methods, and results of communication regarding the company's financial and business conditions).

(I) Communication between independent directors and the head of internal audit

Meeting Date	Key Communication Points	Suggestions and Results
March 14, 2025 Audit Committee Meeting	Audit Report for the Fourth Quarter of 2023	Noted with no objection
	Proposal for the Review of the 2024 Statement on Internal Control System	Approved upon review and submitted to the Board of Directors
	Proposed amendments to the Company's Table of Authorization Limits	Approved upon review and submitted to the Board of Directors
	Proposed amendments to the Company's various management regulations	Approved upon review and submitted to the Board of Directors
	Proposed adoption of the Procedures for Application for Suspension and Resumption of Trading	Approved upon review and submitted to the Board of Directors
May 14, 2025 Audit Committee Meeting	Audit Report for the First Quarter of 2025	Noted with no objection
August 8, 2025 Audit Committee Meeting	Audit Report for the Second Quarter of 2025	Noted with no objection
	Proposed amendments to the Company's various management regulations and forms	Approved upon review and submitted to the Board of Directors
	Proposed amendments to the Company's Table of Authorization Limits	Approved upon review and submitted to the Board of Directors
November 7, 2025 Audit	Proposal for the 2026 Audit Plan	Approved upon review and submitted to the Board of Directors

Committee Meeting	Proposal for the adoption of the Company's Investment Management Procedures	Approved upon review and submitted to the Board of Directors
	Audit Report for the Third Quarter of 2025	Noted with no objection

(II) Communication between independent directors and accountants

Independent directors and accountants hold at least one private meeting annually. The accountants report to the independent directors on the Company's financial status, overall operations, and internal control audit findings, and thoroughly communicate whether there are any significant adjustment entries or whether legal amendments affect the recorded accounts.

Date	Communication Method	Participants	Communication Matters	Communication Results
March 14, 2025	2025 Audit Planning Communication Meeting	Independent Director Lee Tseng-Hua Independent Director Chiu Yi-Hsien Independent Director Yang Wei-Ru Independent Director Hsieh Teng-Lung CPA audit team	Key audit matters for the 2025 financial statements Regulatory updates	Noted. The independent directors had no objection.

2. Accountants audit the Company's financial statements and issue audit opinions for independent directors' reference.

Independent directors can understand the Company's operational status (including financial and business conditions) through the Board of Directors, private communication meetings, and audit reports provided by the audit unit. They can also maintain good communication with accountants through meetings and other channels (telephone, fax, email, etc.)

(III) Corporate governance operations and their differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reasons for such differences

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
Has the company established and disclosed corporate governance principles based on the "Corporate Governance Best-Practice Principles for	V		To establish a good corporate governance system and strengthen company operations, the Company has formulated its "Corporate	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
TWSE/TPEX Listed Companies”?			Governance Best-Practice Principles” with reference to the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and relevant legal regulations. These principles have been approved by the Board of Directors and disclosed on the company website.	
<b>Company Ownership Structure and Shareholders’ Rights</b>				
Has the company established internal operating procedures to handle shareholders’ suggestions, doubts, disputes and litigation matters, and implemented them accordingly?	V		The Company convenes shareholders’ meetings in accordance with the Company Act and relevant laws and regulations, and has established comprehensive rules of procedure for shareholders’ meetings. The Company has appointed a share administration agency to handle share-related matters and has established a spokesperson system. The spokesperson or deputy spokesperson is responsible for handling investors’ suggestions and responding to their questions. Contact information is also disclosed on the Company’s website, allowing shareholders to provide feedback and receive appropriate assistance.	No significant difference.
Does the company maintain a list of the major shareholders who actually control the company and the ultimate controllers of those major shareholders?	V		The Company has appointed a professional share administration agency. Changes in the shareholdings of insiders (directors, managers, and shareholders holding more than 10% of the total shares) are reported	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			monthly to the Market Observation Post System as required by law. Additionally, the Company uses the shareholder register provided by the share administration agency during the book closure date to keep track of the major shareholders who actually control the company and their ultimate controllers.	
Has the company established and implemented risk control and firewall mechanisms between itself and its affiliated companies?	V		The Company's operations and finances are independent of its affiliated companies. The Company has established "Regulations Governing Transactions with Related Parties and Group Enterprises" and "Regulations Governing the Supervision and Management of Subsidiaries," which are implemented according to regulations. Audit personnel regularly check the implementation status to establish appropriate risk control mechanisms and firewalls.	No significant difference.
Has the company established internal regulations prohibiting insiders from trading securities using undisclosed market information?	V		The Company has established "Procedures for Handling Material Inside Information and Preventing Insider Trading" for compliance. The Company periodically promotes legal compliance to its directors, managers, employees, and others who possess material inside information about the Company due to their identity, occupation, or controlling relationship. They are	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			expected to participate in important resolutions with the care of a good administrator, upholding fiduciary duty and principles of good faith in executing their duties.	
<b>Composition and Responsibilities of the Board of Directors</b>				
Has the Board formulated diversity policies, specific management objectives, and implemented them?	V		<p>1. The Company adopted the Corporate Governance Best Practice Principles upon approval by the Board of Directors on August 24, 2023, and made its first amendment on October 9, 2024. Article 20 thereof sets forth the Board diversity policy. The nomination and election of the Company's Board members are conducted in accordance with the provisions of the Articles of Incorporation under a candidate nomination system. Each candidate's academic and professional qualifications are evaluated in compliance with the Procedures for Election of Directors and the Corporate Governance Best Practice Principles, so as to ensure the diversity and independence of the Board members.</p> <p>2. The Company's 3rd Board of Directors consists of nine directors: Chairman Tseng Kuo-Chiang, Director Liao Pei-Chun, Director Cheng Hui-Yun, Director Chen Wei-Chun, and Director Chen Sheng-Piao, all of whom have experience in</p>	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>the operation and management of companies in the semiconductor industry and possess strengths in leadership, business management, industry knowledge, decision-making, crisis management, and international market perspective; Independent Director Chiu Yi-Hsien, who has experience in legal affairs; Independent Director Lee Tseng-Hua, who has expertise in finance and accounting; and Independent Directors Yang Wei-Ru and Hsieh Teng-Lung, who serve as associate professors in accounting and business administration at universities. All directors and independent directors possess comprehensive and extensive academic and professional experience, enabling the Company's Board of Directors to effectively perform its functions of business decision-making, leadership, and supervision.</p> <p>3. Directors who are also employees account for 33% of the Company's Board, independent directors account for 44%, and female directors account for 33%. All independent directors have served for less than three years.</p>	

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>Among the directors, one is over 71 years old, one is between 61 and 70 years old, and seven are under 60 years old. The Company places importance on gender equality in the composition of the Board, and the proportion of female directors has reached the target of one-third of all board seats.</p> <p>4. The Board of Directors has adopted a diversity policy for its composition, which has been disclosed on the Company's website.</p>	
In addition to legally required Remuneration Committee and Audit Committee, has the Company voluntarily established other types of functional committees?	V		In addition to establishing the Remuneration Committee and the Audit Committee in accordance with applicable laws, the Company also resolved at the Board meeting held on July 31, 2024 to establish the Sustainability Development Committee.	No significant difference.
Has the Company established Board performance evaluation methods and procedures, conducted performance evaluations regularly every year, reported the evaluation results to the Board, and used them as a reference for individual directors' remuneration and nomination for reappointment?	V		1. The Company has established the Regulations and Procedures for Performance Evaluation of the Board of Directors and Functional Committees. Each year, internal performance evaluations of the Board of Directors and functional committees are conducted in accordance with the evaluation procedures and indicators, and the results are reported to the Board of Directors as a basis for review and improvement, as well as a	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			reference for the remuneration of individual directors and their nomination for re-election. 2. In 2025, the average scores of the internal self-evaluations for the Board of Directors, individual directors, and functional committees all exceeded 95 points (out of a full score of 100), indicating sound overall operations. The evaluation results were reported to each functional committee and the Board of Directors on March 10, 2026.	
Does the Company regularly evaluate the independence of its certified public accountants?	V		To strengthen corporate governance, the Audit Committee conducts an annual evaluation of the independence and competence of the Company's attesting CPAs, requires the attesting CPAs to provide a written declaration of independence, and reports the evaluation results to the Board of Directors. Following an evaluation of CPAs Huang Ching-Ya and Lo Wen-Chen of Ernst & Young Taiwan, it was determined that they have no direct or indirect financial interest relationship with the Company or its directors, and that the quality and timeliness of their audit, tax, and other services meet the standards set out in the evaluation criteria (Note 1). Accordingly, they are considered fully	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>qualified to serve as the Company's attesting CPAs.</p> <p>The evaluation results were approved by the Audit Committee on March 10, 2026, and were subsequently submitted to the Board of Directors, which on the same date resolved to approve the evaluation of the independence and competence of the CPAs.</p>	
Do TWSE/TPEX listed companies assign appropriate and adequate corporate governance personnel, and designate a corporate governance officer responsible for corporate governance-related matters (including but not limited to providing directors and supervisors with necessary information for performing their duties, assisting directors and supervisors in complying with laws and regulations, handling matters related to board meetings and shareholders' meetings in accordance with laws, and preparing minutes of board meetings and shareholders' meetings)?	V		<p>On July 31, 2024, the Company's Board of Directors appointed CFO Hsu Wu Chung as the Corporate Governance Officer, serving as the highest-ranking officer responsible for corporate governance matters. CFO Hsu Wu Chung has more than three years of experience serving as a chief financial officer of a public company. Previously and currently, the Operations Management Department has assisted in handling corporate governance-related affairs. The principal responsibilities are as follows:</p> <p>1. Handling Board meeting-related matters in accordance with applicable laws and regulations: All directors are notified to attend Board meetings and provided with sufficient meeting materials at least seven days prior to the meeting to enable them to fully understand the agenda</p>	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>items. If any director has an interest in a matter to be discussed that involves the director personally or the juristic person he or she represents, the interested party is reminded in advance to recuse himself or herself as required. Minutes of the Board meeting are distributed to all directors after the meeting.</p> <p>2. Handling shareholders' meeting-related matters in accordance with applicable laws and regulations: The date of the shareholders' meeting is registered each year within the statutory deadline, and the meeting notice, meeting handbook, and minutes are prepared and filed within the required time limit. Amendments to the Articles of Incorporation or changes in directors resulting from elections are also registered accordingly.</p> <p>3. Assisting directors in compliance with applicable laws, regulations, and best practice principles: Director training courses are regularly arranged each year, and materials necessary for directors in the performance of their duties are provided from time to time to help them stay informed of the latest regulatory developments relating to company</p>	

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>operations. In addition, at least twice a year, the Company invites its attesting CPAs to attend Board meetings to communicate and exchange views with directors on matters such as the annual report, semi-annual report, International Financial Reporting Standards, securities regulations, and updates to tax laws and regulations.</p> <p>4. Handling investor relations matters:  Providing information relating to shareholders' meetings, material information announcements, financial statements, financial and operational presentations, and participation in investor conferences upon invitation.</p>	
Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), set up a stakeholder section on the company website, and appropriately responded to important corporate social responsibility issues of concern to stakeholders?	V		<p>The Company has established a spokesperson and deputy spokesperson system, with the spokesperson coordinating external communications. However, for different stakeholders (including customers, suppliers, shareholders, and other stakeholders), the Company assigns specialized units to respond and communicate according to different situations, maintaining good relationships. In addition, the Company has set up an Investor Relations section on its website, which includes</p>	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			contact person information, phone numbers, and email addresses, in order to respond to and properly handle important corporate social responsibility issues of concern to stakeholders, respecting and protecting their rightful interests.	
Has the Company appointed a professional stock affairs agency to handle shareholders' meeting matters?	V		The Company has appointed the Horizon Securities Registrar Agency Department as the Company's stock affairs agent to assist in handling various stock affairs matters.	No significant difference.
<b>Information Disclosure</b>				
Has the Company established a website to disclose financial, business, and corporate governance information?	V		The Company has established a website and regularly updates financial information and corporate governance status in the Investor Relations section.	No significant difference.
Has the Company adopted other methods of information disclosure (such as establishing an English website, designating personnel responsible for collecting and disclosing company information, implementing a spokesperson system, and posting investor conference proceedings on the company website)?	V		The Company has established a spokesperson system and built English and Japanese websites. Designated personnel are responsible for collecting and disclosing external information, and relevant information is disclosed regularly or as needed on the Market Observation Post System or the company website.	No significant difference.
Does the Company announce and file its annual financial reports within two months after the end of the fiscal year, and announce and file the first, second, and third quarter financial reports and monthly		V	The Company has announced and filed financial reports and monthly operating results before the required deadlines. In the future, the Company will consider announcing and filing annual financial reports	In the future, the Company will consider announcing and filing annual financial reports ahead of

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
operating results ahead of the required deadlines?			ahead of schedule based on its operational status and relevant regulatory requirements.	schedule based on its operational status and relevant regulatory requirements.
Is there other important information that helps to understand the Company's corporate governance operations (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, continuing education of directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and purchase of liability insurance for directors and supervisors)?	V		<p>1. Employee rights and care: The Company provides various employee welfare measures and an Employee Assistance Program (EAP), and has established an employee feedback platform to provide employees with sufficient channels to express their opinions.</p> <p>2. Investor relations: The Company actively ensures the complete implementation of investors' rights, announces timely information, and discloses financial and business-related information to achieve information transparency. Specific matters are as follows:</p> <p>(1) Setting up an "Investor Relations" section on the company website to help investors understand the Company's financial and business status.</p> <p>(2) The minutes of the Company's shareholders' meetings are recorded in accordance with relevant laws and</p>	No significant difference.

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>regulations, and published on the Company's website and the Market Observation Post System.</p> <p>3. Supplier relations: The Company's dealings with suppliers are conducted in accordance with the Company's internal control system and management regulations, and both parties maintain good communication and relationships.</p> <p>4. Stakeholder rights: The Company has established a spokesperson and deputy spokesperson system, and has set up an Investor Relations section on its website, providing contact information to communicate with stakeholders directly or indirectly to maintain the legal rights and interests of both parties.</p> <p>5. Directors' continuing education: The Company's directors generally have professional backgrounds and relevant operational management practical experience. The Operations Management Department provides course information periodically or hires instructors to teach at the Company. Information regarding the continuing education of the Company's directors is</p>	

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>disclosed on the Market Observation Post System. (Note 2)</p> <p>6. Implementation of risk management policies and risk measurement standards: The Company has established “Risk Management Practice Principles” and “Risk Management Policies and Procedures” to establish a comprehensive risk management system, which is jointly participated in, promoted, and implemented by the Company’s Board of Directors, Audit Committee, Sustainable Development Committee, and Risk Management Group. The Risk Management Group regularly identifies risks that may affect corporate sustainability every year, selects the scope of risk management, monitors potential risks, and implements preventive measures based on the latest developments and standards of internal auditing to strengthen risk management. The audit unit formulates an annual audit plan based on risk assessment results, executes various system audit operations according to the plan, assists the Board of Directors in</p>	

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>supervising the implementation of risk management mechanisms, examines the execution status of risk response and control in each operating unit, and makes improvement suggestions when appropriate.</p> <p>7. Implementation of customer policies: The Company has set up a customer service mailbox on its website to provide customer consultation services, proactively understand customer needs, and collect intelligence on other competing manufacturers in the market. Through regular customer visits and integration of customer feedback at weekly departmental routine meetings, the Company concentrates its overall strength to meet customer needs, solve difficulties in a timely manner, and achieve objectives.</p> <p>8. Director Liability Insurance: In 2025, the Company renewed directors' liability insurance for all directors with appropriate coverage. The renewal was reported to the Board of Directors on May 14, 2025, and the insurance coverage information was also disclosed on the Market</p>	

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			Observation Post System.	
Please explain the improvements made based on the latest corporate governance evaluation results released by the Corporate Governance Center of the Taiwan Stock Exchange Corporation, and provide priority areas and measures for improvement for those that have not yet been improved: Not applicable.				

Note 1: Evaluation Table for Independence and Competence of Certified Public Accountants

Independence Evaluation Table for Certified Public Accountants:

Items	Specific Indicators	Evaluation Results	
		Yes	None
1	The certified public accountants have no direct or significant indirect financial interest with the Company. (Whether there is no conflict of interest)	V	
2	The certified public accountants have no financing or guarantee arrangements with the Company or the Company's directors. (Whether there are no inappropriate conflicts of interest)	V	
3	The certified public accountants and audit service team members currently or in the previous two years have not held positions as directors, supervisors, managers, or positions with significant influence on audit cases at the Company. (Whether there are none)	V	
4	The certified public accountants have not acted as defenders of the Company or represented the Company in coordinating conflicts with third parties. (Whether there are none)	V	
5	The tenure of the lead and secondary certified public accountants has not exceeded seven years. (Whether it has not exceeded)	V	
6	The certified public accountants do not have a close business relationship with the Company. (Whether there are none)	V	
7	The certified public accountants have no potential employment relationship with the Company. (Whether there are none)	V	
8	The certified public accountants have no contingent fees related to audit cases with the Company. (Whether there are none)	V	
9	Do the audit service team members, other partner accountants, or shareholders of the accounting firm, the accounting firm itself, affiliated enterprises of the firm, and alliance firms maintain independence from the Company? (Whether there are none)	V	
10	The non-audit services provided by the certified public accountants to the Company have no direct impact on important items in the audit case. (Whether there are none)	V	
11	The certified public accountants have not promoted or brokered stocks or other securities issued by the Company. (Whether there are none)	V	

Items	Specific Indicators	Evaluation Results	
		Yes	None
12	The certified public accountants have not defended the Company in legal cases or other disputes with third parties. (Whether there are none)	V	
13	The certified public accountants and audit service team members have no family relationships with the Company's directors, supervisors, managers, or persons with positions that have significant influence on audit cases. (Whether there are none)	V	
14	The certified public accountants have not, within one year after resignation, served as directors, supervisors, managers, or in positions with significant influence on audit cases at the Company. (Whether there are none)	V	

Competence Evaluation Table for Certified Public Accountants:

Items	Specific Indicators	Evaluation Results	
		Yes	None
1	The accountant <u>completes on schedule</u> the company's <u>financial reports and audit (review) reports for each period.</u> (Whether financial certification reports are provided in a timely manner)	V	
2	Accuracy of <u>each period's</u> statement audit and preparation (excluding company data changes). (Four main financial statements) (The certified financial reports issued comply with the latest financial reporting standards, accounting standards bulletins, and relevant regulations from regulatory authorities)	V	
3	Whether the accountant interacts frequently with company management (including internal auditors) and keeps records. (Whether there is frequent interaction and smooth cooperation)	V	
4	Whether the accountant has appropriate interaction with the Audit Committee before audit planning and issuing audit opinions, and keeps records. (Whether communication regarding key audit matters and audit completion is conducted)	V	
5	Whether the accountant actively provides suggestions on the company's systems and internal control audits and keeps records. (Whether findings and recommendations are communicated with internal auditors and relevant units)	V	
6	Annual tax reports and declaration forms completed before the <u>filing deadline</u> of the following year. (Whether tax certification reports and declaration forms are provided in a timely manner)	V	
7	Assistance with company tax planning. (Assisting the company in reviewing tax planning and providing recommendations)	V	
8	Providing solutions for tax certification issues. (Assisting the company in responding to tax matters inquired by tax authorities)	V	
9	Regularly and proactively updating the company on tax and securities regulations and revised IFRS accounting standards. (Providing suitable training courses, including IFRS newly applicable bulletins)	V	
10	Communication and response to inquiries. (Whether questions are responded to promptly)	V	
11	Assistance with communication and coordination with regulatory authorities. (Whether questions from regulatory authorities are responded to in a timely and appropriate manner)	V	

Note 2: Directors' continuing education

Title	Name	Training Date	Organizer	Course Name	Training Hours
Chairman	Tseng Kuo-Chiang	2025/09/17	Taiwan Corporate Governance Association	Global Trend Analysis: Risks and Opportunities	3.0
		2025/09/17	Taiwan Corporate Governance Association	Discussion on Employee Reward Strategies and Application of Incentive Tools	3.0
		2025/07/31	Taiwan Stock Exchange Corporation	2025 Summit on Strengthening Taiwan's Capital Market	3.0
		2025/07/08	Taiwan Corporate Governance Association	Board Responses to and Application of Corporate Governance Evaluations	3.0
		2025/07/08	Taiwan Corporate Governance Association	Corporate Social Responsibility and Sustainable Competitiveness	3.0
Directors	Liao Pei-Chun	2025/09/17	Taiwan Corporate Governance Association	Global Trend Analysis: Risks and Opportunities	3.0
		2025/09/17	Taiwan Corporate Governance Association	Discussion on Employee Reward Strategies and Application of Incentive Tools	3.0
		2025/07/08	Taiwan Corporate Governance Association	Board Responses to and Application of Corporate Governance Evaluations	3.0
		2025/07/08	Taiwan Corporate Governance Association	Corporate Social Responsibility and Sustainable Competitiveness	3.0
Directors	Cheng Hui-Yun	2025/09/17	Taiwan Corporate Governance Association	Global Trend Analysis: Risks and Opportunities	3.0
		2025/09/17	Taiwan Corporate Governance Association	Discussion on Employee Reward Strategies and Application of Incentive Tools	3.0
		2025/07/08	Taiwan Corporate Governance Association	Board Responses to and Application of Corporate Governance Evaluations	3.0
		2025/07/08	Taiwan Corporate Governance Association	Corporate Social Responsibility and Sustainable Competitiveness	3.0
Directors	Chen Sheng-Piao	2025/09/17	Taiwan Corporate Governance Association	Global Trend Analysis: Risks and Opportunities	3.0
		2025/09/17	Taiwan Corporate Governance Association	Discussion on Employee Reward Strategies and Application of Incentive Tools	3.0
		2025/07/08	Taiwan Corporate Governance Association	Board Responses to and Application of Corporate	3.0

Title	Name	Training Date	Organizer	Course Name	Training Hours
				Governance Evaluations	
		2025/07/08	Taiwan Corporate Governance Association	Corporate Social Responsibility and Sustainable Competitiveness	3.0
Directors	Chen Wei-Chun	2025/09/17	Taiwan Corporate Governance Association	Global Trend Analysis: Risks and Opportunities	3.0
		2025/09/17	Taiwan Corporate Governance Association	Discussion on Employee Reward Strategies and Application of Incentive Tools	3.0
		2025/07/08	Taiwan Corporate Governance Association	Board Responses to and Application of Corporate Governance Evaluations	3.0
		2025/07/08	Taiwan Corporate Governance Association	Corporate Social Responsibility and Sustainable Competitiveness	3.0
Independent Directors	Lee Tseng-Hua	2025/07/10	Securities and Futures Institute	Director, Supervisor and Corporate Governance Officer Series Course: Legal Obligations and Responsibilities of Directors and Supervisors, and Workplace Prevention	3.0
		2025/07/03	Securities and Futures Institute	Director, Supervisor and Corporate Governance Officer Series Course: Shareholders' Meetings, Management Control and Equity Strategies	3.0
Independent Directors	Chiu I-Hsien	2025/09/17	Taiwan Corporate Governance Association	Global Trend Analysis: Risks and Opportunities	3.0
		2025/07/08	Taiwan Corporate Governance Association	Board Responses to and Application of Corporate Governance Evaluations	3.0
		2025/07/08	Taiwan Corporate Governance Association	Corporate Social Responsibility and Sustainable Competitiveness	3.0
		2025/06/24	Taiwan Corporate Governance Association	Corporate Governance Officer Professional Course: Corporate Governance Officers and Meeting Management	3.0
Independent Directors	Young Wei-Ju	2025/08/06	Taiwan Corporate Governance Association	Asset Succession Strategies from the Perspective of Tax Reform Trends	3.0
		2025/07/08	Taiwan Corporate Governance Association	Corporate Social Responsibility and Sustainable Competitiveness	3.0
Independent	Hsieh	2025/09/24	Taiwan Corporate	Development Trends and	3.0

Title	Name	Training Date	Organizer	Course Name	Training Hours
Directors	Teng-Lung		Governance Association	Best Practices in Corporate Governance and Corporate Social Responsibility	
		2025/09/17	Taiwan Corporate Governance Association	Discussion on Employee Reward Strategies and Application of Incentive Tools	3.0
		2025/09/17	Taiwan Corporate Governance Association	Global Trend Analysis: Risks and Opportunities	3.0

(IV) If the Company has established a Remuneration Committee or Nomination Committee, it should disclose their composition, responsibilities, and operation

#### 1. Remuneration Committee Member Information

Criteria	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies in Which the Individual Concurrently Serves as an Independent Director
Identity Name			
Independent Director: Li Tseng-hua (Convener)	Please refer to page 8 for disclosure of directors' professional qualifications and independent directors' independence information		1
Independent Director: Yang Wei-Ju			1
Independent Director: Hsieh Teng-lung			3

#### 2. Responsibilities and Scope of Authority of the Remuneration Committee

The Committee shall, with the care of a good administrator, faithfully perform the following duties and submit its recommendations to the Board of Directors for discussion:

- (1) Regularly review these regulations and propose recommendations for amendments.
- (2) Establish and regularly review the standards for performance evaluation, annual and long-term performance goals, and policies, systems, standards, and structures of remuneration for the Company's directors and managers.
- (3) Regularly evaluate the achievement of performance goals by the Company's directors and managers, and based on the evaluation results according to the performance evaluation standards, determine the content and amount of their individual remuneration.

The performance of the above duties shall be based on the following principles:

- (1) Ensure that the Company's remuneration arrangements comply with relevant laws and regulations and are sufficient to attract outstanding talents.
- (2) The performance evaluation and remuneration of directors and managers should refer to the normal levels in the same industry, and consider individual performance evaluation results, time invested, responsibilities undertaken, achievement of individual goals, performance in other positions, remuneration given to individuals in equivalent positions by the Company in recent years, as well as the reasonableness

of the correlation between individual performance and the Company's operational performance and future risks, based on the achievement of the Company's short-term and long-term business objectives and the Company's financial status.

- (3) Directors and managers should not be guided to engage in behaviors that exceed the Company's risk appetite in pursuit of remuneration.
- (4) The proportion of remuneration distributed for short-term performance of directors and senior managers and the payment time of partially variable remuneration should be determined considering industry characteristics and the nature of the Company's business.
- (5) The content and amount of remuneration for directors and managers should consider its reasonableness. The determination of remuneration for directors and managers should not significantly deviate from financial performance. In the event of significant profit decline or long-term losses, their remuneration should not be higher than the previous year. If it is still higher than the previous year, a reasonable explanation should be disclosed in the annual report and reported at the shareholders' meeting.
- (6) Committee members shall not participate in discussion and voting regarding the determination of their personal remuneration.

