Stock Code: 3587

Materials Analysis Technology Inc.

2025 Annual Report

The Company’s annual report inquiry website

Market Observation Post System:http://mops.twse.com.tw

Company website:http://www.ma-tek.com

Date of publication: May 15, 2026

I. Company spokesperson and deputy spokesperson

Spokesperson
Name: Ju-Lin Yang
Title: Director, Finance and Accounting Department
Telephone: (03)611-6678
Email: jamesyang@ma-tek.com
Deputy Spokesperson
Name: Yu-Hsin Li
Title: Deputy Manager, Audit Office
Telephone: (03)611-6678
Email: stock@ma-tek.com

II. Address and telephone of the headquarters, branches, and plant:

Headquarters/Tai-Yuan Lab I: 1F, No.26-2, Tai-Yuan St., Zhubei City, Hsinchu County, Taiwan 302 R.O.C.
Tai-Yuan Lab-II: 1F, No.8, Taiyuan 2nd St., Zhubei City, Hsinchu County, Taiwan 302 R.O.C./
Jinshan Lab: 2F, 4F, No.1, Jinshan 7th St., Hsinchu City, Taiwan 300 R.O.C.
Branch/Hsinchu Prosperity Lab: 1F, No.14, Prosperity Rd. II, Science-Based Industrial Park, Hsinchu City, Taiwan 300 R.O.C./
SoC Lab: 1A4, No.1, Li-Hsin Rd. I, Hsinchu Science-based Industrial Park, Hsinchu City, Taiwan 300 R.O.C.
Branch/Tainan Lab: 1F, No.9, Nanke 3rd Rd., Xinshi Dist., Tainan Science Park, Tainan City 74147, Taiwan R.O.C.
Telephone:(03)611-6678
Factory: None

III. Stock transfer agency:

Name: Fubon Securities Co., Ltd.
Address: 11F, No. 17, Xuchang St., Zhongzheng Dist., Taipei City 100415, Taiwan R.O.C.
Website: http://www.fbs.com.tw
Telephone: (02)2361-1300

IV. CPAs for the financial statements in the most recent year:

Name of CPAs: Ming-Yuan Chung and Tung-Hui Yeh
Name of CPA firm: Deloitte Taiwan
Address: 6F, Allied Association Industries No. 2, Zhanye 1st Rd., Hsinchu Science Park East Dist., Hsinchu City 300091, Taiwan R.O.C.
Website: http://www.deloitte.com.tw
Telephone: (03)578-0899

V. Trading venue of overseas marketable securities listed for trading and method of searching overseas marketable securities information: None.

VI. Company website: http://www.ma-tek.com

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One. Letter to Shareholders

Dear Shareholders,

On behalf of the MA-tek management team and all employees, we would like to express our sincere gratitude to all our shareholders for their continued support. 2025 business outcomes and 2026 business outlook report are as below:

I. 2025 Business report

(I) Implementation outcomes of business plan

Unit: NTD in thousand

Item	2025	2024	Growth rate (%)
Operating Revenue	5,545,347	5,110,392	8.51%
Operating Gross Margin	1,581,126	1,681,073	(5.95%)
Operating Income	556,280	704,789	(21.07%)
Net Income before Tax	551,471	746,555	(26.13%)
Net Income after Tax	407,095	688,123	(40.84%)

The Company's consolidated revenue for 2025 was NT$5,545,347 thousand, an increase of 8.51% from NT$5,110,392 thoussand in the previous year. Net income after tax was NT$407,095 thousand, a decrease of 40.84% from NT$686,211 thousand in the previous year, primarily due to unstable order intake from Chinese customers in the first quarter of 2025 and increased depreciation costs for the newly established laboratories in Shenzhen and Suzhou. Following active operational adjustments beginning in the second quarter, the Company returned to its historical profit range by the third quarter; earnings per share were NT$6.10.

For 2025, the overall semiconductor industry continued to experience growth driven by AI-related applications. Although unfavorable factors impacted the first quarter, the Company's management team proactively restructured its business strategy and implemented stringent cost controls, resulting in a quarterly gross profit margin rising to over 30% in both the third and fourth quarters. However, the annual gross profit margin declined slightly, from 32.90% to 28.51%, due to the performance in the first half of the year. Net profit after tax for the year totaled NT$407,095 thousand, with earnings per share of NT$6.10. As a leading R&D partner to global top-tier customers, we have continuously refined our testing and analysis technologies. Leveraging our comprehensive, cross-industry expertise, we provide industry-leading short lead times and substantial service capacity. Through strategically planned global laboratory infrastructure, we help customers accelerate the launch and mass production of new technologies and products.

(II) Budget implementation

The Company did not have a public financial forecast for 2025.

(III) Financial revenue and expenditure and profitability analysis

Analysis item			2025	2024
Solvency (%)	Current ratio (%)		165.98	155.41
	Quick ratio (%)		155.07	141.26
	Times interest earned ratio (%)		10.85	18.49
Operating ability	Average collection turnover (times)		3.60	3.77
	Average days of collection for accounts receivable		101	97
	Average inventory turnover (times)		-	-
	Average days of sales		-	-
	Property, plant, and equipment turnover (times)		1.43	1.38
	Total assets turnover (times)		0.64	0.64
Profitability (%)	Return on assets (%)		5.22	9.03
	Return on shareholder equity (%)		8.38	14.74
	To Paid-in Capital Ratio (%)	Operating Income	82.98	105.13
		Pre-tax Income	82.26	111.36
	Net (loss) margin (%)		7.34	13.47
	Earnings per share (NTD)		6.10	10.39
	Financial leverage		1.11	1.06

(IV) State of research and development

In response to the pressures of market competition and to meet the diverse needs of customers, the Company has established a research and development center to create new analytical technologies, aiming to provide the most professional and advanced analysis technology. The research and development personnel and academic background of the Company are as follows:

Unit: Person

Education/Year	2023	2024	2025	2026, as of March 31
Ph.D. and Masters	5	3	3	3

Education/Year	2023	2024	2025	2026, as of March 31
College and University	4	3	3	3
Senior High School	0	0	0	0
Total	9	6	6	6

The analytical techniques successfully developed by the Company in the most recent three years are as follows:

Year	Name of the analytical technique
2023	1. Tandem vacuum storage equipment for easily oxidized test pieces. 2. Nano-probe needle technology and equipment development. 3. Electron microscope image analysis technology of semiconductor P-N junction. 4. Establishment of methods and procedures for removing powder residues after laser treatment. 5. Establishment of the test piece preparation method and flow chart for Transmission Kikuchi Diffraction (TKD; t-EBSD). 6. Cathodoluminescence (CL) analysis technology for semiconductor wafer defects. 7. Etching solution recipe for semiconductor P-N junction dyeing. 8. Establishment of the preparation method and process for metallic dyeing samples of lithium battery materials.
2024	1. Analysis technology of advanced packaging application for nanocrystalline copper. 2. Pre-treatment method for detecting 3nm samples with nano-probe. 3. Analysis technology for epitaxy defects of wide band gap semiconductor materials for N-type β-Ga2O3. 4. Preparation and inspection technology of lithium-sulfur battery control components. 5. Analysis technology of heterogeneous structure of 2D semiconductor. 6. Analysis of the structure of the high performance germanium (Ge) quantum dot (QD) photodetectors (PDs). 7. Analysis technology for heat treatment defects in In2O3 semiconductor materials. 8. Analysis technology of the special features of the self-healing polymer, Parylene film. 9. Reliability and failure analysis technology for high-voltage (>1.2kV) GaN Power Device.
2025	1. Analysis techniques for defects in TMDs 2D semiconductor heterostructures.

Year	Name of the analytical technique
	2. Analysis techniques for 3D imaging and analysis for nanoquantum devices. 3. High-power SiC device doping structure inspection method. 4. Preparation and analysis techniques for composite layer suspended structures used in ambient sensors. 5. Analysis techniques for defects and composition in tungsten-assisted diamond substrate growth. 6. Analysis techniques for laser chip and silicon photonics module integration structures. 7. Analysis techniques for silicon wafer bonding quality with high nano-scale alignment precision. 8. Structural analysis techniques for superlattice ferroelectric hafnium-zirconium oxide memory. 9. Analysis techniques defects in the bonding interface of nano-twinned metallic thin films. 10. Structural inspection techniques for silicon photonics optical transceivers. 11. AI-powered defect detection technology for advanced packaging glass substrate bonding interfaces. 12. Accelerated life testing technology for PIC photonic integrated circuit chips. 13. Microstructure analysis of electrolyte materials for ultra-high-density lithium-sulfur batteries. 14. Analysis of the silicon photonic crystal waveguide structure integrating an InP laser source. 15. Ultra-low voltage nanoprobe structure and electrical characterization techniques.

To enhance the Company’s technical capabilities and expedite research and development progress, the Company continues to collaborate with leading academic and research institutions in Taiwan and overseas. The aim is to enhance the technical level of the analytical services and for vertical integration of various fields in materials analysis, fault analysis and reliability analysis.

II. 2026 Business plan overview

(I) Business guidelines

1. Taiwan continuously invests in atomic force/transmission electron microscopy and ultra high-power burn-in system to meet the new process and new product development needs of Taiwanese, European and American customers.
2. Establish the Failure Analysis Laboratory No. 4 in Japan to continue exploring local customers.
3. China continues to satisfy the demand for the local semiconductor supply chain to be self-sustainable, and create higher value for customers with differentiated value-added services.
4. For overseas markets, we will evaluate business opportunities in high-profit markets, including Europe and the U.S., in the hope of entering overseas markets by leveraging various innovative operating models. With our technical competencies as the foundation, we hope to change the limitation on the cost structure deemed as the norm in the industry and challenge leading international-grade analysis and testing companies by adopting global deployment, scale, and vision. We will deepen our R&D capacity and jointly grow with premium customers to show MA-tek's presence in science parks worldwide in the future.
5. Continue to promote the three major infrastructure construction to be comparable with global leading companies within the industry. Firstly, enhance R&D and intellectual property deployment, develop the latest analysis and testing technologies with top-notch foreign and domestic universities and colleges, and build a patent moat. Secondly, expand in-depth vendor lock-in with international top-ranking customers and provide higher added value to customers through customized meta-analysis. Thirdly, continue to improve our global logistics and operation efficiency and introduce AI to optimize various internal operating processes and improve operating efficiency.