The remuneration referred to in the preceding two paragraphs includes cash compensation, stock options, profit sharing in the form of stock, retirement benefits or severance payments, various allowances, and other measures with substantial incentives; its scope should be consistent with the regulations governing information to be published in annual reports of public companies concerning the compensation of directors and managers.

For matters concerning the remuneration of directors and managers of the Company's subsidiaries that require approval by the Company's Board of Directors according to the subsidiaries' hierarchical responsibility decision-making matters, they should first be recommended by this Committee before being submitted to the Board of Directors for discussion.

### 3. Operation of the Remuneration Committee

- (1) The Company's Remuneration Committee consists of three members.
- (2) Term of the current Committee members: from August 8, 2025 to June 19, 2028. The Remuneration Committee convened 5 meetings (A) in the most recent year (2025). The qualifications and attendance of the Committee members are as follows:

Title	Name	Number of actual attendances(B)	Number of Proxy Attendance s	Actual Attendance Rate (%) (B/A)	Note
Convener	Lee Tseng-Hua	5	0	100%	Second Term
Committee Member	Young Wei-Ju	4	1	80%	
Committee Member	Hsieh Teng-Lung	5	0	100%	

Other matters to be recorded:

- I. If the Board of Directors does not adopt or modifies the recommendations of the Remuneration Committee, the date and session of the Board meeting, content of the proposal, Board resolution, and the Company's handling of the Remuneration Committee's opinions should be specified (if the remuneration approved by the Board of Directors is better than that recommended by the Remuneration Committee, the difference and reason should be specified): No such situation occurred.
- II. For resolutions of the Remuneration Committee, if any member has objections or reservations and there is a record or written statement, the date of the Remuneration Committee meeting, session, content of the proposal, opinions of all members, and the handling of members' opinions should be specified: No such situation occurred.
- III. Meeting Agenda Items, Resolutions, and Implementation Status of the Remuneration Committee in the Most Recent Year :

Date of Remuneration Committee Meeting	Term / Meeting No.	Agenda Item	Resolution	Implementation Status
2025/1/17	1st Term, 10th Meeting	Proposal for the distribution of year-end performance bonuses to the Company's managerial officers.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/1/17 and paid on 2025/1/22.
		Proposal for the allocation of subscription shares to managerial officers in connection with the Company's cash capital increase through issuance of new shares prior to its initial listing on the Taiwan Stock Exchange Innovative Board.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/1/17 and implemented according to schedule.
2025/3/14	1st Term, 11th Meeting	Review of the scope of the Company's rank-and-file employees	Approved by all attending Committee members	Approved by the Board of Directors on 2025/3/14.
		Proposal for salary adjustments for the Company's managerial officers.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/3/14 and became effective on 2025/4/1.
		Proposal to review the policies, systems, standards, and structure for performance evaluation and remuneration of the Company's directors and managerial officers.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/3/14.
		Proposal for the Company's 2025 work plan for the Remuneration Committee.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/3/14.
2025/5/14	1st Term, 12th Meeting	Proposal for the distribution of 2024 employee compensation to managerial officers.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/5/14 and will be paid by 2025/12/31.
		Proposal for the distribution of 2024 directors' remuneration.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/5/14 and paid on 2025/7/31.
2025/8/8	1st Term, 13th	Proposal to implement managerial officers' participation in the	Approved by all attending	Approved by the Board of Directors on

	Meeting	employee stock ownership trust.	Committee members	2025/8/8.
		Proposal for the distribution of mid-year performance bonuses to the Company's managerial officers.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/8/8 and paid on 2025/8/28.
2025/11/7	2nd Term, 1st Meeting	Proposal for the Company's 2026 work plan for the Remuneration Committee.	Approved by all attending Committee members	Approved by the Board of Directors on 2025/11/7.

(V) Implementation of Sustainable Development and Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	None	Summary Description	
I. Has the Company established a governance structure to promote sustainable development, set up a dedicated (or part-time) unit to promote sustainable development, with the Board of Directors authorizing senior management to handle it, and is there supervision by the Board of Directors?	V		<p>The Company has gradually promoted and implemented sustainability initiatives in accordance with the directions and objectives set forth in its “Sustainable Development Best Practice Principles.” The Company established the “Sustainability Promotion Office” in 2022 and further established the “Sustainable Development Committee” in July 2024. Under the supervision of the Board of Directors, the Sustainable Development Committee is responsible for integrating environmental, social and governance (ESG) concepts into the Company’s corporate culture and operational strategies, formulating plans, and overseeing the implementation status. The Committee reports its operations to the Board of Directors on a regular annual basis, and the implementation status is also disclosed on the Company’s website and in its sustainability report.</p> <p>The Sustainability Promotion Office, which operates under the Sustainable Development Committee, serves as a communication platform for vertical integration and cross-departmental coordination among department heads. It works with various departments to formulate corporate development policies covering three key sustainability aspects: talent sustainability, service decarbonization, and environmental care. The office also promotes sustainable development plans, tracks implementation results, and prepares the sustainability report, thereby ensuring that the Company’s sustainable development strategies are fully implemented in daily operations.</p> <p>Board Oversight of Sustainable Development:</p> <ol style="list-style-type: none"> <li>1. The Company reports the implementation status of sustainable development initiatives to the Board of Directors at least once a year, including the implementation results of the previous year’s promotion plan and the promotion plan for the current year. The Board reviews the implementation status and, when necessary, requires adjustments to the Company’s sustainability strategies in response to environmental and external factors. The implementation status of the 2025 sustainable development promotion plan and the 2026 sustainable development promotion plan were reported to the Board of Directors on November 7, 2025.</li> <li>2. The Board of Directors convenes regular quarterly meetings and leads the Company’s major decision-making and business direction, including matters relating to economic,</li> </ol>	No significant difference

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	None	Summary Description	
			environmental, and social aspects, while also reviewing implementation results. In 2025, the Board convened a total of six meetings. ESG-related matters included the amendment of the “Corporate Governance Best Practice Principles” and the “Procedures for Preparation and Assurance of Sustainability Reports.” The Company also reported to the Board on the implementation status of sustainable development initiatives and the promotion plan for the following year, as well as the ethical corporate management policies, measures to prevent unethical conduct, and the supervision of their implementation. Through these measures, the Board’s supervisory function is fulfilled to effectively manage and implement the Company’s sustainable development policies.	
II. Does the Company conduct risk assessments on environmental, social, and corporate governance issues related to its operations based on the principle of materiality, and formulate relevant risk management policies or strategies?	V		<ol style="list-style-type: none"> <li>1. To establish a sound risk management system and steadily advance business operations toward sustainable development goals, the Company approved the formulation of “Risk Management Practice Principles” and “Risk Management Policies and Procedures” by Board resolution on August 24, 2023, as the highest guiding principles for the Company’s risk management. The Risk Management Group, under the Sustainable Development Committee, compiles major risk items and regularly reports to the Sustainable Development Committee. After the Sustainable Development Committee reviews the implementation of risk management and makes necessary improvement suggestions, it reports to the Board of Directors at least once a year. In the process of business management, the Company prevents and controls potential risks and formulates relevant contingency measures. The Company conducts risk assessments on environmental, social, and corporate governance issues related to its operations based on the principle of materiality for sustainable development. The risk assessment boundary is primarily focused on the Company.</li> <li>2. The Company reviews its own business and operational characteristics and incorporates the following risk categories into management: <ol style="list-style-type: none"> <li>(1) Strategic risks</li> <li>(2) Operational risks: <ol style="list-style-type: none"> <li>① Raw material price and supply chain risks</li> <li>② Financial risk</li> <li>③ Information risk</li> </ol> </li> </ol> </li> </ol>	No significant difference

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons									
	Yes	None	Summary Description										
			<p>④ Legal compliance risks            ⑤ Integrity risks            ⑥ Other emerging risks (such as climate change and environmental or infectious disease-related risks)</p> <p>3. In accordance with the principle of materiality, the Company's Board of Directors, Audit Committee, Sustainable Development Committee, and Risk Management Team jointly participate in, promote, and implement risk management practices. Each year, the Risk Management Team regularly identifies relevant risks that may affect the Company's sustainable development and determines the scope of risk management. Based on the latest developments in internal audit and applicable regulatory requirements, the Company monitors potential risks and implements preventive measures to strengthen its risk management practices. The implementation status for 2025 was reported to the Board of Directors on March 10, 2026 and disclosed on the Company's website.</p> <p>4. Based on the assessed risks, the following risk management policies or strategies have been formulated:</p> <table border="1"> <thead> <tr> <th>Department</th> <th>Risk Dimensions</th> <th>Risk Management Policies/Strategies</th> </tr> </thead> <tbody> <tr> <td>Marketing Department</td> <td>Competitive Risk</td> <td>           1. Proactively understand customer needs and collect intelligence on other competing manufacturers in the market.            2. Through regular customer visits and integration of customer feedback in weekly departmental routine meetings, concentrate overall efforts to meet customer needs, solve difficulties in a timely manner, and achieve goals.         </td> </tr> <tr> <td>Equipment R&amp;D Department</td> <td>Patent Rights Management</td> <td>           1. Related technologies, products, and manufacturing processes are searched with partner patent companies during the development feasibility assessment process. This ensures development projects do not infringe on others' intellectual property rights.         </td> </tr> </tbody> </table>	Department	Risk Dimensions	Risk Management Policies/Strategies	Marketing Department	Competitive Risk	1. Proactively understand customer needs and collect intelligence on other competing manufacturers in the market. 2. Through regular customer visits and integration of customer feedback in weekly departmental routine meetings, concentrate overall efforts to meet customer needs, solve difficulties in a timely manner, and achieve goals.	Equipment R&D Department	Patent Rights Management	1. Related technologies, products, and manufacturing processes are searched with partner patent companies during the development feasibility assessment process. This ensures development projects do not infringe on others' intellectual property rights.	
Department	Risk Dimensions	Risk Management Policies/Strategies											
Marketing Department	Competitive Risk	1. Proactively understand customer needs and collect intelligence on other competing manufacturers in the market. 2. Through regular customer visits and integration of customer feedback in weekly departmental routine meetings, concentrate overall efforts to meet customer needs, solve difficulties in a timely manner, and achieve goals.											
Equipment R&D Department	Patent Rights Management	1. Related technologies, products, and manufacturing processes are searched with partner patent companies during the development feasibility assessment process. This ensures development projects do not infringe on others' intellectual property rights.											

Promotion Items	Implementation Status			Summary Description	Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	None			
				<p>2. To ensure company data and investor/customer information receives comprehensive protection and to effectively manage intellectual property rights for R&amp;D results while reducing operational risks, a “Intellectual Property Rights Management Policy” has been established.</p>	
			Climate Change and Environmental Risk	<p>1. Strengthen the segregation of raw materials, recycled materials, and waste. Encourage upgraded recycling and reuse, while designing products with single materials and increasing the proportion of recycled resources to replace the use of virgin materials.</p> <p>2. Develop low-carbon business opportunities through research, development, and production of new products.</p>	
			Innovation Management	<p>1. Understand market trends in new technologies by participating in technology-related exhibitions, professional technical training, and book club sharing. Simultaneously engage in deep thinking about business models to adjust technical direction and product strategies, ensuring close alignment with customer needs through continuous learning and development to provide more valuable solutions.</p> <p>2. Continuously accumulate and expand existing fundamental capabilities, constantly improve product functionality, quality, and performance, and expand knowledge reserves to address different needs and challenges.</p>	

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons									
	Yes	None	Summary Description										
			<table border="1"> <tr> <td>Engineering Service Department</td> <td>Quality Management</td> <td>Weekly practical education and training sessions of at least 20 minutes to increase staff familiarity with professional knowledge, along with annual professional course education and training sessions that review effectiveness.</td> </tr> <tr> <td>Environmental Safety Management Department</td> <td>Work environment and Employee Safety</td> <td> <ol style="list-style-type: none"> <li>Occupational safety is designated as the Company's foremost operating principle. Historical deficiency cases of the Company and industry peers are incorporated into awareness campaigns and warning-based education.</li> <li>Professional certification training is planned based on the nature of each project, such as work at heights and special chemical operations, to strengthen employees' professional knowledge and capabilities.</li> <li>Safety education and training are provided for new employees and newly assigned contractor personnel to enhance overall safety awareness.</li> <li>The Company promotes its Employee Assistance Program (EAP), providing support services covering work, psychological, interpersonal, and family-related matters.</li> <li>Through on-site health service programs, the Company manages and promptly follows up on employees' health conditions to safeguard their physical and mental well-being.</li> <li>The Company closely monitors developments in relevant laws, regulations, and policies, and establishes flexible response mechanisms.</li> </ol> </td> </tr> <tr> <td>Operations Management Department</td> <td>Supplier Management and Material</td> <td>1. The Company continued to develop and evaluate new suppliers, while also conducting regular assessments and grading of existing suppliers to</td> </tr> </table>	Engineering Service Department	Quality Management	Weekly practical education and training sessions of at least 20 minutes to increase staff familiarity with professional knowledge, along with annual professional course education and training sessions that review effectiveness.	Environmental Safety Management Department	Work environment and Employee Safety	<ol style="list-style-type: none"> <li>Occupational safety is designated as the Company's foremost operating principle. Historical deficiency cases of the Company and industry peers are incorporated into awareness campaigns and warning-based education.</li> <li>Professional certification training is planned based on the nature of each project, such as work at heights and special chemical operations, to strengthen employees' professional knowledge and capabilities.</li> <li>Safety education and training are provided for new employees and newly assigned contractor personnel to enhance overall safety awareness.</li> <li>The Company promotes its Employee Assistance Program (EAP), providing support services covering work, psychological, interpersonal, and family-related matters.</li> <li>Through on-site health service programs, the Company manages and promptly follows up on employees' health conditions to safeguard their physical and mental well-being.</li> <li>The Company closely monitors developments in relevant laws, regulations, and policies, and establishes flexible response mechanisms.</li> </ol>	Operations Management Department	Supplier Management and Material	1. The Company continued to develop and evaluate new suppliers, while also conducting regular assessments and grading of existing suppliers to	
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	Yes	None	Summary Description	
			<p>(Administrative management)</p> <p>Shortage</p> <p>ensure a sufficient number of qualified suppliers. In 2025, the Company added 68 new suppliers and evaluated a total of 201 suppliers.</p> <p>2. The Company negotiated supply quantities and delivery schedules with qualified suppliers for key materials to reduce the risk of material shortages and enhance supply flexibility.</p> <p>3. The Company promoted the signing of the “Sunshine Conduct Commitment Letter” by suppliers to ensure their compliance with applicable laws, regulations, and ethical standards in areas such as labor rights, environmental protection, occupational safety, and intellectual property rights. In 2025, the signing and return rate among Genii Ideas’ top ten suppliers reached 100%.</p> <p>4. The Company strengthened contractor management by establishing the “Contractor Safety and Health Regulations” and the “Contractor Penalty Regulations,” and conducted regular audits to ensure effective implementation of the relevant systems.</p>	
			<p>Personnel Changes and Labor Relations Management</p> <p>1. Strengthen personnel recruitment channels, employee qualification reviews for business execution, and the management, implementation, and supervision of education and training.</p> <p>2. Enhance measures for collection, processing, and utilization management of personal data, continuously improve written regulations, and respect the rights of employees (data subjects).</p> <p>3. Ensure existing human resource management</p>	

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
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				procedures and related administrative operations comply with legal requirements.
			Operations Management Department (brand management)	Negative image Fulfill communication channels with all stakeholders: Improve company website to increase opportunities for user interaction and communication, showcasing the company's rich, diverse image and brand identity.
			Operations Management Department (Information Management)	Information Systems and Confidential Information Protection 1. The Company has established the "Computerized Information System Operating Procedures" and the "Personal Data Protection Operating Procedures," and continues to implement information system management and personal data protection practices in accordance with applicable requirements. These measures ensure that the collection, processing, and use of information comply with regulatory requirements and establish a comprehensive information security and privacy protection framework. The Company also implements a confidential information classification management system and access control mechanisms, and regularly reviews account permissions and changes to ensure the integrity and confidentiality of important information. All new employees are required to sign the "Confidentiality and Non-Compete Agreement" upon joining the Company. In addition, the Company implements protection measures for core technologies and trade secrets in accordance with the "Trade Secret Management Procedures."

Promotion Items	Implementation Status			Summary Description	Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	None			
				<p>2. The Company continues to strengthen its information security technical protection system. Through multiple measures such as proactive monitoring, access management, and data protection, the Company has established a comprehensive cybersecurity defense network. Since March 2025, the Company has launched a firewall upgrade plan and has gradually replaced outdated equipment at various office locations to strengthen network perimeter protection and risk control capabilities.</p> <p>3. In addition to technical protection measures, the Company also emphasizes the cultivation of employees' cybersecurity awareness. Through both education and training as well as practical drills, the Company reduces risks arising from human operations. During the annual consensus camp, the Company arranged education and training on the latest cybersecurity attack methods and preventive measures to enhance overall defense capabilities. In 2025, a total of 141 employees completed the training.</p> <p>4. The Company regularly conducts disaster recovery drills to strengthen its data backup and recovery mechanisms and establish cybersecurity incident response capabilities, thereby ensuring business continuity and stable operation of information systems.</p>	

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<p>III. Environmental Issues</p> <p>(I) Has the company established an appropriate environmental management system according to its</p>	V		The company has established “Safety and Health Work Rules” to maintain employee work safety. In addition to requiring colleagues and partner vendors to implement projects in accordance with the company and customer regulations, the company is also committed to safety and health risk management control of the working environment, activities, various instruments and equipment, etc. The company regularly conducts monitoring and inspection of the working environment, and has already obtained ISO 45001:2018 Occupational Health and Safety Management System certification.	No significant difference						

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industry characteristics?																			
(II) Is the company committed to improving energy use, efficiency, and using renewable materials with low environmental impact?	V		The company actively invests in technology research, development, and application, incorporating energy conservation, carbon reduction, and material recycling and reuse into product design to reduce environmental pollution. In daily operations, the company promotes paperless processes, electricity conservation, water conservation, and energy-saving methods to improve the efficiency of resource use. This includes regularly inventorying and reviewing energy usage, conducting maintenance to improve energy efficiency, prioritizing the purchase of energy-saving products with energy-saving and water-saving labels, and recycling, reducing, and reusing resource-type waste to decrease overall waste. These efforts achieve energy conservation and carbon-reduction benefits while promoting operational energy management.	No significant difference															
(III) Has the company assessed the potential risks and opportunities of climate change on the company's present and future, and adopted relevant response measures?	V		The Company evaluates the risks and opportunities arising from climate change in accordance with the framework of the TCFD recommendations published by the Financial Stability Board. The Company reviews and updates its assessment of climate-related risks and opportunities on an annual basis. The latest climate risk assessment was completed on February 9, 2025, and relevant response measures have been formulated and disclosed on the Company's website and in its sustainability report.	No significant difference															
(IV) Has the company compiled statistics on greenhouse gas emissions, water consumption, and total waste weight for the past two years, and formulated policies for greenhouse gas reduction, water reduction, or other waste management?		V	<p>The company conducts annual greenhouse gas inventory operations in accordance with the ISO 14064-1:2018 standard, using 2022 as the base year for the company's greenhouse gas inventory. The inventory boundary covers the Hsinchu headquarters and the central and southern district offices.</p> <p>1. Statistics on greenhouse gas emissions for the past two years are as follows:</p> <table border="1" data-bbox="705 1173 1657 1348"> <thead> <tr> <th>Year</th> <th>Scope 1 (tons/CO2e)</th> <th>Scope 2 (tons/CO2e)</th> <th>Scope 3 (tons/CO2e)</th> <th>Total Emissions (tons/CO2e)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>28.090</td> <td>43.123</td> <td>92.463</td> <td>163.676</td> </tr> <tr> <td>2025</td> <td>30.705</td> <td>47.214</td> <td>117.244</td> <td>195.163</td> </tr> </tbody> </table> <p>The Company's major resource consumption is primarily related to office premises. As the Company's operations are not directly production-oriented, overall resource</p>	Year	Scope 1 (tons/CO2e)	Scope 2 (tons/CO2e)	Scope 3 (tons/CO2e)	Total Emissions (tons/CO2e)	2024	28.090	43.123	92.463	163.676	2025	30.705	47.214	117.244	195.163	As the Company is still in the growth stage, it has not yet formulated policies for greenhouse gas reduction, water conservation, or other waste management. The Company will plan and establish relevant policies in the future based on its development needs, regulatory requirements, or practical operational needs. At present,
Year	Scope 1 (tons/CO2e)	Scope 2 (tons/CO2e)	Scope 3 (tons/CO2e)	Total Emissions (tons/CO2e)															
2024	28.090	43.123	92.463	163.676															
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			<p>consumption is relatively low. In terms of energy use, electricity is the primary source, while fuel consumption includes gasoline and a small amount of diesel. In 2025, total energy consumption amounted to 630.90 gigajoules (GJ), with an energy intensity of 4.23 GJ per person. Purchased electricity accounted for 57.17% of total energy consumption. Average energy consumption per person was 4.23 GJ, representing an increase of 0.72 GJ compared with the previous year. The increase was mainly attributable to higher consumption of non-renewable electricity, primarily due to the Company's establishment and relocation of several operating sites during the year, which expanded the scope of office space usage.</p> <p>2. Greenhouse gas reduction actions include promoting energy conservation in daily operations, establishing environmental protection transportation allowances, and providing electric motorcycle purchase subsidies to reduce the company's greenhouse gas emissions.</p> <p>3. Based on the systematic form requirements of each department, the Company has been promoting paperless operations in phases in response to the low-carbon trend. In 2025, the Company completed an inventory of internal documents and forms, totaling 114 items, of which 49 items were assessed as feasible for systematization. To date, the Company has completed the paperless implementation of 7 documents and is gradually promoting the digitalization of administrative processes to enhance operational efficiency and reduce paper usage.</p> <p>4. Statistics on water consumption and total waste weight for the past two years are as follows:</p> <table border="1" data-bbox="696 1070 1447 1209"> <thead> <tr> <th>Year</th> <th>Water consumption (million liters)</th> <th>Total garbage weight (tons)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>46.12</td> <td>35.44</td> </tr> <tr> <td>2025</td> <td>62.50</td> <td>37.30</td> </tr> </tbody> </table> <p>(1) In terms of water resources, the Company uses tap water entirely, while domestic wastewater is discharged into the municipal sewage system for treatment. Therefore, the Company does not monitor or compile statistics on water consumption. In 2025, total water withdrawal amounted to 625,000 liters. To implement water resource management, the Company continues to monitor its tap water usage. In 2025, average water withdrawal per person was 4,000 liters,</p>	Year	Water consumption (million liters)	Total garbage weight (tons)	2024	46.12	35.44	2025	62.50	37.30	the Company continues to promote and implement actions to reduce energy consumption.
Year	Water consumption (million liters)	Total garbage weight (tons)											
2024	46.12	35.44											
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			<p>representing an increase of approximately 1,000 liters compared with the previous year. This increase was mainly due to the Company's establishment and relocation of several operating sites during the year, which expanded the scope of office space usage and led to higher overall water demand.</p> <p>(2) Regarding waste, the company actively practices resource recycling and provides food waste processors, and encourages employees to finish breakfast and lunch outside the company to reduce garbage output and lower environmental impact.</p>	
<p>IV. Social Issues</p> <p>(I) Has the company formulated relevant management policies and procedures in accordance with relevant regulations and international human rights conventions?</p>	V		<ol style="list-style-type: none"> <li>1. The company has formulated a "Social Responsibility and Ethical Standards Policy" in accordance with laws and regulations, which has been approved by the Board of Directors. To maintain and protect basic human rights, the company has established work rules and employee welfare measures in accordance with the Labor Standards Act. The company recognizes and supports the human rights protection spirit and basic principles outlined in international human rights conventions such as the "United Nations Universal Declaration of Human Rights," "United Nations Global Compact," "United Nations Guiding Principles on Business and Human Rights," "United Nations International Organizations," and "International Labor Conventions," embodying the responsibility to respect and protect human rights by establishing a "Human Rights Policy."</li> <li>2. The Company respects the fundamental human rights of workers and has established the "Prevention Plan for Unlawful Infringement in the Workplace." The plan is amended in a timely manner in accordance with updated guidelines issued by government authorities to ensure compliance with the latest laws and regulations. The Company has publicly announced a written statement on the prevention of unlawful workplace infringement to all workers, and communicated the statement to all employees during the 2025 consensus camp. The Company provides a work and service environment free from sexual harassment for all personnel, including employees, suppliers, visitors, customers, service recipients, and interns. Appropriate preventive, corrective, disciplinary, and handling measures are also adopted to protect the rights, interests, and privacy of the parties involved.</li> <li>3. The company prohibits the employment of child labor and firmly opposes any practice of employing child labor. If child labor is discovered, work must be immediately stopped, and assistance/remedial measures provided. The company</li> </ol>	No significant difference

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
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			<p>does not cooperate with any supplier that intentionally employs child labor.</p> <p>4. The company has established “Employee Work Guidelines” in accordance with the Labor Standards Act, the Gender Equality in Employment Act, and related laws, including matters such as working hours, rest and leave, wages and benefits. These guidelines are announced via email so that employees can access them at any time.</p> <p>5. According to local laws, the company respects the rights of all workers to voluntarily form and join unions, engage in collective bargaining and peaceful assembly, as well as the right to refuse to participate in such activities.</p>	
(II) Has the company established and implemented reasonable employee welfare measures (including compensation, leave, and other benefits), and appropriately reflected operating performance or results in employee compensation?	V		<p>1. The company’s Articles of Incorporation stipulate that if the company has profits for the year, it shall allocate no less than 1% as employee compensation.</p> <p>2. The company has established “Employee Work Guidelines” in accordance with the “Labor Standards Act” and related laws, detailing various employee benefits and leave systems. The company has also legally established an Employee Welfare Committee to implement various welfare measures.</p> <p>3. The company provides social insurance for employees according to law, including labor insurance and national health insurance, and pays the required insurance premiums and pension contributions according to law. The wages paid by the company to employees should at least meet the statutory minimum wage standard and provide relevant statutory benefits.</p> <p>4. The company has implemented various employee welfare measures, continuing education, training, labor–management coordination, and employee rights protection measures in accordance with relevant laws and company policies and systems.</p> <p>5. The company has established a performance evaluation system (conducted twice a year) and issues annual bonuses based on operational performance, special merits, individual performance, and contribution levels to provide reasonable salary compensation for colleagues.</p>	No significant difference
(III) Does the company provide employees with a safe and healthy work environment and regularly implement	V		<p>1. The company complies with the “Occupational Safety and Health Act” and the regulations of customers and relevant organizations. According to the “ISO 45001:2018 Occupational Safety and Health Management System,” the company implements control of significant environmental aspects/occupational safety and health risks. Through appropriate planning, engineering and administrative controls, protective maintenance and safe operating procedures (including lock-out/tag-out</p>	No significant difference