(II) Expected sales amount

It is anticipated that the company's sales will grow simultaneously with the expansion of capacity. The profit for this year is expected to rise.

(III) Important production and sales policy

As a leading manufacturer of testing and analysis in the Asia-Pacific region, MA-tek will evaluate various business opportunities in the highly profitable markets in Europe and the U.S. in the future. In doing so, we hope to develop a more flexible international market entry strategy and shorten the time it takes to penetrate overseas markets. Taking into account risk assessment, we will steadily challenge the international testing and analysis giants while deepening our R&D capabilities and growing together with high-quality customers around the world. Our aim for the future is that, wherever there is a science park in the world, there will be MA-tek.

III. Company future development strategies

In order to execute the Company’s global deployment strategy and continue to improve the differential analysis technology advantages, it is estimated that the overall capital expenditure for the year is approximately NT$1 billion. In Taiwan, we will continue to invest in atomic-resolution transmission electron microscopes and ultra-high-power burn-in systems to grasp new procedures and new product development requirements of customers in Taiwan, Europe, and the U.S.; in Japan, we will establish the Failure Analysis Laboratory No. 4 in Japan to continue exploring local customers. In China, we are dedicated to meeting the demand for autonomy in the local semiconductor supply chain and creating higher added value for customers with differentiated value-added services.

IV. Influence of external competition, legal and regulatory environment, and macroeconomic situation

In recent years, geopolitics has been affecting industry trends more and more. Advanced countries worldwide deem the semiconductor industry as a national defense industry that shall be taken under control to foster semiconductor hubs with national strength. AI applications (i.e., self-driving EVs and robots) are emerging, and new product R&D projects commence due to demand in the market; it is expected to trigger a high-speed growth in the demand for reliability analysis and failure analysis in the market. The advanced procedures and advanced packaging technologies driven by the demand for hardware computing power of AI will also give rise to the analysis and testing demand for material analysis and failure analysis. In order to be close to the global distributed laboratory strategy for customers' local R&D activities, the Company can help customers shorten the technological gap with competitors through the shortest delivery time and accurate and effective analysis. We are committed to providing customized well-rounded integrated analysis recommendations under the premise that all customers' confidentiality is protected, significantly reducing the cost of trial and error for customers.

Overall, the Company’s active development of a layout for the global overseas markets will push up the performance. Moreover, with the Company’s three major basic projects, we may widen the competitiveness gap with our competitors. We will continue to strengthen our global competitiveness, guide the Company toward the blue ocean market with high profitability, and lay a foundation for our business growth in the next decade.

Thank you everyone for taking the time to attend today’s Annual General Meeting of Shareholders. We look forward to your continuing support and encouragement to the management team.

Chairperson: Yong-Fen Hsieh

President: Wei Shih

Two. Corporate Governance Report

I. Information on directors, president, vice president, assistant VP and head of each department and branches

(I) Director information

1. Director

April 30, 2026; unit: shares

Position	Name	Gender Age	Nationality or Place of Registration	Date of election (assumption of office)	Tenure	Date of First Appointment	Shares held when elected		Current shareholding		Shares currently held by spouse & minors		Shares held in the name of others		Main work experiences and education	Concurrently-held positions in the Company and other companies at present	Other Officer, Director or Supervisor who is a spouse or relative within the second degree of kinship			Remarks
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
Chairperson	ARQ Consulting Company	Female 61–65	Republic of China	2023.6.30	3 years	2002.4.16	4,725,526	7.58%	5,170,687	7.26%	0	0	0	0	Ph.D., Materials Science, National Tsing Hua University, Taiwan Senior Manager, United Microelectronics Corporation Manager, Unipac Optoelectronics Corporation Director of AU Optronics Corp. Chairperson & CEO, MA-tek	Chairman, MA-tek (Shanghai) Co., Ltd. Chairman, ARQ Consulting Company Chairman, MA-tek (Xiamen) Ltd. Chairman, MA-tek USA Chairman, Workflow Enhancement Technology Inc. Chairman, Technology Ya Shi Co., Ltd. Chairman, MA-tek (Suzhou) Ltd. Independent Director, San Fu Chemical Co., Ltd. Independent Director, Innolux Corporation	-	-	-	-
	Representative: Yong-Fen Hsieh		Republic of China						1,036,107 (Including number of shares under trust with discretion reserved 900,000 shares)	1.45%	0	0	0	0						
Director	ERP Investment Corp.	Male 61–65	Singapore	2023.6.30	3 years	2008.9.17	6,621,119	10.63%	6,238,224	8.76%	0	0	0	0	Singapore Polytechnics – Diploma in Electrical, Electronic and Communication Vice Chairperson, Ellipsiz Pte Ltd. President, SmartSolve Ptv Ltd. President, International Business Services Pte Ltd.	President, Core Resolution Pte Ltd.	-	-	-	-
	Representative: Ng Beng Soon								0	0	0	0	0	0						
Director	Shin Ming Corp	Male 41–45	United States of America	2023.6.30	3 years	2017.6.16	2,035,688	3.27%	2,272,300	3.19%	0	0	0	0	MBA, Waseda University, Japan Assistant Vice President, General Planning Office, Shin Kong Life Insurance Co., Ltd. Assistant Vice President, Overseas Stock Investment, Shin Kong Life Insurance Co., Ltd.	Director, SHIN MING Corp Director, Shin Pei Industrial Co., Ltd. Director, FUHBIC Supervisor, MA-tek Educational Consulting (Xiamen) Co., Ltd. Chairperson, Prosoon Intelligent Automation Corp. Chairman, Dayu Electric Co., Ltd.	-	-	-	-
	Representative: Scott Allen								0	0	0	0	0	0						

<table>
<tr><th rowspan="2">Position</th><th rowspan="2">Name</th><th rowspan="2">Gender Age</th><th rowspan="2">Nationality or Place of Registration</th><th rowspan="2">Date of election (assumption of office)</th><th rowspan="2">Tenure</th><th rowspan="2">Date of First Appointment</th><th colspan="2">Shares held when elected</th><th colspan="2">Current shareholding</th><th colspan="2">Shares currently held by spouse & minors</th><th colspan="2">Shares held in the name of others</th><th rowspan="2">Main work experiences and education</th><th rowspan="2">Concurrently-held positions in the Company and other companies at present</th><th colspan="3">Other Officer, Director or Supervisor who is a spouse or relative within the second degree of kinship</th><th rowspan="2">Remarks</th></tr>
<tr><th>Number of shares</th><th>Shareholding ratio</th><th>Number of shares</th><th>Shareholding ratio</th><th>Number of shares</th><th>Shareholding ratio</th><th>Number of shares</th><th>Shareholding ratio</th><th>Position</th><th>Name</th><th>Relationship</th></tr>
<tr><td>Director</td><td>Chun Kuan</td><td>Male 61–65</td><td>Republic of China</td><td>2023.6.30</td><td>3 years</td><td>2017.6.16</td><td>456,153</td><td>0.73%</td><td>622,074</td><td>0.87%</td><td>0</td><td>0</td><td>0</td><td>0</td><td>MBA, Southern New Hampshire University, USA
Senior Vice President, King Yuan ELECTRONICS CO., LTD.
Accounting Department Manager, United Microelectronics Corporation
CFO, Unipac Optoelectronics Corporation</td><td>Chairman, Swift Investment Co., Ltd.
Chairman, Yan Yuan Investment Co., Ltd.</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>Independent Director</td><td>Ching-Hsiang Hsu</td><td>Male 61–65</td><td>Republic of China</td><td>2023.6.30</td><td>3 years</td><td>2017.6.16</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>Ph.D., Electrical Engineering, University of Illinois
Director, Department of Electrical Engineering, National Tsing Hua University, Taiwan
Researcher, IBM TJ Watson Research Center, NY, USA</td><td>Chairperson, eMemory Technology Inc
Chairperson, IMQ Technology Inc.
Chairperson & CEO, PUFsecurity Corporation
Representative Director, SecuX Technology Inc.
Representative Director, Powerflash Technology Corporation
Independent Director, Acer Inc.
Director, National Applied Research Laboratories (NARLabs)</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>Independent Director</td><td>Nun-Sian Tsai</td><td>Male 66–70</td><td>Republic of China</td><td>2023.6.30</td><td>3 years</td><td>2020.6.18</td><td>0</td><td>0</td><td>707</td><td>0.001%</td><td>0</td><td>0</td><td>0</td><td>0</td><td>Ph.D., Materials Engineering, Massachusetts Institute of Technology
Vice President, Quality and Reliability, Taiwan Semiconductor Manufacturing Company Limited
Vice President, Operations, Vanguard International Semiconductor Corporation
Researcher, Bell Labs, USA</td><td>Chairperson, Jing Jie Investment Co., Ltd.</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
</table>