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safety and health education for employees?			<p>procedures), and continuous safety knowledge training, the company identifies, evaluates, and controls workplace health and safety hazards (such as chemical, electrical and other energy, fire, transport vehicles, and fall hazards or accidents), and uses “hierarchy of controls” (including eliminating hazards, using alternative processes, and substitutes) for mitigation to avoid endangering employees. If the above methods cannot effectively control hazard sources, the company provides employees with appropriate, well-maintained personal protective equipment and continuous training on these hazardous incidents and related risks.</p> <p>2. The company’s occupational safety education, training, and promotion in the past three years: To ensure employees are familiar with occupational safety and health-related regulations and customer occupational safety and health-related requirements, the company plans annual education and training programs for occupational safety and health management mechanisms and to promote employee health care. Courses include emergency response at operating locations, training and knowledge that meet their professional and functional needs, and required qualified certificates for occupational safety and health or environmental protection regulatory requirements.</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Education and Training (Number of Participants)</th> <th>Education and Training (Hours)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>1,126</td> <td>2,977</td> </tr> <tr> <td>2024</td> <td>3,409</td> <td>5,840</td> </tr> <tr> <td>2025</td> <td>4,410</td> <td>4,908</td> </tr> </tbody> </table> <p>Note: Including data on both internal and external training programs of the Company.</p> <p>3. To create a healthy and friendly workplace environment, safeguard employees’ physical and mental health, and help employees maintain optimal health conditions, the Company has introduced on-site health services and EAP services. The frequency of on-site services is four physician visits per year, totaling 8 hours, and 48 nursing staff visits per year, totaling 96 hours. In 2025, a total of 501 incumbent employee health management cases were recorded. Among the 93 employees requiring health management, 74 had been managed and 19 were pending management, representing a management completion rate of 79.6%. The health</p>	Year	Education and Training (Number of Participants)	Education and Training (Hours)	2023	1,126	2,977	2024	3,409	5,840	2025	4,410	4,908	
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			<p>management completion rate for new employees within one year of employment was 81.8%.</p> <p>4. In accordance with the Occupational Safety and Health Act and related regulations, the Company has established the “Maternal Health Protection Plan.” For workers engaged in tasks that may pose risks to maternal health, the Company plans and adopts necessary safety measures, such as keeping them away from highly hazardous working environments, to protect women’s reproductive health and the health of pregnant employees, female employees within one year after childbirth, and their fetuses or infants. In 2025, the completion rate for maternal health protection management was 100%.</p> <p>5. In 2025, there were 2 disabling injury cases, excluding occupational injury incidents caused by self-commuting. The Company has strengthened improvement and management measures accordingly.</p> <p>6. No fire incidents occurred in 2025. With disaster prevention as its objective, the Company holds fire safety self-defense team and fire safety education and training at least once each year to enhance employees’ awareness of fire safety and achieve the purpose of fire prevention. In 2025, the Company held three training sessions, with a cumulative total of 78 participants.</p> <p>7. The Company has obtained ISO 45001 certification, which remained valid in 2025.</p>	
(IV) Has the company established effective career development training plans for employees?	V		<p>1. The company has established effective career development training plans for personnel in different positions. Courses include core values, professionalism, management, and general education training. Through consensus camps, seminars, lectures, external physical training, and online courses, the company provides diverse learning resources for colleagues.</p> <p>2. New employees: 7 “Go Forward, Newcomers” education and training sessions, general safety and health education, etc.</p> <p>3. Current employees: Internal and external training plans are arranged according to the competency requirements needed for each department and job level to enhance professional abilities.</p> <p>4. The company has established promotion regulations to meet the needs of organizational management, growth, rationalized productivity, and continuous employee development. The procedures comply with the principles of fairness,</p>	No significant difference

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
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			justice, and openness.	
(V) Regarding issues such as customer health and safety, customer privacy, marketing, and labeling of products and services, does the company comply with relevant regulations and international standards, and formulate relevant policies and grievance procedures to protect consumer or customer rights?		V	<ol style="list-style-type: none"> <li>1. The company provides planning, design, construction, and equipment services for high-tech factory facility supply systems and has obtained ISO 45001 Occupational Safety and Health Management System certification. Customers can report problems through telephone, email, and the company’s website, with relevant specialists responding to customer questions or handling service applications for complaints. In 2025, there were no complaints about breaching customer privacy or losing customer data.</li> <li>2. For information provided by customers and suppliers that may involve patents or intellectual property rights, the company maintains the security of corporate customers’ confidential information through rigorous information security control mechanisms. The company commits to protecting the personal information of all persons with whom it has business dealings (including suppliers, customers, consumers, and employees) to meet the reasonable privacy protection expectations of these relevant parties. When collecting, storing, processing, transmitting, and sharing personal information, the company complies with the requirements of laws and regulations related to privacy and information security.</li> <li>3. The company has formulated information security policies and related management regulations and established an information security governance team. The information group is responsible for promoting these policies and coordinating information security issues in areas including computer information, physical environment, product information security, and regulatory compliance. Information security is integrated into the organization’s operational management to strengthen information security management and achieve the goal of protecting customer privacy.</li> <li>4. Implementation in 2025: <ol style="list-style-type: none"> <li>(1) To protect the Company’s trade secrets, safeguard its rights and interests, and maintain its competitive advantages in the industry, the Company has established the “Trade Secret Management Procedures” and the “Intellectual Property Rights Management Procedures.”</li> <li>(2) The Company has established the “Computerized Information System Operating Procedures” and the “Personal Data Protection Operating Procedures,” and</li> </ol> </li> </ol>	Currently, there are procedures for protecting consumer or customer rights complaints, but no policy has been established yet. Clear relevant policies will be formulated in the future.

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			<p>continues to implement information system management and personal data protection practices in accordance with applicable requirements. These measures ensure that the collection, processing, and use of information comply with regulatory requirements and establish a comprehensive information security and privacy protection framework. The Company also implements a confidential information classification management system and access control mechanisms, and regularly reviews account permissions and changes to ensure the integrity and confidentiality of important information.</p> <p>(3) The Company continues to strengthen its information security technical protection system. Through multiple measures such as proactive monitoring, access management, and data protection, the Company has established a comprehensive cybersecurity defense network. Since March 2025, the Company has launched a firewall upgrade plan and has gradually replaced outdated equipment at various office locations to strengthen network perimeter protection and risk control capabilities.</p> <p>(4) All new employees are required to sign the “Confidentiality and Non-Compete Agreement” upon joining the Company. In addition, the Company implements protection measures for core technologies and trade secrets in accordance with the “Trade Secret Management Procedures.”</p> <p>(5) In addition to technical protection measures, the Company also emphasizes the cultivation of employees’ cybersecurity awareness. Through both education and training as well as practical drills, the Company reduces risks arising from human operations. During the annual consensus camp, the Company arranged education and training on the latest cybersecurity attack methods and preventive measures to enhance overall defense capabilities. In 2025, a total of 141 employees completed the training.</p> <p>(6) The Company regularly conducts disaster recovery drills to strengthen its data backup and recovery mechanisms and establish cybersecurity incident response capabilities, thereby ensuring business continuity and stable operation of information systems.</p>	

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	None	Summary Description	
(VI) Has the company established supplier management policies requiring suppliers to comply with relevant regulations on environmental protection, occupational safety and health, or labor rights, and how are these implemented?	V		<p>The Company has established the “Supplier Management Policy” to implement supplier evaluation procedures and has formulated the “Sunshine Conduct Commitment Letter.” Suppliers undertake to fully comply with all applicable local laws and regulations when conducting business operations, ensure that they provide a safe working environment, and ensure that employees are treated with dignity and respect. At the same time, suppliers are required to fulfill their environmental protection responsibilities in business management and comply with relevant standards relating to ethics and intellectual property rights.</p> <p>The Company conducts annual evaluations of suppliers with which it has transactions based on various indicators, and identifies qualified suppliers as a reference for transactions in the following year. In 2025, a total of 201 suppliers were evaluated. In addition, to strengthen contractor management, the Company has established the “Contractor Penalty Rules,” which set out relevant disciplinary measures or penalties for contractor violations, and strictly implements daily inspection audits. New contractors are required to participate in environmental, safety, and health training upon entering the site to ensure that they understand relevant ESH requirements. Contractors are also required to sign the “Contractor Safety and Health Compliance Guarantee Letter” to ensure that all relevant subcontractors comply with safety and health work requirements when entering the site for operations, thereby effectively implementing the Company’s occupational safety policies and objectives.</p>	No significant difference
V. Does the company prepare sustainability reports or other reports that disclose non-financial information with reference to internationally accepted reporting standards or guidelines? Have the aforementioned reports obtained assurance or certification opinions	V		<p>The Company voluntarily published its 2021 Sustainability Report in 2022. On August 24, 2023, the Board of Directors approved the establishment of the “Procedures for Preparation and Assurance of Sustainability Reports.”</p> <p>The 2024 Sustainability Report has been completed and obtained third-party assurance. It was approved by the Board of Directors on August 8, 2025, and has been disclosed on the Market Observation Post System and the Company’s website.</p>	No significant difference

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	None	Summary Description	
from third-party verification units?				

VI. If the company has established its own sustainable development code based on the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies,” please describe the differences between its operation and the established code:

The company has established “Sustainable Development Best-Practice Principles” and formed a Sustainable Development Committee to actively promote sustainable development-related activities. Apart from not yet establishing policies for greenhouse gas reduction, water reduction, or other waste management, and the Sustainability Report not yet obtaining third-party verification (which will be established or verified in the future based on development needs, regulatory requirements, or practical needs), the rest of the company’s practices comply with the “Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” without significant differences.

VII. Other important information helpful for understanding the implementation of sustainable development:

(I) Environmental Protection

1. The Company encourages employees to adopt green commuting practices by providing subsidies for employees to replace their motorcycles with electric scooters. The subsidy is NT\$2,000 per month for up to 36 months, thereby reducing energy consumption and pollutant emissions. In 2025, a cumulative total of 18 employees applied for the subsidy.
2. In January 2025, the Company sponsored the Starry Sky Art Village “Marine Debris Hunter Experience Camp,” which mainly invited high school students to participate. Through hands-on participation and five-sense experiential learning, the activity aimed to inspire empathy and environmental awareness among students. To further enhance the environmental awareness of employees and their family members, the Company held the “Starry Sky Art Village Environmental Education × Beach Cleanup Activity” on October 18, 2025, with a total of 28 participants. The activity combined interactive games and experiential learning, enabling participants to deeply understand the importance of environmental sustainability from awareness to practice.
3. Genii Ideas will promote paperless operations in phases in response to the low-carbon trend. This initiative not only helps protect the environment by reducing paper usage, thereby conserving trees and water resources and reducing deforestation and water pollution, but also helps save costs, reduce office consumables, and enable access to documents anytime and anywhere without being limited by physical storage locations. In 2025, Genii Ideas completed an inventory of systematic forms and information needs across all departments and formulated a specific implementation plan based on the inventory results, as follows:
  - (1) Based on the annual inventory, the Company currently has 114 forms. After excluding forms subject to inherent limitations, such as system, database, linkage, or document validity certification requirements involving original signatures, a total of 49 items were identified as feasible for systematization.
  - (2) The Company will adopt a phased implementation approach. In 2025, the paperless implementation of 7 documents was completed, while the remaining items will continue to be reviewed, communicated, and adjusted on a rolling basis. The Company will gradually promote the digitalization of administrative processes with the aim of reducing paper usage.

(II) Social Responsibility

1. The Company’s employment principle is to “attract and retain suitable talent.” The Company is committed to enabling employees to fully demonstrate their capabilities in appropriate positions, and supports their continuous growth through education, training, and experience sharing. The Company also fosters

Promotion Items	Implementation Status			Differences from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	None	Summary Description	
			<p>an atmosphere of lifelong learning to enhance employees' sense of belonging and identification with the Company's values. In 2025, the Company hired 30 new employees, while 19 employees resigned or retired, resulting in an overall turnover rate of 12.75%.</p> <p>2. In terms of industry-academia collaboration, the Company is committed to cooperating with senior high schools, vocational schools, and universities to provide more internship opportunities regardless of academic discipline, allowing students to explore future career directions and accumulate workplace experience through internships. For technical internship engineer positions, the Company provides four support measures to help students study with peace of mind: student loan support, fixed work location arrangements, accommodation subsidies, and scholarships. These measures help reduce financial burdens during their studies and enable interns to focus on learning.</p> <p>In addition to campus cooperation, the Company also actively participates in government programs, such as the "Hsinchu County Digital Innovation Youth Development Program," to provide outstanding young people with internship opportunities. In response to the Company's facility engineering business, which requires a large number of on-site welding technicians for pipeline installation, the Company has planned a "Pipeline Technician Training Program" and cooperated with relevant schools to recruit professional talent and provide more internship opportunities. In 2025, the Company recruited 3 interns.</p> <p>3. The Company's operations management and ESH management units cooperate with an on-site health service consulting company to update occupational safety and health information from time to time. Through daily communication and posted promotional materials, the Company conveys occupational safety and health concepts to employees and also cares for their health conditions. In 2025, on-site health services covered a total of 501 health management cases. Among the 93 employees requiring health management, 74 had been managed and 19 were pending management, representing a management completion rate of 79.6%. The completion rate for maternal health protection management was 100%.</p> <p>In addition, the Employee Assistance Program, or EAP, continues to provide counseling and assistance to employees on matters that may affect personal work performance, such as work adjustment, interpersonal relationships, marriage, family care, health, and legal issues. The program not only helps employees improve their workplace well-being and work efficiency, but also helps prevent and address potential mental health issues, indirectly promoting a positive workplace atmosphere and the Company's development. The program also maintains an appropriate level of confidentiality and does not arbitrarily disclose or leak employees' personal information.</p> <p>4. Upholding the belief that "what society needs is what we do," the Company actively encourages employees to participate in charitable activities, using the Company as a cohesive force to bring together resources from various parties and establish a culture of corporate social responsibility. In 2025, the Company worked together with its employee club, the "Seed Volunteer Club," and the "Sustainable Education Charitable Trust Fund" to promote various programs, including regular Christmas charity activities, visit programs, and volunteer visits. The Company also actively sought like-minded partners to jointly organize new activities in order to expand its social impact.</p> <p>In 2025, the Company's charitable initiatives achieved the following cumulative results: 10,570 students served, 192 schools served, 717 caring participants, 19 caring enterprises, and 3,798 volunteer service hours.</p>	

(VI) Implementation of Integrity Management and Differences from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
<b>I. Formulating Integrity Management Policies and Programs</b>				
(I) Has the company formulated an integrity management policy approved by the Board of Directors, and clearly expressed the integrity management policy, practices, and the commitment of the Board of Directors and senior management to actively implement the management policy in regulations and external documents?	V		The company's Board of Directors has approved the establishment of the "Corporate Integrity Management Code," "Integrity Management Operating Procedures and Behavioral Guidelines," and "Code of Ethical Conduct." Directors, managers (including teams), and employees should uphold a proactive and responsible attitude in performing their duties, abandon departmentalism, emphasize team spirit, and adhere to the principles of honesty and trustworthiness. The company conducts business activities based on the principles of fairness, honesty, trustworthiness, and transparency, and incorporates these principles into other company regulations to implement integrity management and legal compliance. The proceedings of the company's Board of Directors aim to establish a good governance system, sound supervision functions,	No significant difference

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			and strengthen management functions. Except as otherwise provided by laws or the Articles of Incorporation, the conduct of Board meetings is handled in accordance with the company's "Rules of Procedure for Board Meetings." Relevant department personnel are notified to attend meetings according to the content of the proposals, and when necessary, accountants, lawyers, or other professionals may be invited to attend the meetings.	
(II) Has the company established a risk assessment mechanism for dishonest behaviors, regularly analyzing and evaluating business activities with higher risks of dishonest behavior within the business scope, and accordingly formulated programs to prevent dishonest behavior, which at least cover preventive measures for various behaviors stipulated in Paragraph 2, Article 7 of the "Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies"?	V		The company's Ethical Corporate Management Best-Practice Principles have established relevant preventive measures and encourage internal and external personnel to report dishonest behaviors or improper conduct. In addition, to ensure the implementation of integrity management, the company has established effective accounting systems and internal control systems. Internal audit personnel regularly check compliance with various systems and report to the Board of Directors.	No significant difference

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
(III) Has the company clearly defined operating procedures, behavioral guidelines, disciplinary measures for violations, and grievance systems within the program to prevent dishonest behaviors, implemented them, and regularly reviewed and revised the aforementioned program?	V		The company has established the “Corporate Integrity Management Code” and “Integrity Management Operating Procedures and Behavioral Guidelines” to regulate operating procedures, behavioral guidelines, disciplinary measures for violations, grievance systems, and other operational aspects, and has implemented them accordingly.	No significant difference
<b>II. Implementation of Integrity Management</b>				
(I) Does the company evaluate the integrity records of its business counterparties and specify integrity behavior clauses in contracts signed with its business counterparties?	V		The company clearly stipulates in its purchase orders that suppliers must comply with all relevant integrity regulations established by the company and must not provide/pay/induce the company’s related personnel to accept any form of improper benefits. Suppliers also agree to resist and proactively report to the company any events or information suspected of bribery/accepting bribes, and must cooperate with the company in investigations. If a contractor violates integrity regulations causing damage to the company’s interests, compensation for damages will be pursued	No significant difference

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			according to law.	
(II) Has the company established a dedicated unit under the Board of Directors to promote corporate integrity management, and regularly (at least once a year) report to the Board of Directors on its integrity management policies, programs to prevent dishonest behaviors, and supervision of implementation?	V		<p>The Company has established the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct,” both of which have been approved by the Board of Directors. The Board of Directors and management actively implement and promote these principles, and ensure their execution in both internal management and external business activities.</p> <p>The President serves as the convener for promoting ethical corporate management, while the Operations Management Department is responsible for assisting the Board of Directors and management in formulating and supervising the implementation of ethical management policies and preventive measures, so as to ensure the effective implementation of the Ethical Corporate Management Best Practice Principles. The implementation status is reported to the Board of Directors at least once a</p>	No significant difference

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			<p>year.</p> <p>The implementation status of ethical corporate management for 2025 was reported to the Board of Directors on March 10, 2026.</p> <p>The Company has effectively implemented its ethical corporate management policies.</p> <p>The relevant implementation status in 2025 is as follows:</p> <p>Commitment: All senior managerial officers signed statements of compliance with the ethical corporate management policy.</p> <p>Promotion and Education Training: On July 26, 2025, during the Company's consensus camp, Attorney Yu Hui-Ching of Ernst &amp; Young Law Firm was invited to provide training to all employees on "Handling of Material Information," "Prevention of Insider Trading," "Code of Ethical Conduct," and "Concepts of Ethical Corporate Management."</p> <p>The Company sends reminder emails from time to time to remind insiders of relevant regulations that must be followed when trading the Company's shares.</p> <p>New employees are</p>	

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			required to sign the “Confidentiality and Non-Compete Agreement” upon joining the Company.	
(III) Has the company formulated policies to prevent conflicts of interest, provided appropriate channels for declaration, and implemented them effectively?	V		The company has established the “Code of Ethical Conduct,” “Corporate Integrity Management Code,” and “Integrity Management Operating Procedures and Behavioral Guidelines.” Management and employees uphold high standards of self-discipline and ethics, assisting the Operations Management Department in examining internal conflicts of interest and providing smooth channels for declaration. Each year, the company also arranges courses and provides information on conflict of interest avoidance for directors and management.	No significant difference
(IV) Has the company established effective accounting systems and internal control systems to implement integrity management, and has the internal audit unit formulated relevant audit plans based on the risk assessment results of dishonest behaviors, and accordingly checked compliance with the programs to prevent dishonest behaviors, or commissioned accountants to	V		The company has established professional and effective accounting systems and internal control systems. All employees comply with the audit plans formulated by the internal audit unit and provide sufficient assistance. If potentially risky dishonest behaviors are discovered, effective improvements are immediately	No significant difference

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
perform audits?			implemented. Related situations are reported to the Board of Directors annually.	
(V) Does the company regularly hold internal and external education and training on integrity management?	V		The company provides employees with external professional training subsidies and internal education and training courses to enhance employees' awareness of integrity behaviors.	No significant difference
III. Operation of the Company's whistleblowing system				
(I) Has the company established specific whistleblowing and reward systems, set up convenient whistleblowing channels, and assigned appropriate dedicated personnel to handle reports against the reported subjects?	V		The company has established "Whistleblowing System Management Measures." If violations of the company's "Corporate Integrity Management Code," "Code of Ethical Conduct," or any laws are discovered, reports can be made to the company's management, internal audit unit, responsible unit, or through the whistleblowing channels provided by the company.	No significant difference
(II) Has the company established standard operating procedures for investigating reported matters, follow-up measures to be taken after investigations are completed, and related confidentiality mechanisms?	V		The company adopts a confidential and rigorous attitude in handling received reports and subsequent investigations. Personnel related to whistleblowing cases are not permitted to disclose information externally and have a duty of confidentiality to prevent whistleblowers from being subjected to unfair	No significant difference

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			treatment, retaliation, or threats. Violators will be handled according to reward and punishment regulations. The reported person and related personnel have the obligation to accept inquiries, answer truthfully, and provide relevant information.	
(III) Has the Company adopted measures to protect whistleblowers from improper treatment as a result of their reporting?	V		The company provides proper and independent whistleblowing channels and strictly protects whistleblowers by treating reports with the highest level of confidentiality and prohibiting any retaliatory measures. In case of violations, serious cases will be reported to the competent authorities or transferred to judicial authorities for investigation.	No significant difference
<b>IV. Strengthening Information Disclosure</b>				
(I) Does the company disclose the content of its ethical corporate management best-practice principles and the effectiveness of their promotion on its website and the Market Observation Post System?	V		The company has established a dedicated section on its website, and regularly and irregularly reports various financial and business information on the Market Observation Post System as required, while also disclosing the content of its ethical corporate management best-practice principles and the effectiveness of	No significant difference

Evaluation Items	Operation Status			Differences from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	None	Summary Description	
			their promotion.	
<p>V. If the company has established its own ethical corporate management best-practice principles based on the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies,” please describe the differences between its operations and the established principles:  The company has established “Corporate Integrity Management Code” and implements it accordingly, complying with the “Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies” and relevant laws.</p>				
<p>Other important information that helps to understand the company’s integrity management operations (such as the company’s review and revision of its established ethical corporate management best-practice principles):  In addition to establishing the “Corporate Integrity Management Code,” the company has also established other internal regulations (such as procedures for handling material internal information and preventing insider trading). The company also arranges directors to participate in corporate governance courses on an irregular basis and revises the ethical corporate management best-practice principles in a timely manner as needed for operational development.</p>				

- (VII) Other important information that enhances understanding of the company’s corporate governance operations may also be disclosed:  
Please refer to the corporate governance section on the Market Observation Post System.

(VIII) Implementation status of internal control system

1. Statement of Internal Control System

GENII IDEAS Co., Ltd.

Statement of Internal Control System

Date: March 10, 2026

The Company states the following with respect to its 2025 internal control system based on the results of a self-assessment:

- I. The Company is fully aware that the establishment, implementation and maintenance of the internal control system is the responsibility of the Company's Board of Directors and managers, and the Company has established such a system. The purpose is to achieve operational effectiveness and efficiency (including profitability, performance, and asset security), report reliability, timeliness, transparency, compliance with relevant laws and regulations, adherence to relevant laws and regulations, providing reasonable assurance.
- II. Internal control systems have inherent limitations. Regardless of how well-designed they are, effective internal control system can only provide reasonable assurance for achieving the above three objectives. Moreover, due to changes in the environment and circumstances, the effectiveness of internal control system may also change. However, the Company's internal control system is equipped with a self-monitoring mechanism. Once a defect is identified, the Company will take corrective action.
- III. The Company judges the effectiveness of the design and implementation of the internal control system in accordance with the criteria for the effectiveness of the internal control system stipulated in the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as the "Regulations"). The criteria for determining the internal control system adopted in the "Regulations" are based on the process of management control. The internal control system is divided into five elements: 1. Control environment; 2. Risk assessment; 3. Control operations; 4. Information and communication 5. Supervision operations. Each component further includes several items. Please refer to the aforementioned "Regulations" for details.
- IV. The Company has adopted the aforementioned criteria to assess the effectiveness of the design and execution of its internal control system.
- V. Based on the aforementioned evaluation results, the Company believes that the internal control system (including supervision and management of subsidiaries) as of December 31, 2025, encompass the design and execution of understanding the effectiveness and efficiency of operations, reliable reporting, timely, transparent, and compliant with relevant laws and regulations. We consider the internal control system to be effective in reasonably ensuring the achievement of the abovementioned objectives.
- VI. This statement will become the main content of the Company's annual report and public disclosure document, which will be made available to the public. If the above disclosed content is found to be false or concealed, it may incur legal liabilities under Article 20, 32, 171, and 174 of the Securities and Exchange Act.
- VII. This statement was approved by the Board of Directors on March 10, 2026, and the 9 directors present in the meeting all agreed with the content of this statement.

GENII IDEAS Co., Ltd.

Chairman: Kuo-Chiang, Tseng

General Manager: Hui-Yun, Cheng

2. For those who have commissioned accountants to conduct special reviews of the internal control system, the accountant's review report should be disclosed:

### **Internal control system review assurance report**

GENII IDEAS Co., Ltd. Public Certificate:

Attached is the following statement of GENII IDEAS Co., Ltd. on March 10, 2026, which stated that after evaluating its internal control system related to external financial reporting and safeguarding asset security, on December 31, 2025, it is a declaration of effective design and execution, and has been completed by our accountants with reasonable confidence that the review process has been completed.

#### **Target, target information and applicable standards**

The subject matter and subject information of this conviction case are the design and implementation of the internal control system of GENII IDEAS Co., Ltd. related to external financial reporting and asset security as of December 31, 2025, and the design and implementation of GENII IDEAS Co., Ltd. as of March 10, 2026. A statement issued by the Exchange stating that it has assessed that its internal control system related to external financial reporting and safeguarding asset security is effectively designed and implemented (hereinafter also referred to as the subject of assurance).

The applicable benchmarks used to measure or evaluate the above-mentioned development goals are the internal control system effectiveness judgment items of the "Principles for Establishing Internal Control Systems for Publicly Issuing Companies".

#### **Innate limitations**

Since any internal control system has its inherent limitations, GENII IDEAS Co. Ltd 's above-mentioned internal control system may still be unable to prevent or detect errors or fraud that have already occurred. In addition, the environment may change in the future, and the degree of compliance with the internal control system may also be reduced. Therefore, the internal control system that is effective in the current period does not mean that it will also be effective in the future.

#### **Management Responsibilities**

The responsibility of the management is to establish an internal control system in accordance with relevant laws and regulations, and review it at any time to maintain the continued effectiveness of the design and implementation of the internal control system. After evaluating its effectiveness, it will issue a statement on the internal control system accordingly.

#### **Accountant's Responsibilities**

The accountant's responsibility is to perform the necessary procedures to obtain reasonable assurance on the subject of assurance in accordance with the "Standards for Establishing Internal Control Systems for Publicly Offered Companies" and Assurance Standard No. 3000 "Assurance Cases of Non-historical Financial Information Review or Review", and to obtain reasonable assurance. Confirm whether the subject matter complies with the applicable benchmarks in all material respects and whether it is appropriately expressed to draw a conclusion.

#### **Independence and Quality Management Practices**

Our accountants and their affiliated accounting firms have complied with the provisions of the Code of Professional Ethics for Accountants regarding independence and other ethical standards. The basic principles of the Code are integrity, impartiality and objectivity, professional competence and due professional care, confidentiality and professional conduct... In addition, the accounting firm affiliated with our accounting firm follows quality management standards and maintains a complete quality management system, including written policies and procedures related to compliance with professional ethics, professional standards and applicable laws.

### **Summary description of procedures performed**

The accountant plans and executes necessary procedures based on professional judgment to obtain evidence relevant to the subject matter. The procedures performed include analyzing the company's internal control system, evaluating management's process for evaluating and organizing the effectiveness of the internal control system, testing and evaluating the effectiveness of its design and implementation of the internal control system related to external financial reporting and safeguarding asset security, and other review procedures deemed necessary by the accountant. The accountants believe that this review provides a reasonable basis for the conclusions expressed.

### **Be convinced of the conclusion**

In the opinion of this accountant, based on the judgment of the effectiveness of the internal control system in the "Principles for Establishing Internal Control Systems for Publicly Offering Companies", the internal control system of GENII IDEAS Co., Ltd. related to external financial reporting and asset security was established on December 31, 2025. The design and execution of the system can maintain effectiveness in all material respects; GENII IDEAS Co., Ltd. issued a statement on March 10, 2026, stating that the internal control system related to external financial reporting and asset security has been evaluated to be effectively designed and executed., is appropriate in all material respects.

HUANG, CHING-YA

LO, WEN-CHEN

For and on Behalf of Ernst & Young Global Limited, Taiwan

March 26, 2026

(IX) Important resolutions of shareholders' meetings and board meetings in the most recent year and up to the date of publication of the annual report

1. Important resolutions of shareholders' meetings

Meeting Date / Meeting	Major Resolutions	Implementation Status
June 20, 2025 Annual General Shareholders' Meeting	Ratification Items :	
	1. The 2024 Business Report and Financial Statements.	Approved by resolution.
	2. The 2024 earnings distribution proposal.	Approved by resolution.
	Discussion and Election Items :	
	1. Proposal for the full re-election of directors.	The elected directors are as follows: Director Tseng Kuo-Chiang, Director Cheng Hui-Yun, Director Liao Pei-Chun, Director Chen Sheng-Piao, Director Chen Wei-Chun, Independent Director Lee Tseng-Hua, Independent Director Chiu Yi-Hsien, Independent Director Yang Wei-Ju, and Independent Director Hsieh Teng-Lung.
	2. Proposal for amendments to certain provisions of the Company's Articles of Incorporation.	Approved by resolution.
	3. Proposal for release of the newly elected directors and their representatives from non-competition restrictions.	Approved by resolution.

2. Important resolutions of the Board of Directors:

Meeting Date / Meeting	Major Resolutions
January 17, 2025 2nd Board, 21st Meeting	<ol style="list-style-type: none"> <li>Proposal for the Company to enter into a "Project Advisory Engagement Agreement" with Hung Yuan Securities Co., Ltd.</li> <li>Proposal for the allocation of subscription shares to employees and managerial officers in connection with the Company's cash capital increase through issuance of new shares prior to its initial listing on the Taiwan Stock Exchange Innovative Board.</li> <li>Proposal for the distribution of 2024 year-end performance bonuses to the Company's managerial officers.</li> <li>Proposal for the change of the Company's acting spokesperson.</li> </ol>
March 14, 2025 2nd Board, 22nd Meeting	<ol style="list-style-type: none"> <li>Proposal for the 2024 Business Report, earnings distribution statement, and 2024 financial statements.</li> <li>Proposal for the distribution of earnings for the fourth quarter of 2024.</li> <li>Proposal to issue the 2024 Internal Control System Statement.</li> <li>Proposal for the assessment of the independence and suitability of the certifying CPAs.</li> </ol>

Meeting Date / Meeting	Major Resolutions
	<ol style="list-style-type: none"> <li>5. Proposal for the change of certifying CPAs of the accounting firm and their remuneration.</li> <li>6. Proposal to review the scope of the Company’s rank-and-file employees.</li> <li>7. Proposal for amendments to certain provisions of the Company’s Articles of Incorporation.</li> <li>8. Proposal for amendments to the Company’s various management regulations.</li> <li>9. Proposal for amendments to the Company’s “Approval Authority Matrix.”</li> <li>10. Proposal for salary adjustments for the Company’s managerial officers.</li> <li>11. Proposal for the distribution of 2024 employee compensation and directors’ remuneration.</li> <li>12. Proposal to review the policies, systems, standards, and structure for performance evaluation and remuneration of the Company’s directors and managerial officers.</li> <li>13. Proposal for the Company’s 2025 work plan for the Remuneration Committee.</li> <li>14. Proposal to review the policies, systems, standards, and structure for remuneration of independent directors.</li> <li>15. Proposal for pre-approval of non-assurance services to be provided by Ernst &amp; Young and its affiliates in 2025.</li> <li>16. Proposal for the full re-election of directors.</li> <li>17. Proposal for the period, number of seats to be elected, and place for accepting shareholder proposals and nominations of director and independent director candidates from shareholders holding 1% or more of the Company’s shares.</li> <li>18. Proposal for the list of candidates for the Company’s 3rd Board of Directors, including independent directors.</li> <li>19. Proposal for release of the newly elected directors and their representatives from non-competition restrictions.</li> <li>20. Proposal to convene the Company’s 2025 Annual General Shareholders’ Meeting.</li> <li>21. Proposal for matters relating to acceptance of shareholder proposals for the 2025 Annual General Shareholders’ Meeting.</li> <li>22. Proposal for renewal of the credit facility with Bank SinoPac.</li> <li>23. Proposal to establish the “Procedures for Application for Suspension and Resumption of Trading.”</li> </ol>
<p>May 14, 2025 2nd Board, 23rd Meeting</p>	<ol style="list-style-type: none"> <li>1. Proposal for the 2025 first-quarter business report and financial statements.</li> <li>2. Proposal for the distribution of earnings for the first quarter of 2025.</li> <li>3. Proposal for the distribution of 2024 employee compensation to managerial</li> </ol>

Meeting Date / Meeting	Major Resolutions
	<p>officers.</p> <p>4. Proposal for the distribution of 2024 directors' remuneration.</p> <p>5. Proposal for the Company to provide financing endorsements/guarantees for its subsidiary GENII IDEAS (S) PTE. LTD.</p>
<p>June 20, 2025</p> <p>3rd Board, 1st Meeting</p>	<p>1. Proposal for the election of the Chairman.</p>
<p>August 8, 2025</p> <p>3rd Board, 2nd Meeting</p>	<p>1. Proposal for the 2025 second-quarter business report and financial statements.</p> <p>2. Proposal for the distribution of earnings for the second quarter of 2025.</p> <p>3. Proposal for the Company's 2024 Sustainability Report.</p> <p>4. Proposal for the appointment of members of the Company's 2nd Remuneration Committee.</p> <p>5. Proposal for a capital increase in the Singapore subsidiary.</p> <p>6. Proposal to increase the endorsement/guarantee limit for the Singapore subsidiary by US\$3 million.</p> <p>7. Proposal to set a lending limit of NT\$150 million for loans to the Singapore subsidiary.</p> <p>8. Proposal for renewal of the credit facility with CTBC Bank.</p> <p>9. Proposal to engage in derivatives transactions and designate senior executives responsible for transaction risk supervision and control.</p> <p>10. Proposal to implement managerial officers' participation in the employee stock ownership trust.</p> <p>11. Proposal for the distribution of mid-year performance bonuses to the Company's managerial officers.</p> <p>12. Proposal for the establishment of the Company's factory and appointment of its representative.</p> <p>13. Proposal for amendments to the Company's various management regulations and forms.</p> <p>14. Proposal for amendments to the Company's "Approval Authority Matrix."</p> <p>15. Proposal for the Company to invest in and establish a subsidiary in the United States to serve customers nearby and expand the U.S. market.</p> <p>16. Proposal for the Company to sell power system materials to its Singapore subsidiary, GENII IDEAS (S) PTE. LTD.</p>
<p>November 7, 2025</p> <p>3rd Board, 3rd Meeting</p>	<p>1. Proposal for the 2025 third-quarter business report and financial statements.</p> <p>2. Proposal for the distribution of earnings for the third quarter of 2025.</p> <p>3. Proposal for the 2026 audit plan.</p>

Meeting Date / Meeting	Major Resolutions
	<p>4. Proposal for the implementation status of the Company’s 2025 sustainable development promotion plan and the Company’s 2026 sustainable development promotion plan.</p> <p>5. Proposal for the Company’s 2026 work plan for the Remuneration Committee.</p> <p>6. Proposal for the issuance of new shares due to employees’ exercise of employee stock options.</p> <p>7. Proposal for the appointment of directors and the chairman of the U.S. subsidiary.</p> <p>8. Proposal for the appointment of the president of the U.S. subsidiary.</p> <p>9. Proposal to establish the Company’s “Investment Management Procedures.”</p> <p>10. Proposal to prohibit the Company’s 100%-owned subsidiary, GENII IDEAS USA CORPORATION, from lending funds to others, providing endorsements/guarantees, or engaging in derivatives transactions.</p> <p>11. Proposal for renewal of the credit facility with Chang Hwa Bank.</p>

(X) Main content of any dissenting opinions of directors or supervisors on important resolutions passed by the Board of Directors in the most recent year and up to the date of publication of the annual report, where there is a record or written statement: None.

IV. Information on Fees for Certifying Accountants

Unit: NTD thousand

Accounting Firm Name	Accountants Name	Accountants Audit Period	Audit fees	Non-audit fees	Total	Notes
Ernst & Young Global Limited	Huang, Ching-Ya	2025/01/01~ 2025/12/31	1,920	1,300	3,220	Note
	Luo, Wen-Cheng					

Note: Non-audit fees consisted of NT\$120 thousand for tax certification services, NT\$900 thousand for ESG sustainability advisory services, and NT\$280 thousand for the special internal control audit for the Innovative Board..

- (I) Cases where the accounting firm has been changed and the audit fees paid in the year of change are less than those in the previous year, the audit fees before and after the change and the reasons should be disclosed: Not applicable.
- (II) Cases where the audit fees are reduced by more than 10% compared to the previous year, the amount and percentage of reduction in audit fees and the reasons should be disclosed: None.

V. Information on Change of Accountants:

(I) Regarding the former accountant

Date of change	March 2025		
Reason for change and explanation	Internal work reassignment within the accounting firm		
Explanation of whether the client or the accountant terminated or did not accept the appointment	Parties involved	Accountants	Parties involved
	Situation		
	Actively terminated the appointment	Not applicable	Not applicable
	No longer accepted (continued) the appointment	Not applicable	Not applicable
Opinions other than unqualified opinions issued in audit reports within the last two years and the reasons	None		
Whether there were any disagreements with the issuer	Yes		Accounting principles or practices
			Disclosure in financial reports
			Audit scope or procedures
			Others
	None	✓	
	Description		
Other disclosure items (Items that should be disclosed according to Article 10, Paragraph 6, Subparagraph 1, Items 4 to 7 of these Standards)	None		

## (II) Regarding the successor accountant

Firm name	Ernst & Young Global Limited
Accountant names	CPA, Huang, Ching -Ya; CPA, Luo, Wen-Cheng
Date of appointment	March 2025
Consultation matters and results regarding accounting treatment methods or accounting principles for specific transactions and possible opinions on financial reports before appointment	None
Written opinions of the successor accountant on matters where the predecessor accountant disagreed	None

(III) Response letter from the former accountant regarding items in Article 10, Paragraph 6, Subparagraph 1 and Subparagraph 2, Item 3 of these Standards: Not applicable.

VI. Cases where the company's chairman, general manager, or managers responsible for financial or accounting affairs have been employed by the certifying accounting firm or its affiliated enterprises within the last year: No such cases.

VII. Changes in equity transfer and equity pledge of directors, supervisors, managers, and shareholders with more than 10% shareholding in the most recent year and up to the date of publication of the annual report:

(I) Changes in shareholding of directors, supervisors, managers, and shareholders with more than 10% shareholding:

Title	Name	2025		As of March 31, 2026	
		Increase/ Decrease in Shares Held	Increase/ Decrease in Pledged Shares	Increase/ Decrease in Shares Held	Increase/ Decrease in Pledged Shares
Shareholder Holding 10% or More of Shares	BEI HOLDINGS LTD. (Note 1)	(20,000)	—	11,000	—
Chairman / Concurrent CEO and Chief Sustainability Strategy Officer	Tseng Kuo-Chiang	(84,000)	—	—	—
Director	Chen Sheng-Piao	—	—	—	—
Director	Chen Wei-Chun	—	—	—	—
Director / Chief Operations Resources Officer	Liao Pei-Chun	(5,000)	—	(11,000)	—
Director / General Manage	Cheng Hui-Yun	—	—	—	—
Manager	Hsien Han-Yun	46,000	—	—	—
Manager	Wang Pei-Yu	26,000	—	—	—
Assistant Manager	Lai Yi-Ling	36,000	—	—	—
Manager	Lin Chia-Ying	27,000	—	—	—
Vice President	Huang Chung-Yun	(3,000)	—	—	—
Chief Financial Officer	Hsu Wu-Chung	37,000	—	—	—

(II) Cases where the counterparty of equity transfer is a related party: None.

(III) Cases where the counterparty of equity pledge is a related party: None.

## VIII. Information on relationships between the top ten shareholders

March 31, 2026 Unit: Shares

Name	Shares Held by the Person		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Names and Relationships of the Top Ten Shareholders Who Are Related Parties, Spouses, or Relatives Within the Second Degree of Kinship		Note
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Name (or Full Name)	Relations	
Bei Holdings Ltd.	6,553,400	32.54	—	—	—	—	Tseng Kuo-Chiang	Representative of Chairman Of Bei Holdings Ltd.	—
							Ho Wealth Investment Co., Ltd.	Chairman of Bei Holdings Ltd.	—
							Liao Pei-Chun	Representative of Bei Holdings Ltd.	—
Representative: Tseng Kuo-Chiang	1,355,221	6.73	54,700	0.27	2,125,234	10.55	Ho Wealth Investment Co., Ltd.	Representative of Chairman of Ho Wealth Investment Co., Ltd.	—
							Bei Holdings Ltd.	Representative of Chairman of Bei Holdings Ltd.	
							Exemplary Good Investment Co., Ltd.	Director, Exemplary Good Investment Co., Ltd.	
Ho Wealth Investment Co., Ltd.	1,518,628	7.54	—	—	—	—	Tseng Kuo-Chiang	Chairman of Ho Wealth Investment Co., Ltd.	—
							Bei Holdings Ltd.	Corporate Chairman of Bei Holdings Ltd.	—
								Corporate Shareholder of Bei Holdings Ltd.	—
Representative: Tseng Kuo-Chiang	1,355,221	6.73	54,700	0.27	2,125,234	10.55	Ho Wealth Investment Co., Ltd.	Chairman of Ho Wealth Investment Co., Ltd.	—
							Bei Holdings Ltd.	Representative of Chairman of Bei Holdings Ltd.	
							Exemplary Good Investment Co., Ltd.	Director, Exemplary Good Investment Co., Ltd.	
Tseng Kuo-Chiang	1,355,221	6.73	54,700	0.27	2,125,234	10.55	Ho Wealth Investment Co., Ltd.	Chairman of Ho Wealth Investment Co., Ltd.	—
							Bei Holdings Ltd.	Representative of Chairman of Bei Holdings Ltd.	
							Exemplary Good Investment Co., Ltd.	Director of Exemplary Good Investment Co., Ltd.	
Jenmat Invest Corp.	600,333	2.98	—	—	—	—	Bei Holdings Ltd.	Corporate Shareholder of Bei Holdings Ltd.	—
Representative: Wang Yu-Chun	—	—	—	—	—	—	Bei Holdings Ltd.	Representative of corporate Shareholder of the board of directors, Bei Holdings Ltd.	—
Y&C Invest LTD.	757,500	3.76	—	—	—	—	Bei Holdings Ltd.	Corporate Shareholder of Bei Holdings Ltd.	—
Representative: Cheng Hui-Yun	194,405	0.97	5,000	0.02	757,500	3.76	Bei Holdings Ltd.	Representative of corporate Shareholder of the board of directors, Bei Holdings Ltd.	—
Chu Sen investment Ltd.	636,300	3.16	—	—	—	—	Bei Holdings Ltd.	Corporate Shareholder of Bei Holdings Ltd.	—

Name	Shares Held by the Person		Shares Held by Spouse and Minor Children		Shares Held in the Name of Others		Names and Relationships of the Top Ten Shareholders Who Are Related Parties, Spouses, or Relatives Within the Second Degree of Kinship		Note
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Name (or Full Name)	Relations	
Representative: Chen Sheng-Piao	227,250	1.13	—	—	636,300	3.16	Bei Holdings Ltd.	Supervisor of Bei Holdings Ltd.	—
Cheng Chun-chung	1,467,000	7.28	—	—	—	—	—	—	—
Hsu Pei-Tzu	703,000	3.49	—	—	—	—	—	—	—
Exemplary Good Investment Co., Ltd.	606,606	3.01	—	—	—	—	Tseng Kuo-Chiang	Director, Exemplary Good Investment Co., Ltd.	—
Representative: Lin Mei-Shuang	54,700	0.27	1,355,221	6.73	—	—	Ho Wealth Investment Co., Ltd.	Spouse of the Chairman of Ho Wealth Investment Co., Ltd.	—
							Bei Holdings Ltd.	Spouse of the Representative of the Corporate Chairman of Bei Holdings Ltd.	—
							Tseng Kuo-Chiang	Spouse	—
Liao Pei-Chun	570,000	2.83	13,000	0.06	457,000	2.27	Bei Holdings Ltd.	Representative of Corporate Director of Bei Holdings Ltd.	—

IX. Number of shares held by the company, the company's directors, supervisors, managers, and enterprises directly or indirectly controlled by the company in the same invested enterprise, and the combined calculation of shareholding percentage

March 31, 2026; Unit: Shares

Invested Enterprise	Investment by the Company		Investment by Directors, Managers, and Directly or Indirectly Controlled Enterprises		Combined Investment	
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage
Gen II Ideas Japan Co., Ltd.	9,900	100%	—	—	9,900	100%
GENII IDEAS (S) PET. LTD.	3,000,000	100%	—	—	3,000,000	100%
GENII IDEAS GmbH	25,000	100%	—	—	25,000	100%
GENII IDEAS USA CORPORATION	1,000,000	100%	—	—	1,000,000	100%

### III. Fundraising Situation

#### I. Capital and Shares

##### (I) Source of Capital

##### 1. History of Capital Formation

Unit: Shares; NTD

Month	Issue Price	Authorized Capital		Paid-in Capital		Note		
		Number of shares	Amount	Number of shares	Amount	Source of Capital	Capital Increase by Assets Other than Cash	Others
January 2018	10	2,000,000	20,000,000	2,000,000	20,000,000	Initial Capital	None	January 23, 2018 Jing-Shou-Zhong-Zi No. 10733050590
August 2018	10	5,100,000	51,000,000	5,100,000	51,000,000	Capital Increase NTD 31,000,000	None	August 17, 2018 Jing-Shou-Zhong-Zi No. 10733482460
August 2019	10	10,300,000	103,000,000	10,300,000	103,000,000	Capital Increase NTD 37,210,000 Capitalization of Retained Earnings NTD 14,790,000	None	August 29, 2019 Jing-Shou-Zhong-Zi No. 10833535940
October 2021	10	25,000,000	250,000,000	13,100,000	131,000,000	Capital Increase NTD 28,000,000	None	October 14, 2021 Jing-Shou-Zhong-Zi No. 11033638170
November 2021	10	25,000,000	250,000,000	3,537,000	35,370,000	Cash capital reduction 95,630,000	None	November 22, 2021 Jing-Shou-Zhong-Zi No. 11033721380
December 2021	10	25,000,000	250,000,000	10,300,000	103,000,000	Cash capital increase 67,630,000	None	December 21, 2021 Jing-Shou-Zhong-Zi No. 11033789750
January 2022	10	25,000,000	250,000,000	15,150,000	151,500,000	Capitalization of retained earnings 48,500,000	None	January 6, 2022, Jing-Shou-Zhong-Zi No. 11133001850
November 2022	20	25,000,000	250,000,000	15,500,000	155,000,000	Cash capital increase 3,500,000	None	November 18, 2022 Jing-Shou-Zhong-Zi No. 11133709270
April 2023	70	30,000,000	300,000,000	16,800,000	168,000,000	Cash capital increase 13,000,000	None	April 07 2023 Jing-Shou-Zhong-Zi No. 11233193300
March 2025	70	30,000,000	300,000,000	19,800,000	198,000,000	Cash capital increase 30,000,000	None	March 19, 2025 Jing-Shou-Shang-Zi No. 11430396550
November 2025	57	30,000,000	300,000,000	20,142,000	201,420,000	Cash capital increase 3,420,000	None	November 25, 2025 Jing-Shou-Shang-Zi No. 11430896920

## 2. Types of Shares

April 27, 2026; Unit: Shares

Types of Shares	Authorized Capital			Note
	Outstanding Shares	Unissued Shares	Total	
Registered Common Shares	20,142,000	9,858,000	30,000,000	stocks listed on TWSE

## (II) List of Major Shareholders

March 31, 2026; Unit: Shares

Name of major shareholder	Shares	Number of shares held	Shareholding percentage(%)
Bei Holdings Ltd.		6,553,400	32.54
Ho Wealth Investment Co., Ltd.		1,518,628	7.54
Cheng Chun-Chung		1,467,000	7.28
Tseng Kuo-Chiang		1,355,221	6.73
Y&C Invest Ltd.		757,500	3.76
Hsu Pei-Tzu		703,000	3.49
Chu Sen Investment Ltd.		636,300	3.16
Exemplary Good Investment Co., Ltd.		606,606	3.01
Jenmat Invest Corp.		600,333	2.98
Liao Pei-Chun		570,000	2.83

## (III) Company Dividend Policy and Implementation Status

### 1. Dividend Policy as Defined in the Company's Articles of Incorporation

If the Company has profits after the annual final accounting, it shall first pay taxes and cover previous losses, then allocate 10% as a legal reserve, but this restriction does not apply if the legal reserve has reached the Company's paid-in capital; special reserves shall be allocated or reversed according to operational needs and legal requirements. If there are still profits, they shall be combined with the undistributed profits from the previous quarters as distributable profits. The Board of Directors shall prepare a profit distribution proposal and submit it to the shareholders' meeting for resolution. When distributing profits each quarter, the Company shall first estimate and reserve the taxes payable, cover losses according to law, allocate a legal reserve, and estimate and reserve employee and director compensation. However, this restriction does not apply if the legal reserve has reached the paid-in capital. When the aforementioned profit distribution is made by issuing new shares, it shall be handled in accordance with Article 240 of the Company Act; if distributed in cash, it shall be resolved by the Board of Directors.

The Company's dividend policy shall be based on the current and future development plan, and the factors of the domestic industry competition, investment environment and capital needs, etc. The Company may distribute dividends in the form of stock or cash dividends, with reference to the general dividend distribution level of the same industry and the capital market, as the basis for dividend distribution. In addition to the distribution of earnings as stipulated in the preceding paragraph, when the company has profits in the current fiscal year, the shareholders' dividends distributed

to shareholders shall not be less than 10% of the distributable earnings for the current year. However, if the distributable earnings are less than 20% of the paid-in capital, the company may choose not to distribute dividends. The proportion of cash dividends distributed shall be at least (not less than) 10% of the total dividends.

When the Company distributes shareholders' dividends, legal reserve, and capital reserve in whole or in part in cash, it is authorized to be resolved by the Board of Directors with the attendance of more than two-thirds of the directors and the approval of a majority of the directors present, and reported to the shareholders' meeting.