Position	Name	Gender Age	Nationality or Place of Registration	Date of election (assumption of office)	Tenure	Date of First Appointment	Shares held when elected		Current shareholding		Shares currently held by spouse & minors		Shares held in the name of others		Main work experiences and education	Concurrently-held positions in the Company and other companies at present	Other Officer, Director or Supervisor who is a spouse or relative within the second degree of kinship			Remarks
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
Independent Director	Chia-Wei Lee	Male 71–75	Republic of China	2023.6.30	3 years	2023.6.30	0	0	0	0	0	0	0	0	Ph.D., Department of Marine and Earth Sciences, University of California, San Diego, USA Professor, Department of Life Science, National Tsing Hua University Dean, National Tsing Hua College, National Tsing Hua University Director, Institute of Molecular Biology, National Tsing Hua University Editor-in-Chief of Scientific American Director, National Museum of Natural Science Researcher, Marine Biology, University of California, San Diego, USA	Chairman, the National Museum of Natural Science Chief Executive Officer, Dr. Cecilia Koo Botanic Conservation Center Hou Chin-Tui Chair Professor, National Tsing Hua University	-	-	-	-
Independent Director	Juine-Kai Tsang	Male 71–75	United States of America	2023.6.30	3 years	2020.6.18	0	0	0	0	0	0	0	0	Ph.D., Physics, University of Illinois, Urbana Champaign R&D and management positions in semiconductor companies in the US	Managing Member, VentureTech Alliance Management Co., LLC Director, Great Team Backend Foundry, Inc. (BVI) Director, Neoconix, Inc.	-	-	-	-

(II) Major shareholders of the juristic person shareholder

April 30, 2026

Name of the juristic person shareholder	Major shareholders of the juristic person shareholder
ARQ Consulting Company	Yung-Fen Hsieh (48.28%), Ying-Tzu Chu (17.24%), Ying-Chin Chu (17.24%), and Ying-Hsi Chu (17.24%)
ERP Investment Corp.	Ng Beng Soon (80%) and Fu-Hua Chang (20%)
Shin Ming Corp	Samoa Shang Pu Kuang International Co., Ltd.(95.24%), Tung-Ming Wu (2.60%), Hui-Chu Wu Chen (0.98%), Scott Allen (0.59%), Hsin-Pei Wu (0.59%)

Where the juridical persons are the major shareholders, the major shareholders of the juristic person:

April 30, 2026

Name of the juridical person	Major shareholders of the juristic person
Samoa Shang Pu Guang International Co., Ltd.	Tung-Ming Wu (100%)

(III) Information disclosure on the professional qualifications of the directors and supervisors, and status of independence of the independent directors:

April 30, 2026

Criteria / Name	Professional qualifications and experiences (Note 1)	Independence status (Note 2)	Number of public companies that Independent Directors also hold positions
ARQ Ltd. Representative: Yong-Fen Hsieh	Possesses the work experiences required by the company's business in business, legal, finance, and business management skills. Chairperson & CEO, MA-tek There have been no occurrence of events as described under Article 30 of the Company Act.	Not an Independent Director, not applicable.	1
ERP Investment Corp. Representative: Ng Beng Soon	Possesses the work experiences required by the company's business in business, legal, finance, and business management skills. President, Core Resolution Pte Ltd. There have been no occurrence of events as described under Article 30 of the Company Act.	Not an Independent Director, not applicable.	None
Shin Ming Corp. Representative: Scott Allen	Possesses the work experiences required by the company's business in business, legal, finance, and business management skills. Director, FUHBIC Supervisor of MA-tek Educational Consulting (Xiamen) Co., Ltd., Chairperson of PROSOON INTELLIGENT AUTOMATION CORP., Chairman, Dayu Electric Co., Ltd. There have been no occurrence of events as described under Article 30 of the Company Act.	Not an Independent Director, not applicable.	None
Chun Kuan	Possesses the work experiences required by the company's business in business, legal, finance and accounting, and business management skills. Chairperson, Xun Jie Investment Co., Ltd. There have been no occurrence of events as described under Article 30 of the Company Act.	Not an Independent Director, not applicable.	None
Ching-Hsiang Hsu	Possesses the work experiences required by the company's business in business, legal, finance, and business management skills.	On the state of independence of the independent director, none of the following persons, but not limited to, the independent director himself, his spouse,	1

Criteria / Name	Professional qualifications and experiences (Note 1)	Independence status (Note 2)	Number of public companies that Independent Directors also hold positions
	Chairperson, eMemory Technology Inc There have been no occurrence of events as described under Article 30 of the Company Act.	and relatives within the second degree of kinship have held positions as a director, supervisor or employee of the Company or of its affiliated companies, and do not hold any company shares; have not held positions as a director, supervisor or employee of a designated company that has specified relationship with the Company; and have not obtained compensation from providing business, legal, finance, or accounting services to the Company or its affiliates in the most recent two years.	
Nun-Sian Tsai	Possesses the work experiences required by the company’s business in business, legal, finance, and business management skills. Vice President of Quality and Reliability, Taiwan Semiconductor Manufacturing Co., Ltd., Vice President of Operations, Vanguard International Semiconductor Corporation, Chairperson, Jingjie Investment Co., Ltd. There have been no occurrence of events as described under Article 30 of the Company Act.	On the state of independence of the independent director, none of the following persons, but not limited to, the independent director himself, his spouse, and relatives within the second degree of kinship have held positions as a director, supervisor or employee of the Company or of its affiliated companies, and do not hold any company shares; have not held positions as a director, supervisor or employee of a designated company that has specified relationship with the Company; and have not obtained compensation from providing business, legal, finance, or accounting services to the Company or its affiliates in the most recent two years.	None
Chia-Wei Lee	Possesses the work experiences required by the company’s business in business, legal, finance, and business management skills. Chairman of the National Museum of Natural Science Chief Executive Officer, Dr. Cecilia Koo Botanic Conservation Center , and Hou Chin-Tui Chair Professor, National Tsing Hua University. There have been no occurrence of events as described under Article 30 of the Company Act.	On the state of independence of the independent director, none of the following persons, but not limited to, the independent director himself, his spouse, and relatives within the second degree of kinship have held positions as a director, supervisor or employee of the Company or of its affiliated companies, and do not hold any company shares; have not held positions as a director, supervisor or employee of a designated company that has specified relationship with the	None

Criteria / Name	Professional qualifications and experiences (Note 1)	Independence status (Note 2)	Number of public companies that Independent Directors also hold positions
		Company; and have not obtained compensation from providing business, legal, finance, or accounting services to the Company or its affiliates in the most recent two years.	
Juine-Kai Tsang	Possesses the work experiences required by the company's business in business, legal, finance, and business management skills. Managing Member, VentureTech Alliance Management Co., LLC; Great Team Backend Director, Foundry, Inc. (BVI); Director, Neoconix, Inc. There have been no occurrence of events as described under Article 30 of the Company Act.	On the state of independence of the independent director, none of the following persons, but not limited to, the independent director himself, his spouse, and relatives within the second degree of kinship have held positions as a director, supervisor or employee of the Company or of its affiliated companies, and do not hold any company shares; have not held positions as a director, supervisor or employee of a designated company that has specified relationship with the Company; and have not obtained compensation from providing business, legal, finance, or accounting services to the Company or its affiliates in the most recent two years.	None

Note 1: Professional qualification and experience: Describe the professional qualifications and experience of each director and supervisor, including members of the Audit Committee who possess accounting or financial expertise, as well as their accounting or financial background, work experience, and any matters described in Article 30 of the Company Act.

Note 2: Independent directors shall state whether they meet the criteria for independence, including but not limited to whether they or their spouse or second-degree relatives serve as directors, supervisors, or employees of the Company or its affiliated companies; the number and percentage of shares held by the Company, spouse, or second-degree relatives (or in the name of others) by the Company; whether they serve as directors, supervisors, or employees of any companies that have specific relationships with the Company (refer to Paragraphs 5-8, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of remuneration received for providing commercial, legal, financial, or accounting services to the Company or its affiliated companies in the last 2 years.

(IV) Information on president, vice president, assistant VP and head of each department and branches

April 30, 2026; unit: shares

Position	Name	Gender	Nationality	Date onboard	Shareholding		Shares held by spouse & minors		Shares held in the name of others		Main work experiences and education	Concurrently-held positions in the other companies at present	Managers of the Company who is a spouse or relative within the second degree of kinship			Remarks
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
President	Yong-Fen Hsieh	Female	Republic of China	2022/04	1,036,107 (Including number of shares under trust with discretion reserved 900,000 shares)	1.45%	0	0	0	0	Ph.D., Materials Science, National Tsing Hua University, Taiwan Senior Manager, United Microelectronics Corporation Manager, Unipac Optoelectronics Corporation Director of AU Optronics Corp.	Chairman, MA-tek (Shanghai) Co., Ltd. Chairman, ARQ Consulting Company Chairman, MA-tek (Xiamen) Ltd. Chairman, MA-tek USA Chairman, Technology Ya Shi Co., Ltd. Chairman, MA-tek (Suzhou) Ltd. Independent Director, San Fu Chemical Co., Ltd. Independent	–	–	–	–
President	Wei Shih (Note 1)	Male	The Republic of China	2025/12	30,000	0.04%	0	0	0	0	Master's Degree in Electrical Engineering, University of Southern California Chairman, Unikorn Semiconductor Corp. Chief Information Officer and Information Security Officer, ENNOSTAR Inc. Legal Representative	None	–	–	–	–

Position	Name	Gender	Nationality	Date onboard	Shareholding		Shares held by spouse & minors		Shares held in the name of others		Main work experiences and education	Concurrently-held positions in the other companies at present	Managers of the Company who is a spouse or relative within the second degree of kinship			Remarks
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
											and Director, GCS Holdings, Inc. Assistant Manager, Information Technology, Fuh Hwa Securities Investment Trust Co., LTD. Manager of Information Technology Development, United Microelectronics Corporation; Senior Engineer, Philips Taiwan					
Vice President, Materials Analysis Business Group	Ming-Ching Huang	Female	Republic of China	2022/01	103,051	0.14%	0	0	0	0	Masters in Chemical Engineering, National Cheng Kung University Director of Materials Analysis Technology Inc. Manager, United Microelectronics Corporation Assistant Engineer, National Nano Device Laboratories	None				
Vice President, Greater China Business Group	Rui-Hsiang Hsu	Male	Republic of China	2023/5	35,671	0.05%	0	0	0	0	Bachelor, Department of Industrial Management and Business Information, Wan-Neng Technology	None	–	–	–	–

Position	Name	Gender	Nationality	Date onboard	Shareholding		Shares held by spouse & minors		Shares held in the name of others		Main work experiences and education	Concurrently-held positions in the other companies at present	Managers of the Company who is a spouse or relative within the second degree of kinship			Remarks
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
											University Business Manager, China Region, JING HE SCIENCE CO., LTD. Deputy Director, Shanghai Procurement Department, INVENTEC CORPORATION					
Business Development Group Director	Chao-Yuan Ti (Note 2)	Female	Republic of China	2025/3	53,029	0.07%	0	0	0	0	MSc, Department of Construction Management, University of Washington Deputy Manager, GINTECH ENERGY CORPORATION Deputy Director, Business Division, Materials Analysis Technology Inc.	None	–	–	–	–
TEM Division Director	Chia-Yi Yang (Note 2)	Female	Republic of China	2025/3	68,932	0.10%	46,006	0.06%	0	0	Bachelor, Department of Information Management, Huafan University Manager, United Microelectronics Corporation Deputy Director, TEM Division of Materials Analysis Technology Inc.	None	–	–	–	–

Position	Name	Gender	Nationality	Date onboard	Shareholding		Shares held by spouse & minors		Shares held in the name of others		Main work experiences and education	Concurrently-held positions in the other companies at present	Managers of the Company who is a spouse or relative within the second degree of kinship			Remarks
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Position	Name	Relationship	
Financial Officer and Finance and Accounting Division Director	Ju-Lin Yang (Note 2)	Male	Republic of China	2025/3	35,671	0.05%	0	0	0	0	MBA, National Taiwan University Senior Audit Manager, PwC Taiwan Deputy Manager, Finance Department, Faraday Technology Corporation Finance Manager and Spokesperson, M.J. International Co., Ltd.	Supervisor , Workflow Enhancement Technology Inc. Independent Director, Harmony Electronics Corp.	–	–	–	–
Accounting Officer	Yu-Li Lin	Female	Republic of China	2015/10	40,342	0.06%	0	0	0	0	Bachelor, Department of Agribusiness Management, National Pingtung University of Science and Technology Administrator, Department of Finance, Info-Tek Corporation Deputy Manager, Finance Department, Materials Analysis Technology Inc.	None	–	–	–	–

Note 1: The change of the President was made in line with the Company's operational planning and to further strengthen corporate governance.

II. Remuneration to directors, supervisors, President, and Vice Presidents in the most recent year

1. Remuneration for directors and independent directors

Unit: NTD in thousand

Position	Name	Director remuneration								Sum of A, B, C and D as a percentage of net income		Remuneration received by a Director who is also an employee of the Company								Sum of A, B, C, D, E, F, and G and as a percentage of net income		Compensation from reinvested companies or the parent company other than subsidiaries is received?
		Base compensation (A)		Severance pay and pensions (B)		Directors remuneration (C)		Expenses for execution of business (D)				Salaries, bonuses, special allowances (E)		Severance pay and pensions (F)		Employee remuneration (G)						
		The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements)	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company	All companies in the financial statements	The Company		All companies in the financial statements		The Company	All companies in the financial statements	
																Cash amount	Stock amount	Cash amount	Stock amount			
Chairperson	ARQ Ltd. Representative: Yong-Fen Hsieh	0	0	0	0	4,245	4,245	10	10	4,255 1.04%	4,255 1.04%	8,898	8,898	138	138	17,297	0	17,297	0	30,588 7.51%	30,588 7.51%	1,325
Director	ERP Investment Corp. Representative: NG BENG SOON	0	0	0	0	2,122	2,122	10	10	6,397 1.57%	6,397 1.57%	0	0	0	0	0	0	0	0	6,397 1.57%	6,397 1.57%	None
	SHIN MING CORP. Representative: Scott Allen	0	0	0	0	2,122	2,122	10	10			0	0	0	0	0	0	0	0			None
	Chun Kuan	0	0	0	0	2,122	2,122	10	10			0	0	0	0	0	0	0	0			None
Independent Director	Ching-Hsiang Hsu	0	0	0	0	2,122	2,122	10	10	8,529 2.10%	8,529 2.10%	0	0	0	0	0	0	0	0	8,529 2.10%	8,529 2.10%	None
	Nun-Sian Tsai	0	0	0	0	2,122	2,122	10	10			0	0	0	0	0	0	0	0			None
	Chia-Wei Lee	0	0	0	0	2,122	2,122	10	10			0	0	0	0	0	0	0	0			None
	Juine-Kai Tsang	0	0	0	0	2,122	2,122	10	10			0	0	0	0	0	0	0	0			None

1. Please specify the policy, system, standard, and structure of remuneration to independent directors, and the association between the amount of remuneration and the responsibilities and risks assumed, time spent, and other factors:
   The Company's directors remuneration shall be paid in accordance with Article 15 of the Articles of Incorporation, “The board of directors is delegated to determine the remuneration to the Chairperson and directors based on the level of their participation in the Company's operations, the values of their contributions, and the general standards in the industry.” and Article 18, “where the Company makes a profit for a year, it shall provide 1% or more as employee remuneration, which shall be distributed in the form of stock or cash by resolution of the board of directors and the recipients may include employees of the controlling company or subsidiaries who meet certain criteria in accordance with the laws. The board of directors shall set said criteria. The Company may provide 5% or less of the above profit as director remuneration by resolution of the board of directors. The distribution of employee remuneration and director remuneration shall be reported to the shareholders' meeting.”
   The director and independent director remuneration is handled not only in accordance with the Articles of Incorporation but the Rules of the Performance Evaluation of the Board of Directors. The director performance evaluation indicators of the six aspects are: (1) alignment with the Company’s goals and tasks; (2) awareness of responsibilities as a director; (3) participation in business operations; (4) internal relations management and communication; (5) director’s professionalism and continuing education; (6) internal control, to evaluate individual directors’ performance based on their responsibilities, risks assumed, and time spent as a reference for determining individuals’ remuneration.
2. Except as disclosed in the above table, the remuneration received by the Company’s directors for providing services (such as serving as a consultant in a non-employee capacity at the parent company/all companies included in the financial statements/investees) during the most recent year:None.

Range of remuneration

Remuneration range of Directors	Name of director			
	Sum of the first four compensations (A+B+C+D)		Sum of the first seven compensations (A+B+C+D+E+F+G)	
	The Company	All companies in the financial statements G	The Company	All companies in the financial statements H
Less than NTD 1,000,000	0	0	0	0
NTD1,000,000 (included) ~ NTD2,000,000 (not included)	0	0	0	0
NTD2,000,000 (included) ~ NTD3,500,000 (not included)	ERP Investment Corp. Xin Ming Industrial Co., Ltd. Chun Kuan Ching-Hsiang Hsu Neng-Shian Tsai Juine-Kai Tsang Chia-Wei Li	ERP Investment Corp. Xin Ming Industrial Co., Ltd. Chun Kuan Ching-Hsiang Hsu Neng-Shian Tsai Juine-Kai Tsang Chia-Wei Li	ERP Investment Corp. Xin Ming Industrial Co., Ltd. Chun Kuan Ching-Hsiang Hsu Neng-Shian Tsai Juine-Kai Tsang Chia-Wei Li	ERP Investment Corp. Xin Ming Industrial Co., Ltd. Chun Kuan Ching-Hsiang Hsu Neng-Shian Tsai Juine-Kai Tsang Chia-Wei Li
NTD3,500,000 (included) ~ NTD5,000,000 (not included)	ARQ Ltd.	ARQ Ltd.	0	0
NTD5,000,000 (included) ~ NTD10,000,000 (not included)	0	0	0	0
NTD10,000,000 (included) ~ NTD15,000,000 (not included)	0	0	0	0
NTD15,000,000 (included) ~ NTD30,000,000 (not included)	0	0	0	0
NTD30,000,000 (included) ~ NTD50,000,000 (not included)	0	0	ARQ Ltd.	ARQ Ltd.
NTD 50,000,000 (included) – NTD 100,000,000 (not included)	0	0	0	0
NTD100,000,000 and above	0	0	0	0
Total	8	8	8	8

2. Supervisor remuneration

   The Company has set up the Audit Committee to replace the supervisor duties, hence not applicable.

3. Remuneration for President and Vice Presidents

Unit: NTD in thousand/thousand shares

<table>
<tr><th rowspan="3">Position</th><th rowspan="3">Name</th><th colspan="2">Salary (A)</th><th colspan="2">Severance pay and pensions (B)</th><th colspan="2">Bonuses and special allowances (C)</th><th colspan="4">Employee Compensation (D)</th><th colspan="2">Sum of A, B, C and D and as a percentage of net income (%)</th><th rowspan="3">Whether compensation from reinvested companies other than subsidiaries is received?</th></tr>
<tr><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th colspan="2">The Company</th><th colspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th></tr>
<tr><th>Cash bonus</th><th>Share bonus</th><th>Cash bonus</th><th>Share bonus</th></tr>
<tr><td>President</td><td>Yong-Fen Hsieh (Note 1)</td><td rowspan="5">12,750</td><td rowspan="5">12,750</td><td rowspan="5">410</td><td rowspan="5">410</td><td rowspan="5">4,170</td><td rowspan="5">4,170</td><td rowspan="5">22,466</td><td rowspan="5">0</td><td rowspan="5">22,466</td><td rowspan="5">0</td><td rowspan="5">39,796/
9.78%</td><td rowspan="5">39,796/
9.78%</td><td rowspan="5">None</td></tr>
<tr><td>President</td><td>Wei Shih (Note 1)</td></tr>
<tr><td>Vice President</td><td>Ming-Ching Huang</td></tr>
<tr><td>Vice President</td><td>Rui-Hsiang Hsu</td></tr>
<tr><td>Vice President</td><td>Song-Shan Li (Note 2))</td></tr>
</table>

Note 1: Relieved of duty and new appointment on December 1, 2025.