2. Dividend Distribution Resolved for This Year:

The Company's cash dividend distribution for 2025 is as follows:

2025	Board Resolution Date (YYYY/MM/DD)	Dividend Distribution Date (YYYY/MM/DD)	Cash Dividend Per Share (NTD)	Total Cash Dividend Amount(NTD)
First Quarter	2025/05/14	2025/10/31	0.65	12,870,000
Second Quarter	2025/08/08	2026/01/30	0.73726541	14,850,000
Third Quarter	2025/11/07	2026/04/30	0.75	15,106,500
Fourth Quarter	2026/03/10	2026/07/31	1.60	32,227,200
Total			3.73726541	75,053,700

Fiscal Year	Dividend Per Share (Common Stock)		Date of Board of Directors' resolution	Book Closure Date	Record Date	Distribution Date
	Stock dividends	Cash dividends				
2025 First Quarter	-	0.65	2025/05/14	2025/10/01~ 2025/10/05	2025/10/05	2025/10/31
2025 Second Quarter	-	0.73726541	2025/08/08	2026/01/01~ 2026/01/05	2026/01/05	2026/01/30
2025 Third Quarter	-	0.75	2025/11/07	2026/03/31~ 2026/04/04	2026/04/05	2026/04/30
2025 Fourth Quarter	-	1.60	2026/03/10	2026/07/01~ 2026/07/05	2026/07/05	2026/07/31

3. The Company expects no significant changes to its future dividend policy.

(IV) Impact of the proposed stock dividends without compensation on the Company's business performance and earnings per share at this shareholders' meeting

No stock dividends are proposed for this shareholders' meeting, and the Company has not publicly disclosed any financial forecasts. Therefore, pursuant to Letter No. Tai-Tsai-Cheng-(I)-00371 dated February 1, 2000, disclosure is not required.

(V) Employee and Director, Supervisor Compensation

1. Percentages or ranges of employee, director and supervisor compensation as stated in the Company's Articles of Incorporation

If the Company has profits for the year, no less than 1% shall be allocated as

employee compensation and no more than 5% as director compensation. However, if the Company still has accumulated losses, it shall reserve the amount needed to cover these losses in advance. Employee compensation may be distributed in the form of stock or cash, and the recipients may include employees of controlling or subsidiary companies who meet certain conditions set by the Board of Directors.

2. Basis for estimating employee, director and supervisor compensation amounts for this period, basis for calculating the number of shares for stock-based employee compensation, and accounting treatment for differences between actual distribution amounts and estimated amounts

The Company's Board of Directors resolved to allocate 5% of the 2025 profits as employee compensation to be distributed in cash, and 1% as director compensation. If there is any difference between the actual distribution amount and the estimated amount, it will be treated as a change in accounting estimate and adjusted in the accounts in the year of the shareholders' meeting resolution.

3. Board of Directors' approval of compensation distribution

- (1) Employee compensation and director/supervisor compensation distributed in cash or stock

On March 10, 2026, the Board of Directors resolved to distribute 2025 employee compensation of NT\$8,233 thousand and directors' remuneration of NT\$1,647 thousand, all in cash, representing 5% and 1%, respectively, of income before income tax prior to the deduction of employee compensation and directors' remuneration, in compliance with the Company's Articles of Incorporation. The above amounts are the same as the related expenses recognized for 2025.

- (2) Ratio of employee compensation distributed in stock to the sum of current after-tax net profit and total employee compensation

The distribution method for the Company's 2025 employee compensation was approved by the Board of Directors on March 10, 2026, with the resolution that the compensation be distributed in cash. Therefore, this is not applicable.

4. Actual distribution of employee, director and supervisor compensation in the previous year (including number of shares, amount, and share price), and explanation of any differences, reasons, and handling if there are differences from the recognized compensation for employees, directors and supervisors:

The Company reported at the Annual General Shareholders' Meeting on June 20, 2025 that 2024 employee compensation of NT\$6,321 thousand and directors' remuneration of NT\$1,264 thousand were distributed entirely in cash. There was no difference between the amounts distributed and the amounts recognized as employee compensation and directors' remuneration.

(VI) Company's repurchase of its own shares: None.

II. Corporate Bond Issuance Status: Not applicable.

III. Preferred Stock Issuance Status: Not applicable.

IV. Global Depository Receipt Issuance Status: Not applicable.

V. Employee Stock Options Status

(I) Status of the Company's unexpired employee stock options as of the annual report printing date and their impact on shareholders' equity

April 27, 2026

Employee Stock Option Type	2023 First Employee Stock Options
Effective date of declaration and total number of units	Not applicable (Note 1); 1,000 units (Note 2)
Issuance Date	June 2, 2023
Duration of existence	5 years
Number of Units Issued	1,000 units
Number of Units Still Available for Issuance	0 unit
Ratio of Issuable Shares to Total Issued Shares	4.96%
Exercisable Period	From the date when the exercisable period is fulfilled until the expiration of the duration period
Method of Fulfillment	Delivery through issuance of new common shares
Restriction period and ratio (%) for exercising options	After 2 years, cumulative exercisable option ratio 50% After 3 years, cumulative exercisable option ratio 75% After 4 years, cumulative exercisable option ratio 100%
Number of shares acquired through exercise	342,000 shares
Amount of executed subscription	NTD 3,420,000
Number of unexercised subscription shares	433,000 shares (Note 3)
Subscription price per share for unexercised options	NTD 57 (Note 4)
Percentage of unexercised subscription shares to total issued shares	2.15%
Impact on shareholders' equity	This issuance of employee stock options is intended to attract and retain the Company's employees and key talent, while linking their incentives to the interests of all shareholders and the results of ESG implementation. The employee stock options are subject to different vesting periods and exercise ratios. In addition,

Employee Stock Option Type	2023 First Employee Stock Options
	the number of unexercised shares underlying the options represents 2.15% of the Company's total issued shares; therefore, there is no material dilutive impact on equity during the exercise period.

Note 1: When the Company issued these employee stock options, it was not yet a public company. The issuance was approved by the Board of Directors in accordance with Article 167-2 of the Company Act.

Note 2: Each unit of stock option can subscribe for 1,000 common shares.

Note 3: The number of unexercised subscription shares is the issued exercisable shares minus the number of shares for which options have expired or been waived.

Note 4: Calculated in accordance with Article 13, Paragraph 1 of the Regulations Governing the Issuance and Subscription of the 2023 First Employee Stock Options, the exercise price was adjusted from NT\$58 per share to NT\$57 per share.

(II) Names of managers who have acquired employee stock options and the top ten employees who have acquired the most stock options, and the status of acquisition and subscription as of the annual report printing date

April 27, 2026; Unit: thousand shares; NTD thousand

Category	Title	Name	Number of Options Acquired	Percentage of Acquired Options to Total Issued Shares	Exercised				Unexercised			
					Number of shares	Subscription Price	Subscription Amount	Percentage of Subscription Shares to Total Issued Shares	Number of shares	Subscription Price (Note 1)	Subscription Amount	Percentage of Subscription Shares to Total Issued Shares
Manager	Manager	Wang Pei-Yu	174	0.86%	79	57	4,503	0.39%	87	57	4,959	0.43%
	Assistant Manager	Lai Yi-Ling										
	Manager	Hsien Han-Yun										
	Manager	Lin Chia-Ying										
Employees	Manager	Kuo Han-Chun	270	1.34%	101	57	5,757	0.50%	135	57	7,695	0.67%
	Manager	Weng Chih-Yu										
	Manager	Lin Shang-Tse										
	Manager	Lee Hung-Chieh										
	Senior Engineer	Cheng Yu-Chen										
	Section Chief	Pan Lin-Tzu										
	Administrator	Peng Shu-Hui										
	Senior Engineer	Yang Chih-Chao										
	Senior Administrator	Hsu Li-Chen										
	Senior Administrator	Yang Ssu-Wen										

Note 1: Calculated in accordance with Article 13, Paragraph 1 of the Regulations Governing the Issuance and Subscription of the 2023 First Employee Stock Options, the exercise price was adjusted from NT\$58 per share to NT\$57 per share.

VI. Status of Restricted Stock Awards: None.

VII. Status of New Share Issuance in Connection with Mergers or Acquisitions or with Acquisitions of Shares of Other Companies: The Company has not issued new shares or corporate bonds in connection with mergers, acquisitions of shares of other companies.

VIII. Implementation Status of Capital Allocation Plans

As of the quarter immediately preceding the printing date of this annual report, the Company had no previous issuances or private placements of securities that had not yet been completed, nor any that had been completed within the most recent three years but whose planned benefits had not yet materialized.

## IV. Business Overview

### I. Business Content

#### (I) Business Scope

##### 1. Main content of business operations

- (1) Planning, design, construction, and construction integration services for facility supply system engineering in high-tech plants.
- (2) Equipment services
- (3) Service revenue

##### 2. Business proportion percentage

Unit: NTD thousand

Items \ Year	2024		2025	
	Operating revenue	%	Operating revenue	%
High-tech Industry Factory Utility Supply System Engineering	827,927	97.31	1,072,027	97.24
Equipment Services	22,863	2.69	27,749	2.52
Service revenue	-	-	2,678	0.24
<b>Total</b>	<b>850,790</b>	<b>100.00</b>	<b>1,102,454</b>	<b>100.00</b>

##### 3. Current products and services of the Company

###### (1) Planning, design, and construction of high-tech factory utility supply system engineering

- ① High-tech factory gas secondary distribution system installation engineering.
- ② High-tech factory integrated secondary distribution system installation engineering.
- ③ High-tech factory gas supply system design and construction engineering.
- ④ Facility MEP System Integration Solutions
- ⑤ Green Energy and Renewable Energy ESG Solutions

###### (2) Equipment services

- ① Development, manufacturing, and maintenance of components and parts related to process equipment.
- ② Optimization of piping process workflows, and development of mechanisms, auxiliary tools, and jigs
- ③ Process equipment optimization and upgrade solutions
- ④ Cross-industry application solutions for laser light sources
- ⑤ After-sales and technical support

### (3) Service revenue

- ① Assisting project owners in the tendering, supervision, and management of turnkey facility engineering projects.

### 4. Planned development of new products

The Company will continue to expand cooperation opportunities for solutions involving equipment and technology applications, and will establish a technical service team to broaden its industry service scope. At the same time, by integrating independently developed green products for energy conservation and carbon reduction, the Company will further apply its core capabilities to comprehensive customer solutions, thereby effectively enhancing service efficiency, helping customers simplify management processes, and becoming their long-term strategic partner with value-added benefits. The new products or services planned for development by the Company are as follows:

- (1) Comprehensive after-sales service and technical support.
- (2) Customized solutions for facility-related equipment, consumables, or components
- (3) Multi-system integration services for facility engineering.
- (4) Cross-industry application services for laser light sources.

## (II) Industry Overview

### 1. Current status and development of the industry

The Company focuses on facility system engineering and equipment services for high-tech plants and is part of the upstream equipment-related supply chain of the semiconductor manufacturing industry. Its major customers include domestic wafer foundries and memory manufacturers. Accordingly, the Company operates within the semiconductor industry. The following section analyzes the current status and development trends of the semiconductor industry globally, in Taiwan, and in major overseas regions:

#### (1) Global Semiconductor Industry

In 2025, the global semiconductor market continued to grow, driven by demand from AI applications. According to data from the Semiconductor Industry Association (SIA), the global semiconductor market reached US\$791.7 billion in 2025, representing an annual growth rate of approximately 25.6%. The main growth drivers came from increasing demand for AI computing, data centers, AI accelerators, and high-bandwidth memory (HBM). Logic chips and memory products were the primary growth drivers, with the logic chip market growing by 39.9% year-on-year and the memory market growing by 34.8%.

Looking ahead to 2026, supported by the continued expansion of demand for artificial intelligence and high-performance computing, the global semiconductor industry is expected to maintain strong growth momentum. According to forecasts by the World Semiconductor Trade Statistics (WSTS), the global semiconductor market is expected to approach US\$975 billion in 2026, with an annual growth rate

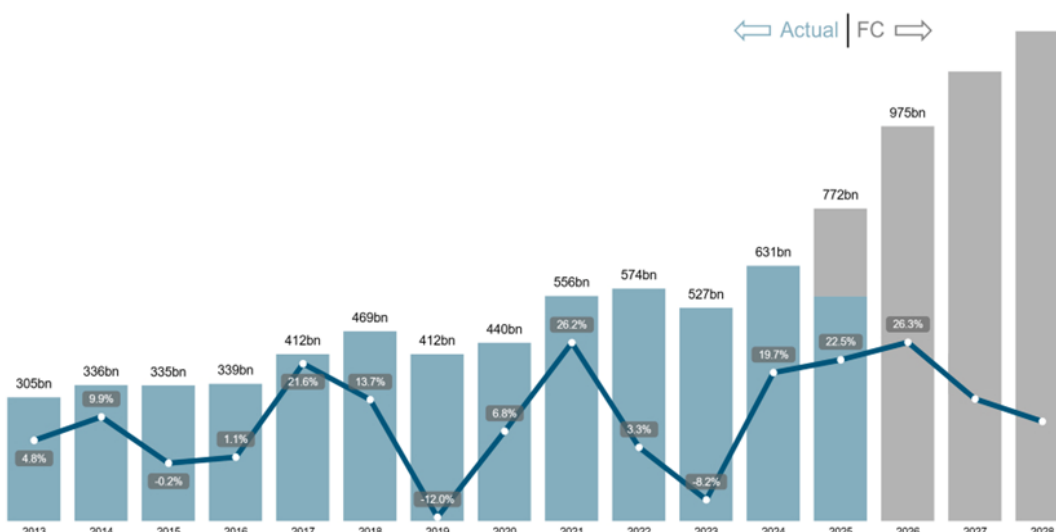
of more than 25%, nearing the milestone of US\$1 trillion in market size. The main growth drivers are expected to continue to come from logic chips and memory products, while demand for AI computing chips, high-bandwidth memory (HBM), and data center-related chips is also expected to continue increasing. It is worth noting that, due to their high average selling prices (High ASP) and high technological content, AI-related chips have a significant impact on output value. Although they account for a relatively low proportion of shipment volume, they represent a very high proportion of total output value. It is estimated that AI-related chips may contribute approximately half of industry revenue in 2026.

With the rapid adoption of artificial intelligence (AI) applications, global technology companies have significantly increased their investments in AI infrastructure, including data center construction, AI accelerator chips, and high-speed interconnect technologies. These investments are further driving demand for semiconductor manufacturing equipment, materials, and wafer fabrication capacity expansion. For the Company, as global semiconductor manufacturers actively expand advanced process and advanced packaging capacity, the market opportunities for related facility system engineering and equipment maintenance services are expected to expand accordingly, providing solid support for the Company’s long-term operational growth.

### Global Semiconductor Market Development Trends

#### Global semiconductor market (billion US\$)

Actual & Forecast in billion US\$, YoY growth in percent



Data Source: WSTS

## Global Semiconductor Regional Market Sales Revenue

Autumn 2025	Amounts in US\$M			Year on Year Growth in %		
	2024	2025	2026	2024	2025	2026
<b>Americas</b>	195,123	251,926	338,574	45.2	29.1	34.4
<b>Europe</b>	51,250	54,127	60,429	-8.1	5.6	11.6
<b>Japan</b>	46,739	44,835	50,164	0.0	-4.1	11.9
<b>Asia Pacific</b>	337,437	421,354	526,293	16.4	24.9	24.9
<b>Total World - \$M</b>	630,549	772,243	975,460	19.7	22.5	26.3
<b>Discrete Semiconductors</b>	31,026	30,900	33,436	-12.7	-0.4	8.2
<b>Optoelectronics</b>	41,095	42,597	45,020	-4.8	3.7	5.7
<b>Sensors</b>	18,923	20,894	22,713	-4.1	10.4	8.7
<b>Integrated Circuits</b>	539,505	677,852	874,291	25.9	25.6	29.0
Analog	79,588	85,552	91,988	-2.0	7.5	7.5
Micro	78,633	84,839	96,620	3.0	7.9	13.9
Logic	215,768	295,892	390,863	20.8	37.1	32.1
Memory	165,516	211,568	294,821	79.3	27.8	39.4
<b>Total Products - \$M</b>	630,549	772,243	975,460	19.7	22.5	26.3

Data Source: WSTS

As shown in the table above, from the perspective of regional markets, demand exhibits clear geographical distribution characteristics and is mainly concentrated in key technology R&D and manufacturing hubs:

### ①Americas and Asia Pacific

Benefiting from the strong demand for AI chips and memory products, revenues in the Americas and Asia Pacific are expected to grow by 29.1% and 24.9%, respectively, making them the regions with the strongest global growth momentum.

### ②Europe and Japan

The European market is expected to grow by 5.6%, while the Japanese market is projected to decline slightly by 4.1%, mainly due to structural adjustments in downstream industries.

## (2) Taiwan Semiconductor Industry

Benefiting from the deep penetration of the global AI wave, Taiwan, as a key pillar of the semiconductor supply chain, is fully aligning its IC design, manufacturing, packaging, and testing industries with emerging computing demand, driving its output value into a period of high growth in 2025. In the post-Moore's Law era, advanced packaging has become a core engine for overcoming performance bottlenecks. In particular, forward-looking technologies such as heterogeneous integration, 2.5D/3D IC stacking, and co-packaged optics (CPO) have become key areas of market focus. Although the IC design segment may be affected by short-term market fluctuations, the overall industry continues to demonstrate strong growth resilience, supported by robust demand from end applications such as AI PCs, AI smartphones, and automotive electronics.

According to statistics released by the Industrial Economics and Knowledge Center (IEK) of the Industrial Technology Research Institute (ITRI) in October

2025, driven by continued growth in demand for artificial intelligence (AI), high-performance computing (HPC), data centers, and high-end electronic products, the output value of Taiwan's semiconductor industry is expected to further increase to NT\$6.4825 trillion in 2025, representing annual growth of 22.0%. This momentum is expected to continue into 2026, when the output value is projected to exceed NT\$7.1 trillion. Although the overall growth rate is expected to moderate to 10.0% due to a higher base, the industry structure has already demonstrated a trend of long-term and steady expansion driven by AI data centers and high-performance computing (HPC).

Output Value of Taiwan's IC Industry in 2026



Data Source: ITRI IEK compilation (2025/10)

Demand for AI chips and high-performance computing (HPC) has become the primary growth driver, supporting the continued full utilization of 3nm process capacity, the gradual introduction of 2nm process technology, and the development of advanced packaging technologies. Overall, the IC design, manufacturing, and packaging and testing industries have maintained steady growth, further strengthening Taiwan's key position in the global semiconductor supply chain.

According to TrendForce's foundry industry research released in March 2026, advanced process technologies continued to benefit in 2025 from demand driven by AI server GPUs, Google TPUs, and new smartphone products, resulting in strong shipment performance. In terms of mature process technologies, demand for power management ICs related to servers and edge AI remained stable, supporting high utilization rates for 8-inch capacity. Driven by these factors, the combined output

value of the world's top ten foundries reached approximately US\$169.5 billion in 2025, representing year-on-year growth of 26.3% and setting a record high. Among them, TSMC benefited from demand for 3nm process technology and shipments of flagship smartphone chips, demonstrating exceptionally strong growth momentum. Its full-year revenue reached US\$122.54 billion, representing year-on-year growth of 36.1%, while its market share increased from 64.4% in 2024 to 69.9%, maintaining its position as the global leader. Samsung Foundry, SMIC, and UMC ranked second to fourth, respectively.

## 2025 Global Foundry Market Analysis

### 2025年全球前十大晶圆代工业者营收排名(unit: US\$M)

Rank	Company	Revenue			Market Share	
		2025	2024	YoY	2025	2024
1	台积电(TSMC)	122,543	90,047	36.1%	69.9%	64.4%
2	三星(Samsung)	12,634	13,152	-3.9%	7.2%	9.4%
3	中芯国际(SMIC)	9,327	8,030	16.2%	5.32%	5.7%
4	联电(UMC)	7,629	7,234	5.5%	4.35%	5.2%
5	格芯(GlobalFoundries)	6,791	6,750	0.6%	3.87%	4.8%
6	华虹集团(HuaHong Group)	4,500	3,595	25.2%	2.6%	2.6%
7	高塔半导体(Tower)	1,566	1,436	9.1%	0.89%	1.03%
8	世界先进(VIS)	1,561	1,371	13.8%	0.89%	0.98%
9	合肥晶合(Nexchip)	1,514	1,286	17.7%	0.86%	0.92%
10	力积电(PSMC)	1,404	1,304	7.7%	0.80%	0.93%
Total of Top 10		169,469	134,204	26.3%	97%	96%

注1：2024--1美元兑换1,363韩元；1美元兑换32.1台币。2025--1美元兑换1,421韩元；1美元兑换31.2台币  
注2：三星仅计入晶圆代工事业部营收，力积电仅计入记忆体与逻辑晶圆代工营收，华虹集团含华虹宏力及上海华力

Source: TrendForce, Mar. 2026



Data Source: TrendForce (2026/03)

As Moore's Law gradually approaches its physical limits, advanced packaging technology has become a key factor in enhancing chip performance. Through heterogeneous integration, multiple chips can be integrated into a single package, improving data transmission bandwidth while reducing latency and power consumption. AI accelerators are commonly paired with high-bandwidth memory (HBM), making advanced packaging technologies such as CoWoS important solutions in the AI chip supply chain.

Taiwan has a leading advantage in the field of advanced packaging technology. With the rapid growth in demand for AI chips, advanced packaging capacity such as CoWoS continues to expand, further driving the development of 2.5D/3D IC heterogeneous integration and serving as an important foundation for the global AI and high-performance computing (HPC) industries.

In addition, Taiwan's IC packaging and testing industry is actively developing heterogeneous integration and advanced packaging technologies, while strengthening cooperation with foundry companies. According to estimates by the Industrial Economics and Knowledge Center (IEK) of the Industrial Technology Research Institute (ITRI), the output value of Taiwan's IC packaging and testing

industry is expected to reach NT\$710.4 billion in 2025, representing year-on-year growth of 13.9%, indicating that AI applications continue to provide growth momentum for the industry.

In 2026, the output value of Taiwan’s IC packaging and testing industry is expected to increase to NT\$759.0 billion. The expansion and capacity upgrade momentum of advanced packaging and testing companies is expected to remain strong, maintaining steady growth of 6.8%. As AI applications expand from large-scale data centers to end consumer electronics, such as AI PCs and AI smartphones, demand for advanced packaging for high-performance computing chips is expected to transition from a period of rapid growth to a phase of stable expansion.

Annual Growth Trend of Taiwan’s IC Packaging and Testing Industry Output Value



### (3) Semiconductor Industry in Major Overseas Regions

#### ① United States

From 2025 to 2026, the U.S. semiconductor industry demonstrated the strongest growth momentum globally. According to WSTS’s Autumn 2025 forecast, semiconductor sales in the Americas are expected to grow by 29.1% in 2025, with the growth rate further expanding to 34.4% in 2026, continuing to rank first among all regions worldwide. The Americas are expected to serve as the core engine driving the global semiconductor industry beyond the US\$1 trillion output value threshold. This wave of growth is mainly driven by explosive demand for advanced process chips arising from generative artificial intelligence (AI) and high-performance computing (HPC). In addition, the implementation of subsidies under the CHIPS Act has accelerated the shift toward localized manufacturing and brought related equipment installation into a peak period. In particular, advanced process fabs in Arizona and Texas are entering a period of capacity

expansion. According to SEMI reports, this is expected to significantly increase fab equipment spending in the United States. According to Gartner research, the AI chip market is expected to grow at a compound annual growth rate of more than 15% over the next five years. Due to the high average selling prices (High ASP) and high technological content of AI chips, AI-related applications are expected to contribute nearly half of global semiconductor output value in 2026, further strengthening the United States' position as a global center for chip design and computing infrastructure.

② Asia Pacific (including Japan, Singapore, and India)

As the global center of semiconductor manufacturing and supply chains, the Asia Pacific region is expected to maintain a stable and high growth rate of 24.9% in both 2025 and 2026. After undergoing structural adjustments, the Japanese market is expected to see a strong rebound of 11.9% in 2026. Its growth momentum will mainly come from the official ramp-up of production capacity at JASM's Kumamoto fab, a joint venture among TSMC, Sony, and DENSO. This is expected to drive process technologies from mature 12/16/22/28nm nodes toward more advanced technologies, while attracting local supply chain and key consumables providers to return, thereby strengthening Japan's competitiveness in automotive electronics and power semiconductors. Singapore, supported by its advantages in logistics and policy environment, continues to attract global leading companies to expand mature-node and advanced packaging capacity, making it a key relay hub for regional supply chain resilience. Notably, India's semiconductor industry is entering a historic breakthrough phase. With the "India Semiconductor Mission 2.0" receiving an additional US\$4.4 billion in subsidies under the 2026 budget, several large-scale wafer fab and OSAT packaging and testing projects have been approved for implementation. Overall, benefiting from the replacement cycle of edge AI devices and the rise of manufacturing clusters in India and Southeast Asia, the Asia Pacific region is rapidly evolving from a single production base into a comprehensive strategic hub integrating design, manufacturing, and testing capabilities.

③ Germany

As a leader in Europe's semiconductor industry, Germany is actively promoting the realization of European chip sovereignty by leveraging its highly integrated automotive industry chain and leading power semiconductor technologies. Benefiting from the policy direction of the European Chips Act, large-scale projects in semiconductor clusters such as Dresden, Germany, are accelerating. The market expects 2026 to enter an intensive phase of facility delivery and equipment installation for related projects, and demand for related

technical services is expected to expand accordingly. This reflects Europe’s tangible progress in strengthening chip autonomy in the automotive and Industry 4.0 sectors..

## 2. Relationship between Industry Upstream, Midstream, and Downstream

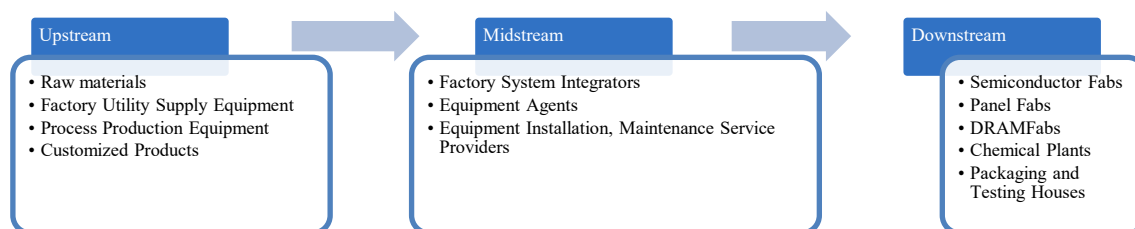
The Company primarily provides two major categories of services: engineering services and equipment services. It operates in the engineering integration and equipment service segment of the semiconductor industry supply chain, maintaining close cooperation with upstream material and equipment suppliers as well as downstream semiconductor manufacturers.

In terms of engineering services, since its establishment, the Company has focused on secondary gas piping hook-up engineering as its core business, and has gradually expanded into process supply system engineering for high-tech facility systems, including piping and system engineering related to water, electricity, gas, and chemicals. Whether for single-system engineering or multi-system integration projects, the Company is able to provide overall planning, design, and installation services based on customer needs, thereby improving the operational efficiency of facility systems and the quality of engineering integration.

In terms of equipment services, the Company provides equipment trading, equipment installation, maintenance, and other related services. It can also carry out equipment design and development based on customer needs or assist in identifying alternative components to address shortages of critical components or equipment upgrade requirements, thereby ensuring the stable operation of customers’ production equipment.

Overall, by integrating engineering technologies and equipment services, the Company connects upstream equipment and material suppliers with downstream semiconductor manufacturing customers, forming a complete industrial service chain while continuously enhancing its engineering integration capabilities and service value.

The upstream, midstream, and downstream relationships of this industry are as follows:



## 3. Various Product Development Trends

The Company’s products and services are primarily applied in the semiconductor industry. Semiconductors serve as a critical foundation for global technology and the digital economy, and are widely used in smartphones, computers, data centers, artificial intelligence (AI), medical equipment, smart vehicles, and other fields. In recent years, driven by the rapid growth of demand for AI, high-performance computing (HPC), and

data centers, the global semiconductor industry has continued to expand its investments, which in turn has increased demand for semiconductor equipment and high-tech facility engineering.

As semiconductor processes continue to advance toward more advanced nodes, process equipment has become increasingly precise and complex, further elevating the importance of related process support systems. Among these, the delivery quality, purity, and safety of specialty gases, specialty chemicals, and power systems are particularly critical. The Company's primary revenue source is secondary gas piping hook-up engineering, for which it has established mature engineering integration and project management processes. Through single-window services, the Company integrates customer requirements and supplier resources to help customers improve engineering efficiency and shorten the preparation time for mass production during new fab construction or capacity expansion.

In addition, as process technologies continue to evolve, semiconductor fabs must adjust their production line configurations in response to market demand. As a result, de-hookup of existing equipment and system modification projects have also become important service items. Since the related equipment often involves highly hazardous gases and chemical substances, de-hookup operations require rigorous operating procedures and safety management mechanisms, giving such engineering services relatively high technical barriers.

On the other hand, the rapid increase in demand for AI chips, high-performance computing, and advanced packaging has driven global wafer fab capacity expansion and new fab investments, further boosting demand for high-tech facility system engineering. Given the substantial investment required for semiconductor processes, any abnormality in process supply systems may result in significant production losses. Customers therefore impose extremely high requirements on engineering quality and system stability, creating certain industry entry barriers for suppliers with proven engineering track records and technical capabilities.

In response to the increasingly diversified demand for high-tech facility engineering, the Company not only continues to deepen its core technologies in secondary gas piping hook-up engineering, but also actively expands the scope of its facility system engineering services to enhance overall engineering integration capabilities and strengthen market competitiveness.

#### 4. Competition Situation

In a competitive environment with numerous suppliers, the company has adjusted strategies to respond to market developments, with service that is closer to customer needs as our primary focus. The company has approached from another angle, centering on equipment operators and users, re-examining and rethinking our service and product positioning, plus the development of proprietary products by our equipment technology department, strengthening the company's advantages. In addition to providing customers with one-stop service content, we can truly understand customers' pain points and propose solutions to respond to this increasingly competitive factory utility system

engineering market, thus becoming the preferred primary supplier for customers' long-term cooperation.

(III) Technology and R&D Overview

1. R&D expenses invested in the most recent year and up to the printing date of the annual report

Unit: NTD thousand

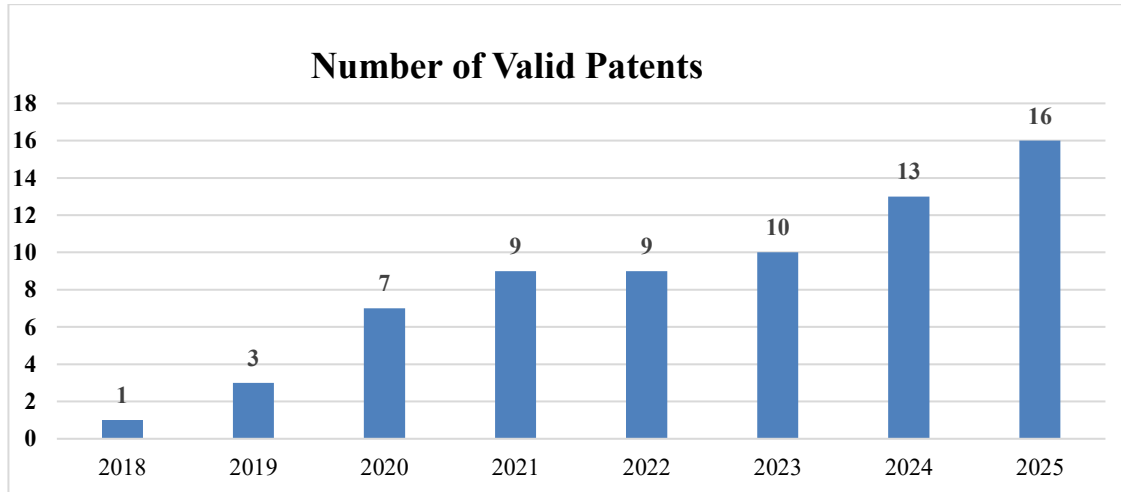
Item\Year	2025	First Quarter of 2026
R&D expenses	21,911	4,952
Percentage of Net Revenue	1.99%	1.21%

2. Successfully developed technologies or products in the most recent year and up to the printing date

Year	Product/Technology	Development Progress	R&D Results
2025	Pipeline Anti-crystallization Vibration Device	Completed and under sales	This product is a pipeline anti-crystallization vibration mechanism designed to delay the formation of crystals inside pipelines. By precisely controlling vibration frequency and amplitude, the device interferes with the crystallization process, slows the accumulation of deposits, and reduces flow blockage and process fluctuations caused by crystal buildup. This design can reduce the frequency of manual maintenance, enhance process continuity and system reliability, and support the high-tech industry's demand for stable and long-term pipeline system operation.
	Automatic Laser Welding Equipment for Metal Pipelines	Completed and under sales	This product is automatic laser welding equipment for metal pipelines developed in response to manpower challenges arising from declining birth rates and population aging. It is designed to reduce reliance on operators, improve engineering automation and efficiency, and ensure the safety and stability of pipeline welding. Through automated equipment, the product can address labor shortages while ensuring continuous production operations, thereby achieving sustainability goals that balance technological advancement with social needs.

Since its early stage of establishment, the Company has actively invested in the accumulation of product patents. By continuously deepening its product technologies and developing innovative patented products that are differentiated from those available

in the market, the Company has strengthened the added value of its products and enhanced its profitability. The Company also continues to invest in research and development and cultivate talent, while reviewing the capabilities required to support its future vision. Through these efforts, the Company has accumulated development capabilities year by year. The following figure shows the number of valid patents obtained by the Company in recent years:



To respond to the rapid development of the high-tech industry and customers' diversified needs, the Company continues to invest in engineering technologies and equipment R&D. Through its system integration capabilities and core technological advantages, the Company develops diversified solutions. Future technological development will focus on three major R&D areas: facility MEP system integration technologies, intelligent engineering technologies, and green energy ESG engineering technologies.

#### (1) Facility MEP System Integration Technologies

As semiconductor and high-tech manufacturing processes continue to advance toward more advanced nodes, the stability and precision requirements for facility supply systems, including power, cooling, water treatment, gases, and chemicals, have become increasingly stringent. The Company continues to invest in the R&D of facility MEP (Mechanical, Electrical, and Plumbing) system integration engineering technologies. Through engineering design optimization and system integration capabilities, the Company enhances the operational efficiency and reliability of facility supply systems. In terms of technology applications, the Company leverages its years of technical expertise and construction experience in secondary gas piping hook-up engineering and gradually extends its capabilities to overall facility system engineering integration, including process cooling water systems, water supply and drainage systems, power systems, and specialty gas supply systems. The Company provides comprehensive solutions for high-tech plants, covering planning, design, construction, and system integration, thereby helping customers improve fab construction efficiency and reduce engineering coordination costs.

## (2) Intelligent Engineering Technologies

To improve engineering construction efficiency and quality management capabilities, the Company continues to introduce intelligent engineering management and equipment application technologies. Through equipment automation, engineering process optimization, and digitalized management, the Company enhances engineering quality and construction efficiency. In addition, the Company continues to develop engineering equipment application technologies. For example, the introduction and optimization of laser welding equipment can improve construction precision and standardization, reduce construction time and manpower requirements, and further strengthen the competitiveness of the Company's engineering services.

## (3) Green Energy and Renewable Energy ESG Engineering Technologies

In response to the global trends of net-zero emissions and sustainable development, the Company incorporates ESG principles into its product development and engineering design processes, and continues to promote the development of technologies such as energy conservation and carbon reduction, material lightweighting, and resource recycling. In terms of green energy engineering applications, the Company leverages its engineering technology and equipment integration capabilities to develop recyclable and highly efficient engineering equipment and products, while continuously expanding applications in green manufacturing processes and energy-saving fields, so as to improve construction efficiency and reduce carbon emissions. The development of green energy and renewable energy ESG solutions not only helps customers achieve their sustainable development goals, but also supports the Company in expanding into diversified industry markets and strengthening its long-term corporate competitiveness.

## (IV) Long and Short-term Business Development Plans

### 1. Short-term Business Development Plan

#### (1) Enhance Service Efficiency and Product Competitiveness

With a focus on the needs of equipment users, the Company will continue to optimize service processes and quality. Through independent product development and technology integration, the Company aims to improve operational efficiency, reduce operating costs, and strengthen overall service value and profitability.

#### (2) Deepen Equipment Services and Key Component Capabilities

The Company will continue to accumulate experience in equipment agency and services, deepen customer service relationships, and gradually enhance its capabilities in the development and integration of key components, thereby increasing the added value of its equipment services.

#### (3) Strengthen Engineering Services and Project Integration Capabilities

The Company will establish a comprehensive engineering service team to enhance project execution and engineering integration capabilities, expand the scope of industries served, and develop diversified engineering service models.

#### (4) Expand Engineering Application Fields

The Company will continue to extend its engineering service technologies to other high-tech industries, introducing new technologies and innovative thinking to provide customers with integrated solutions.

(5) Promote Overseas Market Deployment

In response to customers' globalization strategies, the Company will gradually establish overseas locations, build localized service capabilities, and enhance real-time service efficiency and market competitiveness.

(6) Develop Core Technologies and Cross-disciplinary Collaboration

The Company will leverage its core laser technologies and collaborate across disciplines with research institutions and supplier resources to explore new markets, provide customized solutions to customers, and improve after-sales and technical service support in Taiwan and overseas.

2. Long-term Business Plan

(1) Establish Talent Development and Technical Knowledge Transfer Mechanisms

The Company will build a comprehensive talent development platform and recruitment channels to cultivate professional engineering and technical talent, strengthen organizational competitiveness, and respond to industry talent needs.

(2) Promote Sustainable Operations and ESG Development

The Company will continue to focus on sustainable development issues and work with customers and stakeholders to promote energy conservation, carbon reduction, and sustainable industry development, while integrating ESG concepts into its operations and management.

(3) Develop an Engineering Equipment and Technical Service Platform

The Company will develop equipment and systems related to pipeline welding, inspection, and other applications, and establish a service system for equipment operation training, maintenance, and welding certification. The Company will gradually develop business models for equipment leasing and technical services.

(4) Promote Product and Service Diversification

Through independent R&D and technology integration capabilities, the Company will develop products and services applicable to different industries, expand into diversified customer markets, and enhance its long-term growth momentum.

II. Market and Production Overview

(I) Market analysis

1. Main Product (Service) Sales (Provision) Regions

Unit: NTD thousand; %

Region \ Year	2024		2025	
	Amount	%	Amount	%
Domestic sales	747,206	87.82	860,861	78.09
Export sales	103,584	12.18	241,593	21.91
Total	850,790	100.00	1,102,454	100.00

2. Market Share

The Company is primarily engaged in secondary gas piping hook-up facility engineering for high-tech plants. At present, there are no professional research reports providing statistical data specifically for this business segment. With reference to the analysis by an analyst from the Market Intelligence & Consulting Institute (MIC), facility engineering accounts for approximately 30% to 50% of fab construction expenditures, while equipment accounts for approximately 50% to 70%. Accordingly, the Company estimates the ratio of facility engineering expenditures to equipment expenditures at 3:7. According to a market report released by SEMI in 2025, the surge in demand for AI and high-performance computing (HPC) has driven investment in advanced processes and packaging in Taiwan. Taiwan's semiconductor equipment sales in 2024 were estimated to be approximately US\$24.9 billion. Based on facility engineering expenditures accounting for 30%, the estimated amount of facility engineering expenditures is approximately NT\$231,570,000 thousand, calculated using an exchange rate of 31. Based on the Company's 2025 revenue of NT\$1,102,454 thousand, the Company's market share in Taiwan's semiconductor facility engineering market is approximately 0.48%. Looking ahead to 2026, in addition to continuing to deepen its presence in the domestic market driven by advanced process expansion, the Company will actively expand into overseas markets, such as Japan, Singapore, the United States, and Germany. The Company will also continue to cultivate engineering teams with extensive practical experience and expand its service offerings to enhance its overall competitive advantages.

### 3. Future Market Supply and Demand Conditions and Growth

With the rapid growth in demand for AI, high-performance computing, and data centers, global wafer fabs continue to expand capital expenditures and implement new fab construction and capacity expansion plans. As high-tech facility engineering is a long-term capital expenditure item, the planning and construction of a new fab typically takes two to three years to complete. Therefore, market demand demonstrates a certain degree of stability.

In terms of market supply, semiconductor facility process supply system engineering is a specialized engineering field with high technical barriers. As process technologies continue to evolve, the types of specialty gases and chemicals required continue to increase, raising the complexity of engineering design and construction. In addition, semiconductor customers impose extremely high requirements on engineering quality and safety management, which further increases the barriers to entry in the industry.

### 4. Competitive Advantage

#### (1) Provide Safe and Stable Quality and Services that Meet Customer Needs

As semiconductor processes continue to advance toward more advanced nodes, more than 200 types of specialty gases are required in the manufacturing process. Most of these gases are highly hazardous and subject to extremely stringent purity requirements, typically reaching more than 99.999999%. To ensure the stable operation of production equipment, specialty gases must be transported through pipeline systems with high cleanliness and high safety standards.

The Company is one of the major suppliers of secondary gas piping hook-up engineering services for high-tech semiconductor fabs. It possesses comprehensive

capabilities in the construction of specialty gas supply systems and can provide professional planning, design, and construction services according to customers' process requirements, while ensuring engineering quality and delivery schedules. The Company has established offices and warehousing locations in science parks across northern, central, and southern Taiwan, enabling it to provide timely engineering and maintenance services and reduce the risk of production interruptions for customers.

In addition, the Company is also gradually planning overseas service locations and engineering teams in line with customers' overseas fab construction plans, in order to provide customers with timely and localized engineering services and fulfill its service philosophy of "wherever our customers are, our services follow."

## (2) Professional Expertise in Both Facility Engineering and Equipment Installation

Production equipment in high-tech plants is mostly supplied by overseas equipment manufacturers. However, on-site installation, equipment positioning, and connection of process pipelines are generally completed with the assistance of local contractors with engineering experience. In addition to providing process supply system engineering services for facility systems, the Company also possesses integrated capabilities to assist original equipment manufacturers with equipment pipeline connections, equipment installation, and positioning.

Through integrated services covering both facility engineering and equipment installation, the Company can provide customers with more comprehensive engineering solutions, improve engineering efficiency, and reduce construction risks. This customized integrated service model not only increases customer reliance, but also effectively raises the competitive barriers of the industry.

## (3) Enhance Service Efficiency through Independent R&D

In addition to providing on-site installation services, the Company also proposes optimization solutions for localized performance deficiencies in customers' system operations, thereby effectively enhancing overall system performance and actual production efficiency. Given that semiconductor manufacturing technologies have largely originated from the United States and related equipment has long relied on imports, relatively few domestic manufacturers have invested in R&D in this field. In recent years, labor shortages have further challenged on-site service efficiency. In response, the Company has continued to invest R&D resources, gradually expanding from system design optimization, on-site installation auxiliary tools, internal equipment connectors, and specialty consumables development to the provision of laser-related solutions. By improving equipment efficiency, the Company reduces manpower requirements and accelerates customers' introduction and ramp-up of new equipment. At the same time, through comprehensive after-sales and technical service support, the Company provides customers with long-term, stable, and integrated solutions.

## 5. Favorable and Unfavorable Factors for Future Prospects and Response Strategies

### (1) Favorable factors

#### ① Demand for AI and High-performance Computing Drives the Continued Growth of the Semiconductor Industry

In recent years, with the rapid development of applications such as artificial intelligence (AI), high-performance computing (HPC), data centers, and the Internet of Things (IoT), global semiconductor demand has continued to increase, driving higher capital expenditures by wafer fabs and demand for new fab construction. Taiwan's semiconductor industry has global leading advantages in

advanced processes and advanced packaging. Major domestic wafer fabs, including TSMC, continue to invest in advanced process technologies and capacity expansion, thereby driving demand in the high-tech facility engineering market.

The Company has long served customers across industries including semiconductors, optoelectronics, packaging and testing, chemicals, and new energy. In particular, driven by increasing demand for AI chips, the packaging and testing industry is expected to continue developing toward heterogeneous integration and advanced packaging technologies, which will drive capital expenditures in the packaging industry and demand for related equipment and engineering services. This is also expected to support the expansion of the Company's equipment sales and installation services.

## ② Sustainable Development Trends Strengthen Corporate Competitiveness

As global carbon reduction and net-zero emissions issues continue to receive increasing attention, many companies have announced targets to achieve net-zero emissions between 2030 and 2050. Since semiconductor manufacturing processes are highly energy-intensive and require substantial water consumption, the industry chain has gradually strengthened requirements for supply chain carbon emission management and sustainable development.

Major domestic wafer fabs have incorporated supply chain carbon emission management and carbon reduction performance into procurement evaluation criteria. The Company has also introduced concepts of carbon reduction and resource recycling into its product development and engineering design processes, and actively develops recyclable and high-efficiency products to enhance its sustainable corporate image and strengthen market competitiveness.

## ③ High Technical Barriers in High-tech Facility Engineering

High-tech facility supply system engineering is an industry with high technical barriers. Related pipeline welding technologies and engineering equipment are mostly derived from international original equipment manufacturers and have accumulated decades of industry experience. In addition, the semiconductor industry imposes extremely high requirements on information security, engineering quality, and system stability, requiring engineering service providers to possess long-term technical accumulation and professional teams in order to pass customers' supplier qualification reviews.

Due to the semiconductor process's stringent requirements for system stability and safety, the introduction of new technologies requires long-term verification. As a result, technological changes within the industry tend to be relatively conservative, giving facility engineering suppliers with proven project experience and service resources a stronger competitive advantage. At the same time, major semiconductor customers continue to update procurement specifications and engineering quality requirements each year, further raising market entry barriers.

## (2) Unfavorable Factors and Response Strategies

### ① Risk of Sales Concentration

The Company's major customers are large enterprises in the semiconductor industry. As a result, its revenue structure is subject to a certain degree of customer concentration. Since engineering projects in the semiconductor industry are mostly large-scale capital expenditure projects, undertaking such projects

requires not only substantial professional manpower, but also the preparation of considerable materials and equipment funding. Accordingly, the Company's sales may be concentrated among major customers in the short term.

The Company has long adopted a prudent order-taking strategy, giving priority to customers with long-term development potential for the establishment of cooperative relationships, so as to ensure operational stability and financial security

Countermeasures:

A. Deepen Cooperation with Major Customers

The Company continues to deepen its long-term cooperative relationships with major customers. Through local engineering teams and professional work crews, the Company provides timely engineering services and maintains stable cooperation with suppliers to meet customers' immediate engineering needs. In addition, the Company assigns engineers and safety personnel to customer sites to provide technical support, ensuring the stable operation of facility systems and enhancing customer trust.

In line with the overseas expansion strategies of major customers, the Company has also established overseas locations in Japan, Singapore, Germany, and the United States, gradually building overseas engineering service capabilities to provide timely and localized services.

B. Actively Expand New Customers and Diversified Markets

In addition to continuing to deepen its presence in the semiconductor industry, the Company is gradually expanding into other high-tech industry customers, including optoelectronics, electronics manufacturing, and chemical industries. The scope of engineering services has also been extended from secondary gas piping hook-up engineering to diversified facility engineering services, including high-vacuum systems, water supply and drainage systems, process cooling water systems, and power systems.

In the future, the Company's overseas locations will build upon engineering services as their foundation, gradually developing multi-system integration engineering services across water, electricity, gas, chemicals, and other systems, while establishing local supply chains to meet customer needs in a timely manner. In the medium to long term, the Company will further expand diversified industry applications and market opportunities through proprietary product development, equipment agency, and technical services.

C. Continue to Develop New Products and Equipment Based on ESG Concepts and Technological Advantages

In terms of sustainable development (ESG), the Company continues to promote measures such as energy conservation and carbon reduction, material lightweighting, and resource recycling. By combining software and hardware integration capabilities with core engineering technologies, the Company develops equipment and engineering solutions that meet industry needs. Sustainability design concepts are incorporated into the product and equipment development process to reduce resource consumption and environmental impact.

In addition, the Company continues to extend its core technological capabilities and explore applications in different industries. For example, the Company is developing medium- and large-scale laser welding equipment, which can be applied in industries such as offshore wind power, shipbuilding, and steel construction materials. By improving construction efficiency and standardization, such equipment can reduce construction time and carbon emissions while addressing labor shortages in the industry. Through technological innovation and cross-industry applications, the Company can not only increase its revenue sources and market diversification, but also help diversify industry risks and enhance its long-term competitiveness.

## ② Talent Shortage

As semiconductor processes continue to advance toward more advanced nodes, the complexity of high-tech facility supply systems and process equipment continues to increase. Engineering design and construction require personnel with a high level of professional technical expertise and extensive practical experience in order to meet customer needs. However, the cultivation of professional engineering and technical talent requires long-term accumulation of experience. In addition, due to the impacts of declining birth rates and population aging in recent years, the supply of industry talent has become relatively insufficient, making the development of professional personnel increasingly difficult.

### Countermeasures:

The Company will continue to leverage its brand image as a listed company and its industry visibility to strengthen its talent recruitment and development mechanisms, while establishing diversified recruitment channels. At the same time, through industry-academia collaboration, the Company will enable more young talent to understand the semiconductor facility engineering and equipment services industry, thereby attracting outstanding talent to join the Company.

In addition, the Company places great emphasis on employees' career development and workplace environment. Through a comprehensive employee care system and talent training programs, the Company enhances employee cohesion and retention. The Company also establishes internal engineering technology training and knowledge transfer systems to systematically organize and pass on its accumulated engineering experience over the years, thereby shortening the training period for new employees and reducing risks in engineering services.

## (II) Main Products' Important Uses and Production Processes

### 1. Important Uses of Main Products

(1) Planning, design, construction, and construction integration services for facility supply system engineering in high-tech plants.

#### ① High-tech Factory Gas Secondary Distribution Installation Engineering

Special gases are crucial for semiconductor processes. Many gases have corrosive, toxic, and flammable properties, and the quality of gases and the

reliability of supply directly affect process yield and personnel safety. Therefore, in the design and construction of installations, it is necessary to ensure that there are no leaks in the pipeline system and to maintain the purity of the source gas.

This product mainly helps high-tech factory (such as semiconductor factory) facility customers with planning, design, and installation services for pipeline systems that precisely connect special gas supply systems with various process equipment (including the installation and testing of pipes, valves, and fittings, from gas storage devices to various process equipment, ensuring that equipment can safely and accurately obtain high-purity special gases).

#### ② High-tech Factory Integrated Secondary Distribution System Installation Engineering

This product provides comprehensive integrated installation system solutions, requiring expertise in multiple systems to provide services. Semiconductor processes have extremely high requirements for the stability and accuracy of facility supplies. Integrated secondary distribution system installation engineering provides a one-stop comprehensive service, reducing the complexity of coordinating individual suppliers and the time loss in communication.

With a single communication window, progress can be effectively controlled, helping customers simplify management processes.

#### ③ High-tech Factory Gas Supply System Design and Construction Engineering

The specialty gas supply system is one of the key facility systems in semiconductor fabs, and its operational stability directly affects process quality and production yield. During the planning and design stages, suitable piping materials, valves, and control equipment must be selected based on the physical and chemical properties of the gases, while gas storage, delivery, purity control, and safety protection systems must also be properly planned.

In addition, through precision monitoring and automatic control systems, the stable supply of high-purity gases required at each process stage can be ensured, enabling specialty gases to operate safely and efficiently within the fab.

### (2) Equipment Services

At the Company's early stage of establishment in 2018, it established the Equipment R&D Department, which is primarily responsible for research and development activities, including machining, materials science, automation control, laser optics, patent portfolio planning, and product validation.

The Company focuses on the R&D of pipeline technology products and the development of key components required by customers for process equipment. With pipeline technology development as its core foundation, the Company has further extended its capabilities to the development of related equipment products. The Company also continues to enhance its R&D capabilities, upgrade various products,

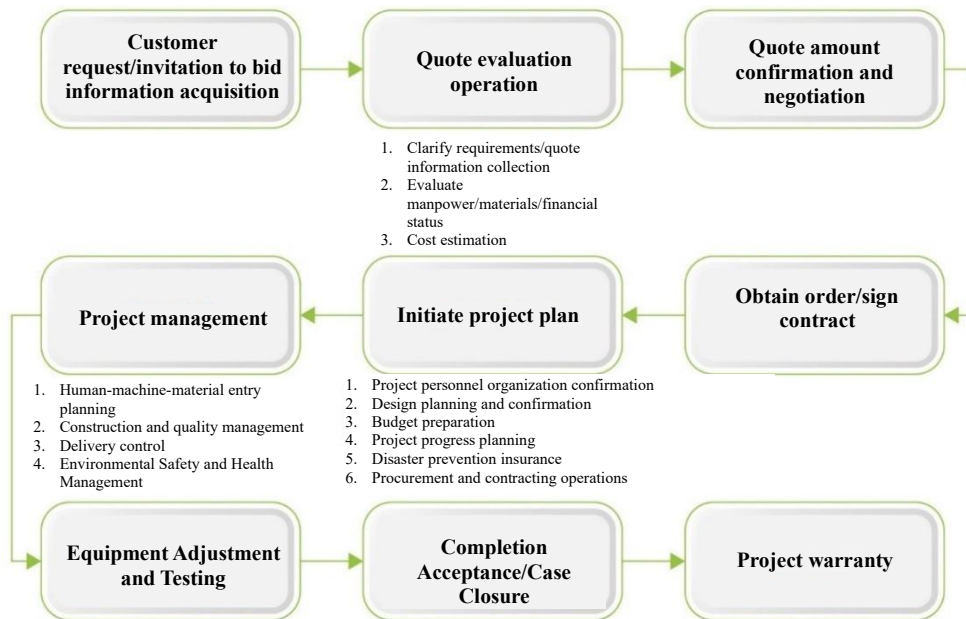
and actively expand related product lines.