Note 2: Became a consultant on March 7, 2025.

Range of remuneration

Remuneration range of President and Vice Presidents	Name of President and Vice Presidents	
	The Company	All companies in the financial statements
Less than NTD 1,000,000	Wei Shih (Note 1), Song-Shan Li (Note 2)	Wei Shih (Note 1), Song-Shan Li (Note 2)
NTD 1,000,000 (included) ~ NTD 2,000,000 (not included)	0	0
NTD 2,000,000 (included) ~ NTD 3,500,000 (not included)	0	0
NTD30,000,000 (included) – NTD5,000,000 (not included)	Jui-Hsiang Hsu	Jui-Hsiang Hsu
NTD5,000,000 (included) ~ NTD10,000,000 (not included)	Ming-Ching Huang	Ming-Ching Huang
NTD10,000,000 (included) ~ NTD15,000,000 (not included)	0	0
NTD15,000,000 (included) ~ NTD30,000,000 (not included)	Yong-Fen Hsieh (Note 1)	Yong-Fen Hsieh (Note 1)
NTD30,000,000 (included) ~ NTD50,000,000 (not included)	0	0
NTD50,000,000 (included) ~ NTD100,000,000 (not included)	0	0
NTD100,000,000 and above	0	0
Total	5	5

Note 1: Relieved of duty and new appointment on December 1, 2025.
Note 2: Became a consultant on March 7, 2025.
..

4. Employee bonuses paid to managers

Unit: NTD in thousand

<table>
<tr><th></th><th>Position</th><th>Name</th><th>Share bonus</th><th>Cash bonus</th><th>Total</th><th>Total as a percentage of net income (%)</th></tr>
<tr><td rowspan="9">Managerial officers</td><td>President</td><td>Yong-Fen Hsieh (Note 1)</td><td rowspan="9">0</td><td rowspan="9">28,266</td><td rowspan="9">28,266</td><td rowspan="9">6.95%</td></tr>
<tr><td>President</td><td>Wei Shih (Note 1)</td></tr>
<tr><td>Vice President</td><td>Ming-Ching Huang</td></tr>
<tr><td>Vice President</td><td>Jui-Hsiang Hsu</td></tr>
<tr><td>Department Chief</td><td>Chao-Yuan Ti</td></tr>
<tr><td>Department Chief</td><td>Chia-Yuan Yang</td></tr>
<tr><td>Chief Financial Officer</td><td>Song-Shan Li (Note 2)</td></tr>
<tr><td>Chief Financial Officer</td><td>Ju-Lin Yang</td></tr>
<tr><td>Accounting Manager</td><td>Yu-Li Lin</td></tr>
</table>

Note 1: Relieved of duty and new appointment on December 1, 2025.
Note 2: Became a consultant on March 7, 2025.

5. Analysis of the ratio of total remuneration paid to the Directors, Supervisors, President, and Vice Presidents in the most recent two years by the Company and all companies in the consolidated financial statements to the net income in the standalone or individual financial report, and explanation of the remuneration policy, standard and combination, and procedures for determining remuneration, and their correlation with business performance and future risks.

    (1) The ratio taken by the gross total of compensation paid by the Company and all firms disclosed in the consolidated financial statements to the directors, supervisors, president and vice presidents of this company to the net income over the past two years.

<table>
<tr><th rowspan="3">Item / Position</th><th colspan="4">Total remuneration as a percentage of net income (loss)</th></tr>
<tr><th colspan="2">2025</th><th colspan="2">2024</th></tr>
<tr><th>The Company</th><th>All companies in the financial statements</th><th>The Company</th><th>All companies in the financial statements</th></tr>
<tr><td>Director</td><td rowspan="3">14.49%</td><td rowspan="3">14.49%</td><td rowspan="3">8.54%</td><td rowspan="3">8.54%</td></tr>
<tr><td>Supervisor</td></tr>
<tr><td>President and Vice Presidents</td></tr>
</table>

Change description

Director: The Company's director remuneration is allocated according to the company's Articles of Incorporation, appropriated at 2.3% of the net income before tax. In 2025 and 2024, these percentages represented 2.30% and 2.30% of pre-tax net income, respectively.

Proofread Version: Supervisor: The Audit Committee has been appointed to take over the supervisor duties. Hereby, it is not applicable.

Presidents and Vice Presidents: Overall remuneration in 2025 was higher than in 2024 primarily due to a decline in overall operating profit. The remuneration to the President and Vice Presidents is determined based on the industry standard and implemented after the approval of the Remuneration Committee and the Board of Directors.

(2) Description of the policies, criteria and composition of the compensation paid; the procedures to determine compensation, and their interrelationship with business performance and future risks:

A. The remuneration of the directors of the Company is determined in accordance with the Articles of Incorporation, their participation in the Company's operations, the value of their contributions, and shall be based on industry standards. The Company's remuneration to directors is paid in principle in accordance with the Articles of Incorporation formulated by the board of directors and submitted to the shareholders' meeting for approval and subsequent implementation.

   The preceding directors' remuneration may only be paid in cash. Employee and director remuneration shall be resolved by the board and reported to the shareholders' meeting.

   In addition, the Board of Directors' performance evaluation method of the Company is used as a reference for setting individual directors' remuneration. The evaluation items include "Alignment of the Company's goals and missions," "Awareness of directors' responsibilities," "Participation in the Company's operations," "Management of internal relationship and communication," "Directors' professionalism and continuing education," and "Internal control."

B. The appointment, dismissal and remuneration of the Company's President and Vice Presidents is processed according to the company's regulation. The remuneration payment standard is handled by the Company's human resource unit based on the personnel performance evaluation regulations, taking into account of the individual performance and contribution to the company operations, and with reference to industry practice on salary payment standard for the same level of job, and the remuneration proposal is to be submitted to the Remuneration Committee and the Board for approval before processing. The distribution standard for the employee remuneration is determined based on the company's Articles of Incorporation, to be submitted to the Board for resolution and reported to the shareholders meeting.

C. The Company's remuneration policy is based on individual ability, contribution to the Company, performance, and its association with business performance.In addition, the Company has already implemented control for future risks, so the association between the remuneration policy and future risks is relatively low. The overall remuneration package mainly includes fixed salaries, short-term incentive bonuses, and long-term incentive bonuses, and benefits. Fixed salaries are determined based on the market price of the position held by the employee and the Company's salary management regulations. Short-term and long-term incentive bonuses are paid based on the employee's personal performance, departmental goal achievement, and the Company's operating performance. The design of benefits is based on the premise of complying with laws and regulations, and the Company takes into account the needs of employees to design a welfare system that is shared with them.

III. Operations of corporate governance:

(I) Operations of the Board of Directors

1. The major tasks of the Board of Directors in 2025 are as follows:
   - Review of the 2025 business plan.
   - Review of the 2024 financial business report.
   - Evaluation of effectiveness of internal control system
   - Review of the appointment and remuneration of attesting certified public accountants (CPAs)
   - Launch of a sustainable development blueprint for corporate governance 3.0
2. The Board of Directors held five meetings during 2025. The board operations are as follows:
   - March 7, 2025:

     Discussion of

     (1) Motion for 2025 business plan.

     (2) Motion for 2024 distribution of remuneration to directors and employees.

(3) Motion for 2024 business report and financial statements.
(4) Motion for 2024 statement of the internal control system.
(5) Motion for 2025 evaluation of the independence of the attesting CPAs.
(6) Motion for 2024 earnings distribution.
(7) Motion for review of the 2025 CPA audit fee assessment (including non-assurance services).
(8) Motion for appointing a CPA firm to provide non-assurance services and handle public fees.
(9) Motion for concurrent appointment of the Chief Financial Officer as Corporate Governance Officer and Spokesperson.
(10) Motion for amendment to part of the “Internal Control System – Salary Circulation” section.
(11) Motion for amendment to certain provisions of the Company’s Articles of Incorporation.
(12) Motion for setting the date for the 2025 annual general meeting.
(13) Motion for period and venue for accepting shareholder proposals for the 2025 annual general meeting.
(14) Motion for acquisition of right-of-use assets.
(15) Motion for bank credit application and renewal.
(16) Motion for providing guarantees for subsidiaries.
(17) Motion for loaning of funds by MA-tek (Shanghai) to another party.
(18) Motion for setting the record date for the conversion of convertible bonds to common shares in Q4 2024.
(19) Motion for acquiring the property for plant use.

- May 6, 2025:
  Discussions
  (1) Motion for the Company’s financial report for Q1 2025.
  (2) Motion for transfer of treasury stock to employees.
  (3) Motion for bank credit application and renewal.
  (4) Motion for acquisition of right-of-use assets.

- August 1, 2025:
  Discussions
  (1) Motion for the Company’s financial report for Q2 2025.
  (2) Motion for 2024 distribution of remuneration to directors and employees.
  (3) Motion for 2025 salary adjustment.

(4) Motion for 2024 Sustainability Report.
(5) Motion for bank credit application and renewal.
(6) Motion for providing guarantees for subsidiaries.
(7) Motion for loaning of funds by MA-tek (Shanghai) to another party.