The main operating items are as follows:

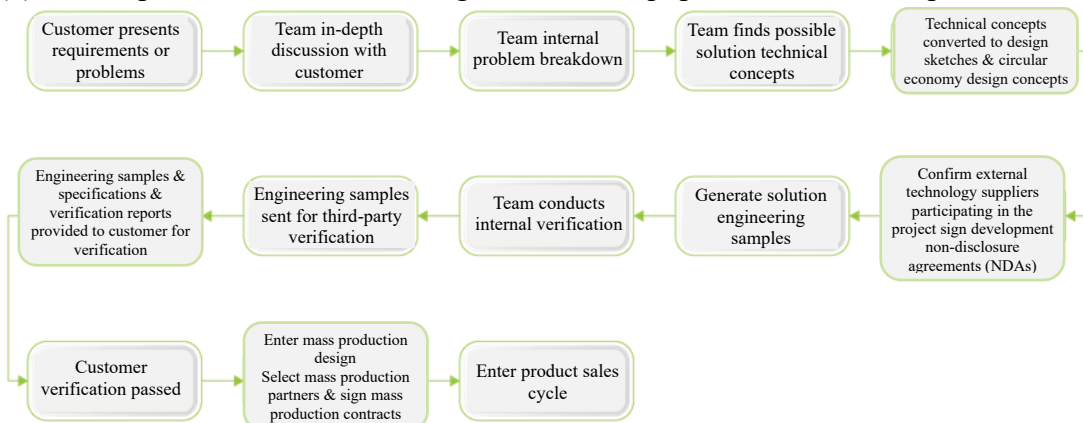
- ① Development, manufacturing, and maintenance of components and parts related to process equipment.
- ② Optimization of piping process workflows, and development of mechanisms, auxiliary tools, and jigs.
- ③ Process equipment optimization and upgrade solutions.
- ④ Cross-industry application solutions for laser light sources.
- ⑤ After-sales and technical support.

## 2. Main Products' Production Processes

### (1) Planning, Design, and Construction of System Engineering



### (2) Development and Manufacturing of Process Equipment-related Components



### (III) Supply Status of Main Materials

The company's business mainly involves contracting facility engineering, with main materials including pipe valves and fittings mostly coming from abroad, directly or indirectly purchased through agents/distributors from advanced countries in Europe, America, and Japan, with some pipe fittings and hardware materials purchased domestically.

The company's material equipment procurement varies according to the engineering contract requirements, with the main operation modes divided into two parts:

1. Outsourcing with labor and materials to suppliers.
2. Centralized procurement by our company according to project needs.

Over the years, the company has established good long-term cooperative relationships with major upstream material suppliers, with stable material supply and assured quality. To avoid material supply interruptions or shortages due to environmental factors or other special circumstances, the company has established safety stock levels for major materials and continuously evaluates alternative material suppliers.

### (IV) List of major suppliers and customers

1. Data on suppliers accounting for more than ten percent of total purchases in any of the last two years: The company has no suppliers accounting for more than ten percent of total purchases in the last two years, and any increases or decreases are due to actual business needs, with no changes of a special nature.
2. Data on customers accounting for more than ten percent of total sales in any of the last two years

Unit: NTD thousand

Year	2024				2025			
Items	Name	Amount	Percentage of Annual Net Sales (%)	Relationship with the Issuer	Name	Amount	Percentage of Current Period Net Sales (%)	Relationship with the Issuer
1	S1 Company	650,884	76.50	None	S1 Company	660,695	59.93	None
2	—	—	—	—	S2 Company	231,716	21.02	None
	Others	199,906	23.50	—	Others	210,043	19.05	—
	Net Sales	850,790	100.00	—	Net Sales	1,102,454	100.00	—

#### Reasons for changes:

The Company primarily provides integration services for facility supply systems in the high-tech industry, which are closely related to customers' fab expansion and advanced process adjustments. Sales to Company S1 increased in 2025 compared with 2024, mainly due to the recovery of the semiconductor market, which led the customer to continue increasing capital expenditures for fab expansion and equipment purchases. Sales to Company S2 increased in 2025 compared with 2024, mainly because the customer expanded production capacity in anticipation of higher future order demand.

III. Number of Employees, Average Years of Service, Average Age, and Education Distribution Ratio

Unit: Person

Items		Year	2024	2025	As of March 31, 2026
Number of Employees	Manager		10	10	10
	Direct Personnel		88	97	93
	Indirect Personnel		38	40	37
	Total		136	147	140
Average age (years)			32.43	34.37	34.64
Average years of service (years)			2.96	3.78	4.01
Education Background Distribution Percentage (%)	Ph.D.		—	—	—
	Master's degree		8.82	10.20	9.29
	University/College		68.38	70.07	70.71
	High School		20.59	17.69	17.86
	High school level or below		2.21	2.04	2.14

IV. Environmental Protection Expenditure Information

Losses suffered due to environmental pollution in the most recent fiscal year and up to the printing date of the annual report (including compensation and violations of environmental protection regulations identified during inspections, which should specify the date of penalty, penalty reference number, violated regulation provisions, violation content, and penalty content), and disclosure of current and future possible estimated amounts and countermeasures:

- (I) Losses suffered due to environmental pollution in the most recent fiscal year and up to the printing date of the annual report: None.
- (II) Current and future possible estimated amounts and countermeasures: Not applicable.

V. Labor Relations

- (I) List the company's various employee welfare measures, continuing education, training, retirement systems and their implementation, as well as agreements between labor and management and measures to protect various employee rights:

1. Welfare Measures

Items	Description of Various Benefits
Bonus Benefits	Performance Bonus – Distributed twice a year. Full-time employees receive bonuses based on performance evaluations. Employees with less than one year of service receive prorated amounts. Employees in their probation period receive a fixed small red envelope bonus.
	Employee Compensation – Employee compensation is distributed based on the company's operational status.
	Employee Stock Options – Employees who meet certain conditions can receive employee stock options.
	Year-end Party Dinner and Lucky Draw – All colleagues can participate in the lucky draw event.
Leave System	Birthday Leave–Employees are entitled to two days of paid leave during the quarter of their birthday in the year following their regular employment confirmation.
	Charity Leave – Paid leave to encourage colleagues to participate in social service activities and blood donation.

Items	Description of Various Benefits	
	Wellness Leave –Full-time regular employees are entitled to four days of paid leave each year. For employees who become regular employees during the year, such paid leave is granted on a pro rata basis by quarter.	
Vaccine Subsidy	Full-time employees who receive a self-paid influenza vaccination may apply for a subsidy of NT\$1,000.	
Travel Subsidy	Employees who have completed one full year of service in the year preceding the payment of the travel subsidy are entitled to a full subsidy of NT\$18,000.	
Environmental Protection Allowances	Electric Vehicle Allowance	Regular employees who have completed more than one year of service are entitled to a one-time vehicle purchase subsidy of NT\$8,000.
	Electric Motorcycle Purchase Subsidy	Regular employees are entitled to a fixed monthly subsidy of NT\$2,000, for up to 36 months, subject to a maximum subsidy amount not exceeding the vehicle purchase price.
Employee Group Insurance	Employees enjoy group insurance (accident and medical) immediately after joining the company	
	Full-time employees with more than one year of service can add their spouse and children to the group insurance (accident and medical) free of charge	
Childcare Benefits	Child Allowance Subsidy	Full-time employees with more than 1 year of service receive allowances based on their children’s ages to reduce parenting costs. (1) Children aged 0–3 years: NTD 3,000/month (2) Children aged 4–6 years: NTD 2,000/month (3) Children aged 7–12 years: NTD 1,000/month
Foreign Language Ability Enhancement Subsidies	GENII IDEAS In-house Research and Development Language Classes	External Japanese and English instructors are hired to establish language classes at the company, strengthening simple communication and routine workplace language skills, comprehensively improving workplace soft power.
	External Training Institution Language Courses	To adapt to today’s international society, colleagues are encouraged to study foreign languages and obtain relevant certifications to enhance workplace competitiveness. (1) Course fee subsidy: For personal enrollment in external training institution language courses, the company subsidizes English and Japanese language studies with an annual maximum subsidy of NTD 25,000. After completing training at a company-designated language institution, employees who obtain relevant language certifications within one year that meet company subsidy standards can apply for reimbursement by submitting the original certificate. (2) Certification fee subsidy: After training at a company-designated language institution, employees who obtain relevant language certifications within one year that meet company subsidy standards can apply for exam fee subsidies: NTD 2,000 for English and NTD 1,600 for Japanese.
Health Examination	Employees are entitled to a free health examination in the year following their promotion to regular status.	
	General examination – Employees under 35 years of age receive a general labor health examination subsidy of NTD 1,100.	
	Full-day examination – Employees aged 35 or above with more than three years of service receive a full-day health examination subsidy of NTD 20,000 (once every three years).	
	Executive health examination – Managers at job grade 80 or above receive an executive health examination subsidy of NTD 20,000 every year starting from their first year of employment, and an additional health examination item subsidy of NTD 20,000 every two years.	
	Full-time employees can arrange for relatives and family members to use the company’s preferential package for self-paid full-day executive health examinations.	

Items	Description of Various Benefits			
Regular Activities	Consensus Camp Themes and course content are set according to the company's annual needs, with activity duration of 1–2 days.			
	Family Day and Year-End Dinner Full subsidy for spouses and children (unlimited number) of full-time employees.			
Flexible Benefits	The Company grants benefit points each year, which employees may freely select and use according to their personal preferences.			
	Full-Day Health Checkup	A subsidy of NT\$20,000 is provided for a full-day health checkup.		
	Continuing Education and Training Subsidy	A subsidy of NT\$15,000 is provided upon submission of proof of registration and payment for external training courses.		
	Parental Leave Subsidy	Employees who take parental leave may apply once for a subsidy after returning to work for one full month, at NT\$10,000 per month.		
	Wedding Cash Gift	Employees may apply for NT\$3,600 upon submission of the same supporting documents required for marriage leave.		
	Language Certification Incentive	Employees who obtain a Company-designated language certification and meet the required standard during the year may additionally redeem an incentive of NT\$3,000.		
	Travel Leave	Up to three days may be redeemed each year.		
	Travel Fund	A travel fund subsidy of NT\$15,000 is provided.		
	Instant Benefit Vouchers	The redeemed amount will be transferred to the Company-designated instant benefit platform, where employees may redeem consumer vouchers for shopping, dining, leisure, or entertainment purposes based on their individual needs.		
	Year-End Party Guest Allowance	This applies to guests who are not covered by the year-end party subsidy announced for the year, with the Company bearing the full cost of such guest's attendance at the year-end party.		
Employee Welfare Committee	Afternoon Tea Allowance	Each employee is subsidized NT\$100 per occasion, with each department entitled to two afternoon tea subsidies per quarter.		
	Three Festival Bonuses	Dragon Boat Festival/Mid-Autumn Festival/May Day Labor Day: Distribution of gift certificates or gifts.		
	Childbirth Subsidy	First child: NTD 6,000 Second child: NTD 8,000 Third child and above: NTD 10,000		
	Birthday Benefits	Employees who are employed on their birthday receive a small birthday gift.		
	Hospital Condolence Money	For 1–3 days of hospitalization: One-time hospital condolence payment of NTD 2,000.		
		For 4–7 days of hospitalization: One-time hospital condolence payment of NTD5,000.		
	Category		Congratulatory and Funeral Gifts	Congratulatory Money/Funeral Condolence Money
	Marriage	the person	--	3,200
	Burial	the person	One pair of flower baskets (2,000)	Funeral condolence money + consolation money 21,000
		Spouse		Funeral condolence money + consolation money NTD 11,000
Parents, children,		1,100		

Items	Description of Various Benefits			
		Parents-in-law, adoptive parents		
		Employee's grandparents, maternal grandparents	One pair of flower baskets (2,000)	1,100

2. Employee continuing education, training status

The related courses established by our company to cultivate human capital and enhance corporate competitiveness are divided into internal and external training, to achieve growth for both employees and the company, completing the company's overall operational goals.

- (1) Internal employee training courses: Categories include new employee education and training, departmental internal on-the-job training, common education, and annual consensus building. Provide diversified training courses and various professional on-the-job education and training according to different job duties and competency needs of colleagues. To help employees develop independent thinking and expression/communication abilities, employees are encouraged to take turns serving as internal training instructors based on their professional expertise or duties, sharing and teaching their competency essentials. At least one annual consensus course is held each year, entrusting professional training institutions to teach or having company's senior executives conduct consensus communication.
- (2) External employee training courses: Training budgets are allocated for supervisors to arrange professionally appropriate cultivation and training to enhance employees' abilities and competencies; colleagues can also apply for external training based on professional needs.
- (3) Mentorship-Based Workplace Training: After new employees join the Company, their supervisors appoint senior employees to serve as dedicated mentors, providing six months of practical guidance and workplace coaching. Through this one-on-one mentoring mechanism, the Company helps new employees develop a sense of belonging within the team and reduce obstacles in adapting to their careers, thereby enhancing employee retention, implementing the management philosophy of creating a friendly workplace, and further improving overall organizational operating efficiency.

3. Retirement system and its implementation status

The company follows the "Labor Pension Act" regulations, using the defined contribution method to allocate 6% of the total monthly salary as pension funds and deposit them into individual labor pension accounts established by the Bureau of Labor Insurance. Employees can also choose to voluntarily contribute pension funds within the range of 6% of their monthly total salary to their individual retirement accounts.

The company's work rules regarding retirement regulations are as follows:

(1) Voluntary Retirement

Employees with one of the following conditions may request voluntary retirement:

- ① Those who have worked for fifteen years or more and have reached the age of fifty-five.
- ② Those who have worked for twenty-five years or more.
- ③ Those who have worked for ten years or more and have reached the age of sixty.

(2) Mandatory Retirement

The company may not force an employee to retire unless under one of the following conditions:

- ① Those who have reached the age of sixty-five.
- ② Those who are physically or mentally disabled and unable to perform their duties.

The age specified in the first item of the preceding paragraph may be adjusted with the approval of the central competent authority for employees engaged in work of a dangerous or physically demanding nature, but it shall not be less than fifty-five years.

(3) Retirement Payment

The company shall pay retirement benefits to employees subject to the Labor Standards Act retirement regulations within thirty days from the date of the employee's retirement.

4. Status of Labor-Management Agreements

The company has always complied with government laws and regulations and emphasizes labor rights. All matters concerning employee hiring, resignation, retirement, and various welfare measures are based on the Labor Standards Act and related laws and regulations to maintain good interaction between labor and management. The company meets employee needs in a timely manner through communication, motivation, service, and education mechanisms. The company will continue to implement welfare measures and maintain harmonious labor-management relations to eliminate the possibility of labor disputes, and enhance mutual communication and consensus building through regular and irregular labor-management meetings to promote harmony between both parties.

5. Status of Various Employee Rights Protection Measures:

- ① Basic Human Rights: The company's personnel management system and regulations comply with labor laws and are established with absolute respect for basic human rights principles, specifying employee rights and obligations.
- ② Employee Opinions: Labor-management meetings are regularly held, and an employee opinion platform is established. The company values employee opinions, protects employees' legal rights, and periodically reviews and revises relevant systems and regulations to safeguard the rights of all colleagues.
- ③ Physical and Mental Balance: An Employee Welfare Committee and clubs are established to regularly discuss and update employee welfare measures, organize various activities, and invite family members to participate, enhancing harmony and satisfaction in employees' family lives.
- ④ Health and Safety Management: The Operations Management and Environmental Safety Management units, together with on-site health service consulting companies, periodically update occupational safety and health information. Through promotion

and posting of informational materials, the concept of work safety and health is communicated.

- ⑤ Employee Assistance: To ensure and properly handle employees’ health, psychological, or family problems, an employee assistance program service system has been introduced, with a professional team providing 24-hour consultation services to prevent or resolve factors affecting individual work performance.
- (II) Losses suffered due to labor disputes in the most recent fiscal year and up to the printing date of the annual report, and disclosure of current and future possible estimated amounts and countermeasures. If a reasonable estimate cannot be made, the fact that a reasonable estimate cannot be made should be stated.

In the most recent fiscal year and up to the printing date of the annual report, the company has not experienced any of the aforementioned situations.

## VI. Information Security Management

- (I) Information Security Risk Management Framework, Information Security Policy, Specific Management Plans and Resources Invested in Information Security Management

### 1. Information Security Risk Management Framework

Although our company has not yet established a cross-departmental information security committee, the Operations Management Department currently handles information security-related affairs. On March 29, 2024, the Board of Directors passed a resolution to appoint an Information Security Officer. To strengthen information security management and ensure the confidentiality, integrity, and availability of information assets, our company provides a secure information environment for continuous business operations. We implement internal audits of information security once a year to ensure the effectiveness of information security and personal data protection management systems.

### 2. Information Security Policy

Our company has formulated information security policies in the following five categories:

Items	Policy Content
Security Controls	<ol style="list-style-type: none"> <li>1. Company system equipment and software must not be used or accessed without authorization from the responsible supervisor.</li> <li>2. Designate specific personnel for information security maintenance and review.</li> <li>3. Implement necessary security controls on employees’ personal computers to prevent illegal use of company information.</li> <li>4. System development/testing and production operations must use different login environments.</li> <li>5. Before equipment disposal, confidential/sensitive data and copyrighted software must be removed; storage devices should be destroyed directly.</li> <li>6. Server rooms must have access control; personnel entry/exit must be recorded; unauthorized personnel are prohibited.</li> </ol>

Items	Policy Content
	7. Maintain and regularly update inventory of information software and hardware assets.
Information Access Control	<ol style="list-style-type: none"> <li>1. Outsourced service providers are required to sign confidentiality agreements to ensure that any party using the information services provided by the Company or performing relevant information-related operations has the responsibility and obligation to protect the Company's information assets obtained or used by such party, so as to prevent unauthorized access, unauthorized alteration, destruction, or improper disclosure.</li> <li>2. Any externally executed data access agreement shall be approved in advance by the authorized supervisor. Such agreement shall include provisions relating to data protection and intellectual property rights.</li> <li>3. Proper segregation of duties and allocation of responsibilities shall be implemented for employees who have access to confidential or sensitive information or systems, as well as employees who are granted special system access privileges.</li> <li>4. For employees who are rotated, transferred, or promoted, their system access privileges shall be appropriately revoked or adjusted.</li> <li>5. Employees are required to properly safeguard and use their accounts, passwords, and access privileges, and to change their passwords on a regular basis.</li> <li>6. High-strength password requirements, regular password update mechanisms, and access control requirements shall be centrally configured and enforced through Group Policy Objects (GPO).</li> </ol>
Network and Information Security Management	<ol style="list-style-type: none"> <li>1. All types of computer hosts, servers, desktop computers, and laptops have established virus detection mechanisms with regular updates of antivirus software and virus definitions; unauthorized software installation is prohibited.</li> <li>2. To prevent illegal hacking or intrusion and strengthen security defenses, network firewalls and monitoring are installed at all locations, with regular checks for security vulnerabilities in the network operating environment.</li> <li>3. Daily inspection of network equipment for abnormalities with records kept for reference.</li> <li>4. Prohibition of unauthorized devices or software within the company to avoid occupying company network resources and increasing virus infection risks.</li> </ol>

Items	Policy Content
Data Backup and Recovery Mechanism	1. Important information systems or equipment have backup plans or monitoring mechanisms in place with regular drills to maintain availability.
Information Security Policy Promotion and Verification	1. Conduct periodic information security and personal data protection promotional activities; new employees must sign confidentiality agreements. 2. Hold information security training twice annually to promote security information and raise employee awareness. 3. Implement internal audits to ensure the effectiveness of information security and personal data protection management systems.

### 3. Specific Management Plans and Resources Invested in Information Security Management

(1) The company's audit unit includes information security control operations in annual audit items, conducting audits at least once per year; the Operations Management Department conducts internal control system self-inspection annually.

(2) Resources invested in information security management in 2025

- ① To ensure that employees' operating practices comply with the Company's internal policies and procedures, the Company regularly reviews whether cybersecurity-related policies, including those governing computerized information systems, remain aligned with changes in the operating environment, and makes timely adjustments as needed. The Company has also designed audit mechanisms for operating procedures and introduced cybersecurity management tools to implement personnel-related cybersecurity management measures.
- ② To strengthen overall cybersecurity awareness and professional capabilities, the Company conducts cybersecurity awareness training and drills on a regular basis, including email social engineering exercises. In addition, the software installation function on user-end devices has been disabled to prevent the risk of unauthorized software installation.
- ③ The Company continuously assesses information and communication security risks that may arise from internal and external threats through system vulnerability scans, website security testing, penetration testing, firewall rule reviews, and other procedures. The Company also regularly evaluates its network infrastructure environment, continuously remediates potential vulnerabilities in internal systems, and introduces information security equipment and cybersecurity technology applications to strengthen its fundamental cybersecurity defenses.

- ④The Company regularly conducts backup and recovery drills, and establishes automated backup and redundancy mechanisms on a daily basis for critical host system environments and data, so as to ensure smooth system recovery in the event of a disaster.
- ⑤The Company has fully incorporated internal equipment and user accounts into Active Directory domain control. Through centralized Group Policy Objects (GPO), the Company enforces strong password requirements, regular password update requirements, and access control measures, thereby establishing unified identity authentication standards and effectively preventing unauthorized internal access and external threats.
- ⑥The Company has introduced a single sign-on (SSO) mechanism to integrate various internal application systems. Through centralized identity authentication and access rights management, the Company uniformly controls system access and account usage. This mechanism reduces the burden on employees of managing multiple sets of accounts and passwords, effectively lowers cybersecurity risks such as password leakage and phishing attacks, and enables timely revocation of access rights upon changes in job duties, thereby balancing operational efficiency and information security.

(II) Losses, Potential Impacts, and Response Measures Due to Major Information Security Incidents in the Most Recent Year and Up to the Annual Report Publication Date

The company has established information security protection measures, and no major information security incidents have occurred during the most recent year and up to the annual report publication date.

VII. Important Contracts

Supply and sales contracts, technical cooperation contracts, engineering contracts, long-term loan contracts, and other important contracts that could affect investors' rights that are currently valid or expired in the most recent year:

Contract Nature:	Parties involved	Contract Date (Start)	Contract Date (End)	Main Content	Restrictive Clauses
Loan Contract	Chang Hwa Commercial Bank	10/7/2021	10/7/2026	General working capital loan contract	None
Lease Contract	Kang Tai Development Co., Ltd.	2/1/2023	1/31/2028	Headquarters office lease	None
Loan Contract	Chang Hwa Commercial Bank	1/10/2024	1/10/2027	General working capital loan contract	None
Service Contract	Industrial Technology Research Institute	3/20/2024	6/30/2029	Promotion service for agrivoltaic greenhouse integration with renewable energy and	None

Contract Nature:	Parties involved	Contract Date (Start)	Contract Date (End)	Main Content	Restrictive Clauses
				carbon credit verification	
Loan Contract	E.SUN Bank	5/3/2024	7/18/2044	Long-term credit loan contract	None
Loan Contract	E.SUN Bank	5/3/2024	8/9/2044	Long-term credit loan contract	None
Sales contract	S1 Company	Note	Note	Product and engineering orders	None
Sales contract	S2 Company	5/6/2025	3/31/2026	Engineering order	None

Note: Varies depending on each individual engineering order.

## V. Review and Analysis of Financial Position and Financial Performance, and Risk Matters

### I. Financial Status

Unit: NTD thousand

Items	Year	2024	2025	Difference	
		Amount	Amount	Amount	Change %
Current assets		811,477	1,276,523	465,046	57.31
Property, Plant and Equipment		119,978	128,997	9,019	7.52
Intangible assets		7,208	5,422	(1,786)	(24.78)
Other assets		69,936	72,130	2,194	3.14
Total assets		1,008,599	1,483,072	474,473	47.04
Current liabilities		340,945	478,222	137,277	40.26
Non-current liabilities		157,763	163,916	6,153	3.90
Amount of liabilities		498,708	642,138	143,430	28.76
Share capital		168,000	201,420	33,420	19.89
Capital reserve		100,758	338,042	237,284	235.50
Retained earnings		252,964	312,829	59,865	23.67
Other equity		(11,831)	(11,357)	474	4.01
Total equity		509,891	840,934	331,043	64.92
<p>Explanation of Significant Changes                      (Items with a change ratio of 20% or more and a change amount of NT\$10 million or more):</p> <ol style="list-style-type: none"> <li>1. Increase in current assets: Mainly due to the cash capital increase in 2025, which resulted in an increase in cash and cash equivalents of NT\$401,831 thousand, as well as increases in contract assets of NT\$78,274 thousand and prepayments of NT\$70,731 thousand.</li> <li>2. Increase in current liabilities: Mainly due to the increase in accounts payable arising from costs incurred for the engineering project undertaken by the Singapore subsidiary.</li> <li>3. Increase in capital surplus: Mainly due to the share premium from the cash capital increase in 2025 and the subscription premium from the exercise of employee stock options.</li> <li>4. Increase in retained earnings: Mainly due to the increase in net income for the current period.</li> </ol>					

## II. Financial Performance Comparative Analysis

Unit: NTD thousand

Items	Year	2024	2025	Difference	
		Amount	Amount	Amount	Change %
Operating revenue		850,790	1,102,454	251,664	29.58
Operating cost		584,822	798,987	214,165	36.62
Operating gross profit		265,968	303,467	37,499	14.10
Operating expenses		127,155	149,874	22,719	17.87
Operating profit		138,813	153,593	14,780	10.65
Non-operating income and expenses		(19,574)	4,606	24,180	123.53
net income before tax		119,239	158,199	38,960	32.67
Income tax expense		26,725	31,747	5,022	18.79
Net income of the period		92,514	126,452	33,938	36.68
Other comprehensive income for the(net of tax)		(3,140)	474	3,614	115.10
Total comprehensive income for the period		89,374	126,926	37,552	42.02

### Explanation of Significant Changes

(Items with a change ratio of 20% or more and a change amount of NT\$10 million or more):

1. Increase in net operating revenue and operating costs: Mainly due to the Singapore subsidiary securing orders and commencing project execution in 2025, with engineering revenue and costs recognized based on project progress.
2. Increase in gross profit: Mainly attributable to the contribution from the engineering project undertaken by the Singapore subsidiary.
3. Increase in operating expenses: In 2025, due to business growth, the Company expanded its engineering, equipment R&D, and overseas subsidiary workforce, resulting in higher salary expenses. In addition, increases in depreciation expenses for the F-Park factory and office facilities, labor service fees, and other related expenses also led to an increase in overall operating costs.
4. Increase in operating income: Mainly due to significant revenue growth and effective control of operating expenses, resulting in higher operating income.
5. Increase in non-operating income and expenses: Mainly because the Company recognized a one-time compensation loss of NT\$25,380 thousand in 2024, while no such event occurred in 2025, resulting in an increase in non-operating income and expenses.
6. Increase in income before tax, net income for the period, and total comprehensive income for the period: Mainly due to the substantial growth in operating scale during the period, which increased operating income, together with a simultaneous increase in non-operating income, resulting in overall profit growth.