- November 7, 2025:
  Discussions
  (1) Motion for replacing CPAs due to internal rotation of the CPA firm and evaluation of the independence of the attesting CPAs.
  (2) Motion for the Company's financial report for Q3 2025.
  (3) Motion for 2026 internal audit plan.
  (4) Motion for bank credit application and renewal.
  (5) Motion for providing guarantees for subsidiaries.
  (6) Motion for loaning of funds by MA-tek (Shanghai) to another party.
  (7) Motion for appointing Deloitte and Ernst & Young to provide non-assurance services and handle fee matters.
  (8) Motion for acquisition of right-of-use assets.
  (9) Corporate value enhancement plan.
  (10) Motion for issuance of new shares through a cash capital increase and issuance of the second domestic unsecured convertible corporate bonds.

- December 27, 2025:
  Discussions
  (1) Motion for new President candidates and their remuneration.

The Board of Directors held 5 meetings in 2024 , and the attendance of Directors and Supervisors was as follows:

Position	Name	Actual Number of Attendances (Non-voting Attendances) B	Number of Entrusted Attendances	Percentage of Actual Number of Attendances (Non-voting Attendances) (%) [B/A]	Remarks
Chairperson	Representative of ARQ Consulting Company: Yong-Fen Hsieh	5	0	100	
Director	ERP Investment Corp. Representative: Ng Beng Soon	5	0	100	
Director	Shin Ming Corp Representative: Scott Allen	5	0	100	
Director	Chun Kuan	5	0	100	
Independent Director	Ching-Hsiang Hsu	5	0	100	
Independent Director	Nun-Sian Tsai	5	0	100	
Independent Director	Juine-Kai Tsang	5	0	100	
Independent Director	Chia-Wei Lee	5	0	100	

Other matters that require reporting:

I. The matters stipulated in Article 14-3 of the Securities and Exchange Act and other resolved matters by the Board about which an independent director expresses an objection or reservation that has been included in records or stated in writing shall state the date, session, content of proposals, all of the independent directors' opinions and the Company's handling of the opinions of independent directors:

(I) Matters specified in Article 14-3 of the Taiwan Securities and Exchange Act.

(II) Other than the abovementioned matters, the matters resolved in the meetings of the Board with dissents or qualified opinions, which are recorded or declared in writing.

The Company held five board meetings during 2025. The directors and independent directors' attendance reached nearly 100%. They obtained appropriate and sufficient materials and information for reference before each of the meetings. They fully discussed each proposal, voted on the resolution, and did not express objection or reservation about the matters under Article 14-3 of the Securities and Exchange Act. They approved all proposals as proposed.

Board of Directors	Content of the Proposal and the Follow-up Process	Independent directors' dissenting opinion or reservation or major suggestions	Resolution by the Board of Directors	Treatment of the opinions of Independent Directors by the company
8th meeting of 8th term – 2025.03.07	(1) Motion for 2025 business plan. (2) Motion for 2024 distribution of remuneration to directors and employees. (3) Motion for 2024 business report and financial statements. (4) Motion for 2024 statement of the internal control system. (5) Motion for 2025 evaluation of the independence of the attesting CPAs. (6) Motion for 2024 earnings distribution. (7) Motion for review of the 2025 CPA audit fee assessment (including non-assurance services). (8) Motion for appointing a CPA firm to provide non-assurance services and handle public fees.	No dissenting opinion was expressed.	Passed by all attending directors.	None

Position	Name	Actual Number of Attendances (Non-voting Attendances) B	Number of Entrusted Attendances	Percentage of Actual Number of Attendances (Non-voting Attendances) (%) [B/A]	Remarks

		(9) Motion for concurrent appointment of the Chief Financial Officer as Corporate Governance Officer and Spokesperson. (10) Motion for amendment to part of the "Internal Control System – Salary Circulation" section. (11) Motion for amendment to certain provisions of the Company's Articles of Incorporation. (12) Motion for setting the date for the 2025 annual general meeting. (13) Motion for period and venue for accepting shareholder proposals for the 2025 annual general meeting. (14) Motion for acquisition of right-of-use assets. (15) Motion for bank credit application and renewal. (16) Motion for providing guarantees for subsidiaries. (17) Motion for loaning of funds by MA-tek (Shanghai) to another party. (18) Motion for setting the record date for the conversion of convertible bonds to common shares in Q4 2024. (19) Motion for acquiring the property for plant use.				
	9th meeting of 8th term – 2025.05.06	(1) Motion for the Company's financial report for Q1 2025. (2) Motion for transfer of treasury stock to employees. (3) Motion for bank credit application and renewal. (4) Motion for acquisition of right-of-use assets.	No dissenting opinion was expressed.	Passed by all attending directors.	None	
	10th meeting of 8th term – 2025.08.01	(1) Motion for the Company's financial report for Q2 2025. (2) Motion for 2024 distribution of remuneration to directors and employees. (3) Motion for 2025 salary adjustment. (4) Motion for 2024 Sustainability Report. (5) Motion for bank credit application and renewal. (6) Motion for providing guarantees for subsidiaries. (7) Motion for loaning of funds by MA-tek (Shanghai) to another party.	No dissenting opinion was expressed.	Passed by all attending directors.	None	
	11th meeting of 8th term – 2025.11.07	(1) Motion for replacing CPAs due to internal rotation of the CPA firm and evaluation of the independence of the attesting CPAs. (2) Motion for the Company's financial report for Q3 2025. (3) Motion for 2026 internal audit plan. (4) Motion for bank credit application and	No dissenting opinion was expressed.	Passed by all attending directors.	None	

Position	Name	Actual Number of Attendances (Non-voting Attendances) B	Number of Entrusted Attendances	Percentage of Actual Number of Attendances (Non-voting Attendances) (%) [B/A]	Remarks

	renewal. (5) Motion for providing guarantees for subsidiaries. (6) Motion for loaning of funds by MA-tek (Shanghai) to another party. (7) Motion for appointing Deloitte and Ernst & Young to provide non-assurance services and handle fee matters. (8) Motion for acquisition of right-of-use assets. (9) Corporate value enhancement plan. (10) Motion for issuance of new shares through a cash capital increase and issuance of the second domestic unsecured convertible corporate bonds.			
12th meeting of 8th term – 2025.11.27	(1) Motion for new President candidates and their remuneration.			

II. When there is recusal due to conflicts of interest by a director, the name of that director, the involved proposal(s), the cause(s) of the recusal due to conflicts of interest, and the participation in voting of that director shall be specified: None.

III. Implementation status of the Company's board self-evaluation:
The Company has established the board performance evaluation system. The board has passed the board performance regulations in November 2019. Each year, the self-evaluation questionnaires are established on a regular basis, and the evaluations are added to the discussion results for reporting to the board and for release on the company website.
The 2025 self-evaluation questionnaire had been completed in January 2026, and all indicators were rated with high scores. On April 8, 2026, the self-evaluation results were reported to the board and disclosed on the company website.

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation Method	Evaluation content
Once a year	114.01.01 ~114.12.31	Include the Board of Directors, individual board member, functional committee performance evaluation	At the end of the year, the "Self-Evaluation Questionnaire for the Performance of the Board of Directors" shall be distributed to the corporate governance officers (internal self-evaluation), the "Self-Evaluation Questionnaire for the Performance of the Board of Directors" and the "Self-Evaluation Questionnaire for Performance of Functional Committees" were distributed to individual board members (Members' Self-Evaluation).	The Board of Directors' performance assessment: The involvement in the Company's operation, enhancement of the quality of decision making by the Board, organization structure of the Board, the election of directors, plus continuing training and internal control, etc.. Individual board member's performance assessment: The objective of the Company and tasks in charge, awareness of director's duties, involvement in the Company's operation, internal relation management and communication, expertise and continuing training of director, and internal control, etc.. Functional Committee's performance assessment: The involvement in the Company's operation, awareness of functional committee's duties, enhancement of quality of decision making by the functional committee, organization of the functional committee and election of its member, and internal control, etc..

Position	Name	Actual Number of Attendances (Non-voting Attendances) B	Number of Entrusted Attendances	Percentage of Actual Number of Attendances (Non-voting Attendances) (%) [B/A]	Remarks

IV. The goals for enhancing the functions of Board of Directors of the year and the latest year (e.g. establishment of the Audit Committee, or improvement of transparency for information) and the assessment to the implementation:

1. The Company's Procedures for Election of Directors clearly state that it is mandatory to consider the background and skills of the individual director for the election of the director. Thus, the Company's board member composition meets the diversity policy and possess professional skills in business, law, finance, accounting and other expertise as needed by the business to achieve complementary effects.
2. There are currently eight directors inclusive of four independent directors. The Company has appointed four seats of independent directors which is more than the legal requirement. The board member composition is of diverse background, including coming from different industries, and with professional backgrounds such as academic, finance management, and law. The board members possesses a wealth of company management experiences, and there is one female director.

Name	Gender	Age			Years of Service as an Independent Director		Concurrently serve as employees in the Company	1 Operational Judgment Skills	2 Management Skills	3 Crisis Management Skills	4 Understanding of the Global Market	5 Leadership Skills	6 Professional Skills	7 Knowledge of the Industry
		40 to 50	60 to 70	71 to 75	3 years and below	3 to 9 years								
Yong- Fen Hsieh	Female		V				V	V	V	V	V	V	Semiconductor	Technology
NG Beng Soon	Male		V					V	V	V	V	V	Corporate management	Technology
Chun Kuan	Male		V					V	V	V	V	V	Finance and accounting	Technology
Scott Allen	Male	V						V	V	V	V	V	Corporate management	Technology
Ching- Hsiang Hsu	Male		V			V		V	V	V	V	V	Semiconductor	Technology
Nun- Sian Tsai	Male		V			V		V	V	V	V	V	Semiconductor	Technology
Juine Kai Tsang	Male			V		V		V	V	V	V	V	Corporate management	Technology/ Finance
Chia- Wei Lee	Male			V	V			V	V	V	V	V	Corporate management	Technology/ Environmental Protection

3. The Company has, for each year, continued to purchase liability insurances for the directors, supervisors and managerial officers. The matter has been reported to the Board on August 1, 2025, so that directors can fully exercise the Company's supervisory and governance responsibilities.
4. Since the establishment of the Audit Committee in 2020, the Company has held 4 Audit Committee meetings in 2025 on March 7, 2025, May 6, 2025, August 1, 2025, and November 7, 2025 to discuss the 2025 financial report, evaluation of the effectiveness of the internal control system, assessment of CPAs, business report, earnings distribution, and audit plan, etc. The proposal was approved by the Board of Directors.
5. In 2025, the Remuneration Committee held four meetings on March 7, May 6, August 1, and November 7. According to the "Remuneration Committee Charter," the Committee shall exercise the due care of a prudent administrator to perform the following duties, and submit recommendations to the Board of Directors for discussion: (1) Formulate and regularly review the performance evaluation of directors and managers, and the policies, systems, standards and structures of their remuneration. (2) Regular reviews and final decision on the remuneration of managerial officers." After full discussions on the performance evaluation of the individual director and managerial officer, the case is proposed to the board for approval.