### III. Cash Flow Analysis

#### (I) Analysis of Cash Flow Changes for the Most Recent Year

Unit: NTD thousand

Items	Year	2024	2025	Difference	
		Amount	Amount	Amount	Change %
Cash Inflow/Outflow from Operating Activities		42,069	216,241	174,172	414.02
Cash Inflow/Outflow from Investing Activities		(145,422)	(35,564)	109,858	75.54
Cash Inflow/Outflow from Financing Activities		57,373	218,373	161,000	280.62
Analysis of Cash Flow Changes in 2025:					
1. Operating activities: Net cash inflows from operating activities increased compared with the previous period, mainly due to the substantial increase in income before tax resulting from the growth in engineering revenue during the period, together with higher collections of accounts receivable and an increase in accounts payable.					
2. Investing activities: Net cash outflows from investing activities decreased compared with the previous period, mainly because the Company acquired the F-Park factory and office facilities in 2024, while no such event occurred in the current year.					
3. Financing activities: Net cash inflows from financing activities increased compared with the previous period, mainly due to the pre-listing cash capital increase and the conversion of employee stock options into shares during the period.					

(II) Improvement Plan for Insufficient Liquidity: The company does not have any cash flow insufficiency.

#### (III) Analysis of Cash Liquidity for the Coming Year

Unit: NTD thousand

Beginning Cash Balance	Projected Annual Net Cash Flow from Operating Activities	Projected Annual Net Cash Flow from Investing Activities	Projected Annual Net Cash Flow from Financing Activities	Cash Surplus (Deficit)	Cash Deficit Remedial Measures	
					Investment Plan	Financial Management Plan
(1)	(2)	(3)	(4)	(1)+(2)+(3)+(4)		
610,574	104,947	(94,203)	(67,812)	553,506	-	-
1. Analysis of Expected Cash Flow Changes for the Coming Year:						
(1) Operating activities: Cash collections from accounts receivable arising from engineering orders are expected to increase.						
(2) Investing activities: Cash payments for the acquisition of property, plant and equipment are expected to increase.						
(3) Financing activities: Cash dividends are expected to be distributed.						
2. Remedial Measures for Expected Cash Shortfalls:						
The Company does not anticipate any cash flow shortfall in the coming year.						

IV. Impact of Major Capital Expenditures on Financial and Business Operations in the Most Recent Year

(I) Major Capital Expenditures and Their Utilization

In view of the fact that the Company's raw material inventories, such as hardware and piping materials, are mostly bulky and long in size, and as the Company's operating scale continues to expand, the existing storage space on the first floor of the F-Park campus has gradually become insufficient. Therefore, there is an urgent need to establish a larger and more flexible storage facility. Accordingly, in January 2025, the Company obtained approval from the Board of Directors to acquire two parcels of real estate located on Jinguang Boulevard, Hsinchu, for a total consideration of NT\$73,960 thousand.

(II) Expected Benefits

In addition to meeting the Company's future needs for expanded storage space, the property is also located adjacent to the Company's R&D laboratory and storage center at the F-Park campus, which will facilitate the integration of resource allocation and enhance operational efficiency.

V. Investment Policy in the Most Recent Year, Main Reasons for Profit or Loss, Improvement Plans, and Investment Plans for the Coming Year

(I) Investment Policy in the Most Recent Year

To provide services to major customers in closer proximity and expand overseas markets, the Company obtained approval from the Audit Committee and the Board of Directors on January 26, 2024 to invest in and establish a Japanese subsidiary. In addition, on March 29, 2024, the Audit Committee and the Board of Directors approved the proposed investments in the establishment of subsidiaries in Singapore and Germany. In terms of actual investments, in 2024 the Company successively remitted capital contributions to its Japanese subsidiary, GENII IDEAS JAPAN, its Singapore subsidiary, GENII IDEAS (S) PTE. LTD., and its German subsidiary, GENII IDEAS GmbH. As the Singapore subsidiary, GENII IDEAS (S) PTE. LTD., secured engineering orders and required additional working capital, the Company made a further capital injection on September 5, 2025. In addition, the U.S. subsidiary, GENII IDEAS USA CORPORATION, was incorporated and registered on August 20, 2025, and the Company remitted its capital contribution on November 26 of the same year. However, as of December 31, 2025, the registration of the capital change had not yet been completed.

The company's important policies and procedures for invested businesses mainly follow the regulations of the "Guidelines for Establishing Internal Control Systems by Public Companies," and are handled according to the company's "Subsidiary Supervision and Management Regulations" and "Related Party and Group Enterprise Transaction Regulations." The important management policies are explained as follows:

1. Supervision of Operational Management

Directors, supervisors, and general managers of subsidiaries are appointed by qualified candidates from our company. In the annual budget, subsidiary managers are authorized to arrange personnel requirements for each department. Requirements outside the budget must be approved by the company's chairman. In addition,

subsidiaries should formulate relevant business operation plans, risk management policies, and procedures, and regularly report to our company for approval to keep track of the subsidiaries' operational conditions at all times.

## 2. Supervision of Financial Matters

Each subsidiary should comply with our company's financial policies. Our company regularly reviews various financial management reports of each invested business monthly to understand the operating results and financial status of each invested business, in order to conduct analysis and review, thereby evaluating the operational performance of each invested business.

## 3. Supervision of Subsidiary Audits

The company should guide each subsidiary to establish internal audit units and formulate internal control-related regulations based on the nature of their business, operational scale, and number of employees, and supervise their implementation. In addition, the company's internal audit implementation rules have included invested subsidiaries in the scope of internal audits. The internal audit unit should perform regular and irregular audit operations and track the improvement of internal control system deficiencies and abnormal issues.

## (II) Main Reasons for Investment Profit or Loss in the Most Recent Year and Improvement Plans

December 31, 2025; Unit: NTD thousand

Name of investee	Operating revenue	Operating Profit (Loss)	Current Period Profit (Loss)	Investment gain or loss recognized by the Company
GEN II IDEAS JAPAN CO., LTD.	3,938	3,249	(3,550)	(3,550)
GENII IDEAS (S) PTE. LTD.	232,710	85,728	21,245	21,245
GENII IDEAS GmbH	-	(1,200)	(1,200)	(1,200)
GENII IDEAS USA CORPORATION	-(Note)	-( Note)	-( Note)	-( Note)

Note: The Company established GENII IDEAS USA CORPORATION in August 2025 and injected capital of NT\$31,090 thousand in November 2025. As of December 31, 2025, the registration of the capital change had not yet been completed.

The Company's subsidiaries in Japan, Singapore and Germany were established in 2024. Except for the German subsidiary, which remains in the initial start-up stage, the Japanese subsidiary and the Singapore subsidiary hired employees and commenced operations at the end of 2024 and in early 2025, respectively, and began generating operating revenue and various operating expenses.

## (III) Investment Plans for the Coming Year

The Company's estimated investment in the above three subsidiaries for the coming year is expected to total approximately NT\$60 million to NT\$120 million. However, the

actual investment amount will remain subject to flexible adjustment depending on operating conditions and order intake.

## VI. Risk Factor Analysis and Assessment

### (I) Impact of Interest Rate Changes, Exchange Rate Fluctuations, and Inflation on Company Profit and Loss, and Future Response Measures:

#### 1. Impact of Interest Rate Changes

The Company's interest expenses for 2024 and 2025 were NT\$2,195 thousand and NT\$2,827 thousand, respectively, accounting for 0.26% and 0.26% of operating revenue, and 1.84% and 1.79% of income before tax, respectively. Accordingly, the impact of interest rate fluctuations on the Company's profit or loss remains limited. Nevertheless, the Company will continue to monitor interest rate trends, adjust its fund utilization strategies in a timely manner, regularly evaluate bank borrowing rates, and maintain close communication with banks to obtain more favorable borrowing rates, so as to mitigate the impact of interest rate changes on the Company's profit or loss.

#### 2. Impact of Exchange Rate Fluctuations

The Company's principal business activity is the installation of facility supply systems for high-tech plants. Most of the customers served by the Company are located in Taiwan, and transactions are mainly denominated in New Taiwan dollars. Since the second half of 2025, the Singapore subsidiary has secured orders, and the related materials and engineering work have been denominated in Singapore dollars. In addition, due to the Company's business operations in Japan and the payment of other payables, the Company has exchanged a portion of its funds into Japanese yen as needed. The Company's foreign exchange gains or losses for 2024 and 2025 amounted to NT\$4,378 thousand and NT\$1,268 thousand, respectively, accounting for 0.51% and 0.12% of operating revenue, and 3.67% and 0.80% of income before tax, respectively. Accordingly, exchange rate fluctuations have not had a material impact on the Company's profit or loss. Going forward, the Company will continue to maintain close communication with financial institutions, monitor and collect information on exchange rate fluctuations, and keep abreast of international exchange rate trends and changes, so as to reduce risks arising from exchange rate fluctuations.

#### 3. Impact of Inflation

In recent years, the overall economic environment has shown a trend of mild inflation. However, our company has not experienced any significant impact due to inflation in the most recent year and up to the publication date of the annual report. The company also maintains good interactive relationships with customers and suppliers at all times, and adjusts sales and procurement strategies in a timely manner depending on the degree of inflation to reduce the impact of inflation on our company's profit and loss.

### (II) Policies, Main Reasons for Profit or Loss, and Future Response Measures for High-risk, High-leverage Investments, Lending Funds to Others, Endorsements and Guarantees, and Derivative Product Transactions:

1. During the most recent fiscal year and up to the date of publication of the annual report, the Company did not engage in any high-risk or highly leveraged investments or derivative transactions.

2. The Company has established its “Procedures for Acquisition or Disposal of Assets,” “Procedures for Lending Funds to Other Parties,” and “Procedures for Endorsements and Guarantees,” all of which have been approved by resolution of the shareholders’ meeting. In the future, if any transactions are required for business purposes, such transactions will be handled in accordance with the relevant management procedures and applicable laws and regulations.

(III) Future Research and Development Plans and Expected R&D Expenses

1. Future Research and Development Plans

The Company’s core competencies are derived from its installation and dismantling services for secondary hook-up engineering of specialty gas systems. These services enable the Company to respond to rapid changes in semiconductor manufacturing processes, production capacity, and market applications, while assisting customers in streamlining management and ensuring that construction work complies with required procedures and safety standards. To address the long-standing talent shortage in the industry in which the Company operates and to enhance the level of piping technical services, the Company has deconstructed and analyzed existing construction processes that have historically relied heavily on experience. Leveraging its cross-disciplinary expertise in laser optics, materials science, machining, and automatic control, the Company has re-optimized various technical resources across the supply chain. Through continuous improvement and validation over successive generations, the Company has developed equipment, hand tools, auxiliary tools, and inspection equipment for piping technology testing required for construction work. Accordingly, the Company has formulated its R&D strategies from three perspectives: specialty gas piping application systems, development and manufacturing of process equipment components, and incorporation of sustainable design considerations into product development. The following are the products that the Company will continue to develop or newly develop in the future:

- (1) Automatic laser welding machines for pipes of various sizes
- (2) Automatic pipe tracing devices
- (3) Automatic drawing devices

2. Expected Research and Development Expenses

As the Company continues to invest in the development of relevant projects, several products developed by the Company have gradually gained customer recognition and adoption. To ensure the continuous enhancement of the Company’s piping technology capabilities and maintain its market competitiveness, the Company allocates appropriate R&D budgets based on its operating conditions and the content and progress of its product technology development plans.

(IV) Impact of Domestic and Foreign Important Policy and Legal Changes on the Company’s Finance and Business, and Response Measures

The company’s daily operations are all executed according to the relevant regulations and procedures that have been established, and comply with relevant domestic and foreign legal regulations. In addition to periodically collecting and evaluating the impact of important domestic and foreign policy and legal changes on the

company's finance and business, we also consult relevant professionals to fully grasp external information and take timely response measures. In the most recent year and up to the publication date of the annual report, our company has not been affected by important domestic and foreign policy and legal changes in a way that would impact our finance and business.

(V) Impact of Technological Changes (Including Information Security Risks) and Industry Changes on the Company's Finance and Business, and Response Measures

The company always keeps track of technological changes and technological development status related to the industry, collects market information to grasp market trends, continuously improves research and development capabilities, and expands future market application fields. We have also established information security check control operations to ensure the security and integrity of system data in order to respond to the impact of technological and industry changes on the company's finances and business. In the most recent year and up to the publication date of the annual report, there have been no technological changes or industry changes that have had significant impacts on our company's finances and business.

(VI) Impact of Corporate Image Change on Corporate Crisis Management and Response Measures

The company has always complied with relevant legal regulations. In addition to strengthening internal management to improve management performance, we also maintain good and harmonious labor relations. In the past, there have not been any incidents that led to a poor corporate image or corporate crisis. While pursuing operational growth, profitability, and maximization of shareholder interests, our company will also fulfill its corporate social responsibility and actively promote corporate governance, moving toward becoming a company trusted by customers, employees, and shareholders. In the most recent year and up to the publication date of the annual report, there have been no major events affecting the company's corporate image.

(VII) Expected Benefits, Possible Risks, and Response Measures for Mergers and Acquisitions

The company has no merger and acquisition plans in the most recent year and up to the publication date of the annual report. If there are other merger and acquisition plans in the future, we will also comply with relevant regulations and adopt a cautious evaluation attitude to achieve the maximization of profits and minimization of risks for the company, to effectively protect the company's value and shareholders' interests.

(VIII) The expected benefits, possible risks and countermeasures for the expansion of the plant

The Company's principal business activities are facility engineering and equipment services. During the most recent fiscal year and up to the date of publication of the annual report, the Company had no plans to expand its plant facilities.

(IX) Risks Faced by Concentration of Purchases or Sales and Response Measures

1. Risks of Purchase Concentration and Response Measures:

The company's procurement is based on the needs of undertaken projects and progress planning, and refers to relevant procedures for the procurement of raw materials or subcontracting to subcontractors. Long-term cooperative raw material suppliers and engineering companies are mainly domestic reputable companies approved by customers, with stable material delivery times and construction periods, and assured quality. In the most recent year and up to the publication date of the annual report, there has been no concentration of purchases.

## 2. Risks Faced by Concentration of Sales and Response Measures:

In 2025, sales to the Company's largest customer accounted for 59.93% of annual operating revenue, indicating a certain degree of customer concentration. This was mainly attributable to the characteristics of the industry in which the Company operates. The orders currently undertaken by the Company require not only substantial manpower but also significant working capital. The Company has consistently adhered to a strategy of sustainable operations and ensuring order quality, prioritizing customers with long-term development potential as its key customers. This enables the Company to accumulate financial resources and cash flow capacity, while supporting stable long-term business development.

### Countermeasures:

In response to the risk of sales concentration, the Company will, on the one hand, continue to deepen its long-term cooperation with major customers. Through the deployment of local engineering teams, professional work crews, and overseas operating bases, the Company will strengthen its capabilities in real-time services and cross-border support, thereby solidifying its existing customer base. On the other hand, the Company will also actively expand its customer base beyond the semiconductor industry and extend the scope of its engineering services to diversified system integration fields, including water, electricity, gas, chemicals, and high vacuum systems, in order to diversify customer and market concentration risks. In addition, by integrating ESG concepts, core engineering technologies, and software-hardware integration capabilities, the Company will continue to invest in the development of new products and equipment, expand cross-industry applications and diversified revenue sources, and thereby enhance its overall competitiveness and operational resilience

### (X) Impact, Risks, and Response Measures of Large Transfers or Changes in Shareholding by Directors, Supervisors, or Major Shareholders with More Than Ten Percent Shareholding

During 2025 and up to the date of publication of the annual report, there was no substantial transfer or change of ownership of the Company's shares.

### (XI) Impact, Risks, and Response Measures of Changes in Management Rights

During 2025 and up to the date of publication of the annual report, there was no change in the Company's management control.

### (XII) Litigation or Non-litigation Events

For major litigation, non-litigation, or administrative disputes that have been finalized or are still pending for the company and the company's directors, supervisors,

general manager, responsible person in fact, major shareholders with more than ten percent shareholding, and affiliated companies, the results of which may have a significant impact on shareholders' equity or securities prices, the disputed facts, subject amount, litigation start date, main litigating parties, and handling situation up to the publication date of the annual report should be disclosed: None.

(XIII) Other Important Risks and Response Measures:

Engineering Contract Risks

The company primarily engages in gas hookup engineering at high-tech factories, where it is in charge of the overall engineering construction, security management, and quality inspection and acceptance. Outsourcers are entrusted to perform pipe measurements, configuration, testing, and dismantling, among other tasks, during the engineering process. The following risks may arise when performing a contract:

1. Risks for failing to complete construction within the designated timeframe.

Engineering work may not be completed within the designated time frame due to failure to take care or engineering work delays caused by outsourcing companies' manpower dispatch, insufficient equipment, or fund shortages, among other factors.

2. Construction Risks

During work execution, the company and outsourcers may sustain personnel casualties, equipment damage, or third-party property damage as a result of employee negligence, operational misconduct, or insufficient safety precautions. This will have an impact on construction progress, increase costs, and may even result in compensation liability or non-pecuniary loss.

3. Legal Risks

The company, as the contractor, is in charge of the entire construction process. If the company violates applicable laws and regulations due to construction flaws, delays, or personnel negligence, it may face penalties, compensation, litigation, or other legal risks.

Countermeasures:

In order to effectively lower aforementioned risks, the company adopts the following measures: To effectively lower the aforementioned risks, the company implements the following measures:

1. Selection and Management of Outsourcers

Create a comprehensive supplier assessment system to ensure that the supplier exhibits operational capabilities. In addition, the "Guarantee Letter for Contractor Compliance with Safety and Health Standards" should be signed with suppliers to ensure that all suppliers understand and follow safety and health work regulations, as well as any penalty standards that may apply. At the same time, education training is provided on a regular basis to improve construction standards and raise safety awareness. In addition, contract performance guarantee terms and supplier compensation liability should be specified in outsourced orders.

2. Monitoring of Construction Safety

Establish a dedicated work safety team to monitor onsite, prevent personnel negligence, and operational misconduct that result in occurrences of accidents.

3. Quality Inspection

Be provided with a comprehensive inspection and acceptance mechanism for

construction work to ensure that outsourced operations meet quality standards, reducing losses due to work defects.

#### 4. Insurance and Compensation Management

All of the company's orders have been insured under engineering insurance policies. They primarily include "comprehensive insurance for installation work" and "employer accident liability insurance." In particular, "comprehensive insurance for installation work" is divided into two insurance types: installation engineering property loss insurance and installation engineering third-party accident liability insurance, which ensures that personnel injured as a result of construction accidents or contract performance flaws and property loss are adequately compensated. However, if construction work accidents cause third-party property damage, the company has included comprehensive engineering insurance for additional human casualties and neighboring property insurance, as well as other compressive engineering insurance policies. It is hoped that all potential risks will be fully covered.

#### 5. Legal Compliance Management

The company has long collaborated with a team of professional outsourced lawyers to provide legal consultation, contract review, and legal risk management services during contract performance, as well as timely resolution of potential regulatory and contract issues to reduce legal and compensatory risks.

VII. Other Important Matters: None.

## VI. Special Recorded Matters

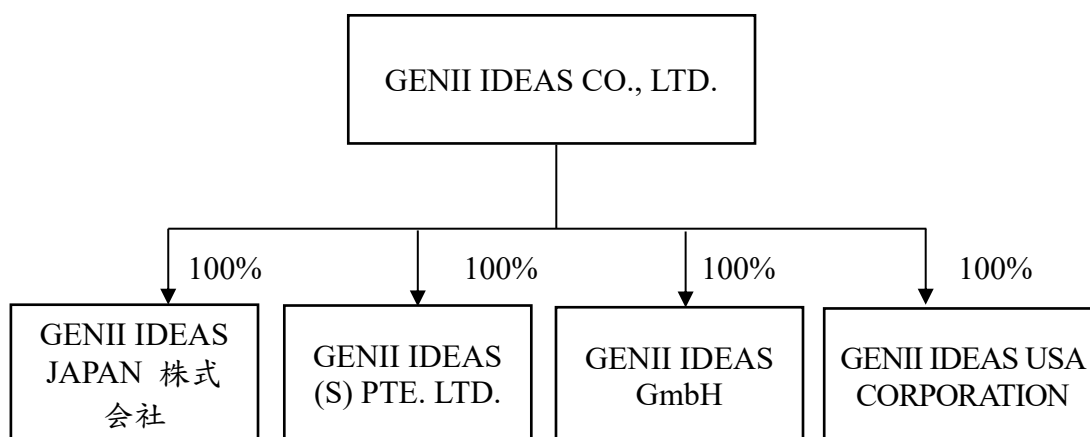
### I. Information Related to Affiliated Enterprises:

#### (I) Consolidated Business Report of Affiliated Enterprises

##### 1. Overview of Affiliated Enterprises

##### (1) Organizational Chart of Affiliated Enterprises

(As of December 31, 2025)



##### (2) Basic Information of Each Affiliated Enterprise

December 31, 2024; Unit: NTD thousand

Enterprise Name	Establishment Date	Location of the site	Paid-in Capital	Main business activities
Gen II Ideas Japan Co., Ltd.	April 2024	Kumamoto, Japan	20,859	Plant construction and equipment sales
GENII IDEAS (S) PTE. LTD.	May 2024	Singapore	71,547	Plant construction and equipment sales
GENII IDEAS GmbH	September 2024	Germany Dresden	891	Plant construction and equipment sales
GENII IDEAS USA CORPORATION	August 2025	United States Arizona	- (Note)	Plant construction and equipment sales

Note: The Company established GENII IDEAS USA CORPORATION in August 2025 and made a capital injection of NT\$31,090 thousand in November 2025. As of December 31, 2025, the registration of the change had not yet been completed.

##### (3) Data on the Same Shareholders Presumed to Have Control and Subordinate Relationships: None.

(4) Industries Covered by the Overall Business Operations of Affiliated Enterprises and Their Division of Work

The industries covered by the overall business operations of affiliated enterprises mainly involve the planning, design, and construction of high-tech factory facility supply system engineering, providing complete services for safety and high-cleanliness fluid supply pipeline systems required by in-plant process production equipment, and the development and sales of process equipment-related components. The core business is focused on secondary distribution of specialty gases in factory facilities. The division of work among the affiliated enterprises in our group is mainly based on geographical regions, with each affiliated enterprise undertaking orders from customers in its operational location. However, there are still business transaction needs between affiliated enterprises, including proxy material procurement or engineering technical and management personnel support.

(5) Information on Directors, Supervisors, and General Managers of Each Affiliated Enterprise

Enterprise Name	Title	Name or Representative	Shares Held	
			Number of shares	Shareholding percentage
Gen II Ideas Japan Co., Ltd.	Directors	Tseng Kuo-Chiang	9,900 shares of GENII IDEAS	100%
GENII IDEAS (S) PTE. LTD.	Directors Directors	Tseng Kuo-Chiang Liu Wei-Chun	3,000,000 shares held by GENII IDEAS	100%
GENII IDEAS GmbH	Directors	Tseng Kuo-Chiang	25,000 shares held by GENII IDEAS	100%
GENII IDEAS USA CORPORATION	Directors Directors	Cheng Hui-Yun Tseng Kuo-Chiang	- (Note)	100%

Note: The Company established GENII IDEAS USA CORPORATION in August 2025 and made a capital injection of NT\$31,090 thousand in November 2025. As of December 31, 2025, the registration of the change had not yet been completed.

2. Operational Overview of Each Affiliated Enterprise

December 31, 2025; Unit: NTD thousand

Enterprise Name	Capital	Total assets	Amount of liabilities	Net worth	Operating revenue	Operating Profit (Loss)	Current Period Profit (Loss) (After Tax)	Earnings (Loss) Per Share (NTD)
Gen II Ideas Japan Co., Ltd.	20,859	27,855	14,080	13,775	3,938	(3,249)	(3,550)	(358.69)
GENII IDEAS (S) PTE. LTD.	71,547	306,855	212,612	94,243	232,710	24,351	21,245	7.08

GENII IDEAS GmbH	891	741	2,071	(1,330)	-	(1,200)	(1,200)	(48.00)
GENII IDEAS USA CORPORATION	- (Note)	- (Note)	- (Note)	- (Note)	- (Note)	- (Note)	- (Note)	- (Note)

Note: The Company established GENII IDEAS USA CORPORATION in August 2025 and made a capital injection of NT\$31,090 thousand in November 2025. As of December 31, 2025, the registration of the change had not yet been completed.

(II) Consolidated Financial Statements of Affiliated Enterprises

Please refer to the Company's consolidated financial statements on the Market Observation Post System (MOPS).

MOPS website: <https://mops.twse.com.tw/mops/#/web/home>

(III) Affiliation Report: Not Applicable.

- II. Status of Private Placement of Securities in the Most Recent Year and Up to the Publication Date of the Annual Report: None.
- III. Other Necessary Supplementary Explanations (If There Are Unfinished Listing Commitments, Please Disclose Them): None.
- V. Whether any events specified in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act that had a material impact on shareholders' rights and interests or securities prices occurred in the most recent year and up to the printing date of the annual report, and whether such events have been listed item by item: None.

GENII IDEAS Co., Ltd.

Chairman: Tseng Kuo-Chiang