(II) State of operation of the Audit Committee or the supervisors' participation in the board: The Company has at the Annual General Meeting of Shareholders on June 18, 2020 to carry out the reelection of directors. The Audit Committee is composed of all three independent directors. It regularly reviews the Company's internal control system, the implementation of internal audits, and major financial measures taken on a quarterly basis, while communicating with CPAs. It has effectively supervised the Company's operations and risk control.

1. The Audit Committee's major tasks in 2025 are as follows:
    - Review the fair presentation of the financial statements
    - Appointment of the Company's 2025 CPAs and evaluation of their independence.
    - Evaluation of effectiveness of internal control system
    - Review the necessity of the endorsements and guarantees limit for subsidiaries
    - Evaluation of the property for plant use.
    - Issuance of new shares through a cash capital increase and issuance of the second domestic unsecured convertible corporate bonds.

2. The Company's Audit Committee held four meetings during 2025. The operations are as follows:
    - March 7, 2025:
      Discussions:
      (1) Motion for 2024 business report and financial statements.
      (2) Motion for 2024 statement of the internal control system.
      (3) Motion for 2025 evaluation of the independence of the attesting CPAs.
      (4) Motion for review of the 2025 CPA audit fee assessment (including non-assurance services).
      (5) Motion for appointing a CPA firm to provide non-assurance services and handle public fees.
      (6) Motion for concurrent appointment of the Chief Financial Officer as Corporate Governance Officer and Spokesperson.
      (7) Motion for amendment to part of the "Internal Control System – Salary Circulation" section.
      (8) Motion for providing guarantees for subsidiaries.
      (9) Motion for loaning of funds by MA-tek (Shanghai) to another party.
      (10) Motion for setting the record date for the conversion of convertible bonds to common shares in Q4 2024.
      (11) Motion for acquiring the property for plant use.

- May 6, 2025:
  Discussions:
  (1) Motion for the Company’s financial report for Q1 2025.
  (2) Motion for transfer of treasury stock to employees.

- August 1, 2025:
  Discussions:
  (1) Motion for the Company’s financial report for Q2 2025.
  (2) Motion for providing guarantees for subsidiaries.
  (3) Motion for loaning of funds by MA-tek (Shanghai) to another party.

- November 7, 2025:
  Discussions:
  (1) Motion for the Company’s financial report for Q3 2025.
  (2) Motion for providing guarantees for subsidiaries.
  (3) Motion for loaning of funds by MA-tek (Shanghai) to another party.
  (4) Motion for appointing Deloitte and Ernst & Young to provide non-assurance services and handle fee matters.
  (5) Motion for acquisition of right-of-use assets.
  (6) Motion for issuance of new shares through a cash capital increase and issuance of the second domestic unsecured convertible corporate bonds.

The proposal was reviewed or passed by the Audit Committee and there were no dissenting opinions by the Independent Directors.

The 2025 Audit Committee meetings were held 4 times. The attendance of the Independent Directors is as follows:

Position	Name	Actual Number of Attendances (Non-voting Attendances) B	Number of Entrusted Attendances	Percentage of Actual Number of Attendances (Non-voting Attendances) (%) [B/A]	Remarks
Convener	Nun-Sian Tsai	4	0	100	Required attendance in 2025: 4 times
Committee Member	Ching-Hsiang Hsu	4	0	100	Required attendance in 2025: 4 times
Committee Member	Juine-Kai Tsang	4	0	100	Required attendance in 2025: 4 times
Committee Member	Chia-Wei Lee	4	0	100	Required attendance in 2025: 4 times

Other matters that require reporting:

I. In the event that the operation of the Audit Committee is under any of the following circumstances, state the meeting date of the Audit Committee meeting, the term of the meeting, the contents of the motions, the independent directors' dissenting opinions, qualified opinions, or major recommendations, the Audit Committee's resolutions, and the Company's Handling of opinions.

(I) Issues specified in Article 14-5, Securities and Exchange Act.

(II) Other than those described above, any resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors.

The Company's Audit Committee held four meetings during 2025. The operations are as follows:

Audit Committee Meeting date	Proposal contents	Independent directors' dissenting opinion or reservation or major suggestions	Resolution by the Audit Committee	The Company's response to the Audit Committee's opinions
March 7, 2025	(1) Motion for 2024 business report and financial statements. (2) Motion for 2024 statement of the internal control system. (3) Motion for 2025 evaluation of the independence of the attesting CPAs. (4) Motion for review of the 2025 CPA audit fee assessment (including non-assurance services). (5) Motion for appointing a CPA firm to provide non-assurance services and handle public fees. (6) Motion for concurrent appointment of the Chief Financial Officer as Corporate Governance Officer and Spokesperson. (7) Motion for amendment to part of the "Internal Control System – Salary Circulation" section. (8) Motion for providing guarantees for subsidiaries. (9) Motion for loaning of funds by MA-tek (Shanghai) to another party. (10) Motion for setting the record date for the conversion of convertible bonds to common shares in Q4 2024. (11) Motion for acquiring the property for plant use.	No dissenting opinion was expressed.	Passed by all attending members.	None
May 6, 2025	(1) Motion for the Company's financial report for Q1 2025. (2) Motion for transfer of treasury stock to employees.	No dissenting opinion was expressed.	Passed by all attending members.	None
August 1, 2025	(1) Motion for the Company's financial report for Q2 2025. (2) Motion for providing guarantees for subsidiaries. (3) Motion for loaning of funds by MA-tek (Shanghai) to another party.	No dissenting opinion was expressed.	Passed by all attending members.	None
November 7, 2025	(1) Motion for the Company's financial report for Q3 2025. (2) Motion for providing guarantees for subsidiaries.	No dissenting opinion was expressed.	Passed by all attending members.	None

	(3) Motion for loaning of funds by MA-tek (Shanghai) to another party. (4) Motion for appointing Deloitte and Ernst & Young to provide non-assurance services and handle fee matters. (5) Motion for acquisition of right-of-use assets. (6) Motion for issuance of new shares through a cash capital increase and issuance of the second domestic unsecured convertible corporate bonds.			

II. When there is recusal due to conflicts of interest by an independent director, the name of that independent director, the involved proposal(s), the cause(s) of the recusal due to conflicts of interest, and the participation in voting of that director shall be specified:
The Company's Independent Directors convened the Audit Committee meetings four times in 2025. Each proposal did not involve the interests of the Independent Directors, so no recusal was needed. Each Audit Committee member sufficiently expressed their opinions during the meetings. The proposal was passed by all Independent Directors without any dissenting opinions.

III. Communication between independent directors and internal auditors and CPAs (e.g. discussions concerning the Company's financial and business affairs, the method of communication used, and the outcome):

(I) The Independent Directors and the internal audit officer communicate with each other via email, telephone, or in-person meetings during normal times depending on their needs. In the case of significant abnormal events, ad hoc meetings are held. Communication channels between them are diverse and smooth. Every month, the internal audit officer submits the audit report of the previous month or the follow-up report to each Independent Director for review. The Independent Directors will provide responses or opinions where necessary for the reports. In 2025, the audit results did not show significant abnormal events, and there were no dissenting opinions by the Independent Directors.The communication situations for this year are summarized as follows:

Date	Communication method	Communication matter	Communication outcome
January 13, 2025	Email delivery	Reported the audit report of December 2024	No dissenting opinions by the Independent Directors on the Audit Report for the current period
February 17, 2025	Email delivery	Reported the audit report of January 2025	
March 7, 2025	Board of Directors	Reported on the audits performed between October 2024 and December 2024.	No dissenting opinions by Independent Directors for the Report on the State of Execution for Audits
March 20, 2025	Email delivery	Reported the audit report of February 2025	No dissenting opinions by the Independent Directors on the Audit Report for the current period
April 17, 2025	Email delivery	Reported the audit report of March 2024	
May 6, 2025	Board of Directors	Reported on the audits performed between January 2025 and March 2025.	No dissenting opinions by Independent Directors for the Report on the State of Execution for Audits
May 22, 2025	Email delivery	Reported the audit report of April 2025	No dissenting opinions by the Independent Directors on the Audit Report for the current period
June 19, 2025	Email delivery	Reported the audit report of May 2025	
July 29, 2025	Email delivery	Reported the audit report of June 2025	
August 1, 2025	Board of Directors	Reported on the audits performed between April 2025	No dissenting opinions by Independent

		and June 2025.	Directors for the Report on the State of Execution for Audits
August 18, 2025	Email delivery	Reported the audit report of July 2025	No dissenting opinions by the Independent Directors on the Audit Report for the current period
September 18, 2025	Email delivery	Reported the audit report of August 2025	
October 22, 2025	Email delivery	Reported the audit report of September 2025	
November 7, 2025	Board of Directors	Reported on the audits performed between July 2025 and September 2025.	No dissenting opinions by Independent Directors for the Report on the State of Execution for Audits
November 25, 2025	Email delivery	Reported the audit report of October 2025	No dissenting opinions by the Independent Directors on the Audit Report for the current period
December 23, 2025	Email delivery	Reported the audit report of November 2025	

(II) Quarterly regular meetings between Independent Directors and the Accountants: The accountant reports to the independent directors on the state of the Company's financial position, the finance for domestic and overseas subsidiaries and overall state of operation and internal audit, and conducts sufficient communications on whether there are major adjusted entries or effects from legal amendments to the entries. In the event of material abnormal events, ad hoc meetings are held. The independent directors offer opinions on the financial statements audited by the appointed CPA firm and the independent auditor report issued. The state of communications for this fiscal year is as summarized below:

Date	Communication method	Communication matter	Communication outcome
March 6, 2025	Audit Committee	Briefed and discussed the 2024 financial statements.	No dissenting opinions by independent directors on the accountant's explanation
May 6, 2025	Audit Committee	Briefed and discussed the consolidated financial statements for Q1, 2025.	
August 1, 2025	Audit Committee	Briefed and discussed the consolidated financial statements for Q2, 2025.	
November 7, 2025	Audit Committee	Briefed and discussed the consolidated financial statements for Q3, 2025.	

(III) Corporate Governance Implementation and Requirements under the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, Differences and Reasons, if Any:

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
I. Does the Company stipulate and disclose the corporate governance practice principles in accordance with the "Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies"?	V		The Company has established the Corporate Governance Best-Practice Principles governing aspects on protecting shareholders rights and interests, enhancement of board duties, respect stakeholder rights and interests, and enhancement of transparency. The Principles is available on the company website (https://www.ma-tek.com). The Company shall comply with laws and regulations and establish a sound corporate governance structure. There are relevant regulations for protecting shareholders' rights and interests, strengthening the functions of the Board of Directors, respecting the rights and interests of stakeholders, and enhancing information transparency. Appoint a corporate governance officer with the qualification required by laws and regulations to execute corporate governance related affairs, protect shareholders' rights and interests, strengthen the functions of the board of directors, and continue to implement and promote corporate governance.	None
II. The shareholding structure of the Company and shareholders' rights and interests (I) Does the company stipulate internal operating procedures to process matters in regard to the shareholders' recommendations, doubts, disputes and litigation, and conduct implementation based on these procedures?	V		(I) The Company has appointed the stock affairs unit, spokesperson and deputy spokesperson system to handle shareholder suggestions, questions and dispute matters and to make proper responses in the handling. If the disputes involve litigation problems, they will be handled by the legal consultants. The Company's website has a section for stakeholder communications providing a channel for shareholders and investors to raise any suggestions or questions. Prepare an investor relations report at the beginning of each year. In 2025, there are no stakeholders' response matters, and it is reported in	None

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			the board meeting on November 7, 2025.	
(II) Does the Company have a list of major shareholders who actually control the company and a list of shareholders who ultimately control these major shareholders?			(II) We report the changes in the insiders' shareholdings on a monthly basis in accordance with the law, keep abreast of the major shareholders who actually control the Company, and keep an eye on the list of shareholders provided by the stock affairs agency.	
(III) Does the Company create and implement risk control and firewall mechanism with the related companies?			(III) The property, finance and accounting between the Company and subsidiaries are independent operations, subjected to established regulations. They are processed according to the Company's internal control system and related laws. Risk control and firewall mechanism are of actual implementation.	
(IV) Does the Company stipulate internal regulations that prohibit insiders from buying and selling securities with the information not yet published on the market?			(IV) The company has established the Procedures for Handling Material Inside Information and Prevention of Insider Trading. Related personnel executes and regularly promotes the regulations according to the Procedures for prevention of the occurrence of insider trading. On October 28, 2025, the Company conducted an online insider trading prevention training course for all directors and employees. The content of the course included the requirements, scope, and penalties for insider trading, in order to enhance directors' and all colleagues' understanding of insider trading. To prevent employees from being erroneously involved in insider trading, the target audience included 8 directors and independent directors, and 993 employees (including managers) of the Company, with the goal to enhance the directors' and all colleagues' understanding of insider trading and avoid disputes of erroneous involvement in insider trading.	
III. Composition and responsibilities of the board of directors (I) Whether the Board of Directors has established a diversified policy and the specific management goals	V		(I) According to the Company's Corporate Governance Best-Practice Principles, the formation of board members shall	None

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
with respect to the composition of members, and their implementation.			consider diversity. Directors who concurrently serve as the Company’s managers do not exceed one-third of the number of directors. The formulation of the operations, operation pattern and development requirements also adopts the diversity guideline. Diversity policy According to the “Corporate Governance Best-Practice Principles” of the Company, the composition of the Board of Directors shall be determined by taking diversity into consideration.It is advisable that directors who also serve as the Company’s managers not account for more than one-third of the total number of directors, and that the Board of Directors develop a policy on diversity based on the Company’s business operations, business model and development needs, including but not limited to the following two criteria:1. Basic qualifications and values: Gender, age, nationality and culture. 2. Professional knowledge and skills: professional background, professional skills and industry experience, etc. Specific management goals for diversification and status Professional skills: Possess professionalism in business, business administration, finance and accounting, or others as needed by the Company’s business, and industry knowledge (one to two directorships in each field), thereby achieving complementary effects in monitoring the business operations and maximizing shareholder equity. Diversity implementation results At present, among the eight directors, each is specialized in business, business administration, finance and accounting, or others as needed by the Company’s business; in terms of industry knowledge, there are two directors specialized in finance and six in others as needed by the Company’s business, bringing synergy to	

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">State of operation</th><th rowspan="2">Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>our future development.
The Chairman and the President of the Company are the same person. To improve operating efficiency and decision-making execution, more than half of the directors of the Board of Directors do not serve as employees or managers concurrently. To enhance the corporate governance, the Company has in 2023 added one more seat of independent director for the re-election at the shareholders' meeting functions of the Board of Directors. It is to strengthen the board function and its supervisory function. There are currently four directors and four independent directors out of a total of eight directors.
There are currently eight directors. The number of female directors is less than one-third of the total number of directors (including), but at least one of the eight directors is female (accounting for 12.5% of the total number of directors).
The formation of the Board of Directors is based on the professional background, experience and participation in the Company's future development and contribution of the candidates, and the Board of Directors is not limited by gender ratio. However, in the future, the Company will continue to promote the gender equality of the Board of Directors, and set a long-term goal of one-third of the directors with different genders.
<table><tr><th>Management Approach and Objectives</th><th>Status of implementation</th></tr><tr><td>Independent directors account for more than 50%</td><td>Achievement</td></tr><tr><td>It is advisable that directors who also serve as the Company's managers do not account for more than one-third of the total number of directors.</td><td>Achievement</td></tr><tr><td>The number of female directors shall be at least one.</td><td>Achievement</td></tr></table></td><td></td></tr>
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Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	

Name	Gender	Age			Years of Service as an Independent Director		Concurrently serve as employees in the Company	1 Operational Judgment Skills	2 Management Skills	3 Crisis Management Skills	4 Understanding of the Global Market	5 Leadership Skills	6 Professional Ability	7 Knowledge of the Industry
		40 to 50	60 to 70	71 to 75	3 years and below	3 to 9 years								
Yong-Fen Hsieh	Female		V				V	V	V	V	V	V	Semiconductor	Technology
Ng Beng Soon	Male		V					V	V	V	V	V	Enterprises Management	Technology
Chun Kuan	Male		V					V	V	V	V	V	Finance Accounting	Technology/ Finance
Scott Allen	Male	V						V	V	V	V	V	Enterprises Management	Technology
Ching-Hsiang Hsu	Male		V			V		V	V	V	V	V	Semiconductor	Technology
Nun-Sian Tsai	Male		V			V		V	V	V	V	V	Semiconductor	Technology
Juine Kai Tsang	Male			V		V		V	V	V	V	V	Enterprises Management	Technology/ Finance
Chia-Wei Lee	Male			V	V			V	V	V	V	V	Enterprises Management	Technology/ Environmental Protection

(II) Other than the establishment of Remuneration Committee and Audit Committee which are required by law, does the Company plan to set up other functional committees?

(II) In addition to the appointment of the Remuneration Committee and the Audit Committee as required by law, the Board of Directors passed the "Sustainable Development Committee Charter" on August 4, 2023 and established the "Sustainable Development Committee" consisting of four independent directors, in line with international development trends to implement the goal of sustainable development, and strengthen the implementation of sustainable development among Taiwan's

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			listed companies. On November 1, 2024, the Board of Directors approved the establishment of the “Nomination Committee” with the Chairperson, Hsieh, Yong-Fen as the convener and four independent directors as members, in order to assist the Board of Directors in the implementation of ethical management and to promote sustainable operation, and to strengthen the quality of corporate governance.	
(III) Does the Company stipulate performance assessment regulations and assessment methods for the board of directors and conduct the performance assessment on a yearly basis, and was the result of performance assessment reported to the board of directors for the reference of individual directors’ salary and nomination of reappointment?			(III) The Company’s board has in November 2019 passed the Board Performance Evaluation Regulations, and the performance evaluations have been conducted on a regular basis according to the regulations. The performance self-evaluation contents include board duties awareness, awareness of company goals and director's duties, involvement in the Company's operation, internal relation management and communication, expertise and continuing training of directors, internal control, and other key topics. The 2025 self-evaluation results were reported to the board on January 8, 2026 and announced on the official website. The average score for the latest board performance self-evaluation for 2025 was 95 points out of 100. According to the Company’s Articles of Incorporation, there is a profit made for a fiscal year, the Company shall provide more than 1% or more as employee remuneration, which will be distributed in stock or cash by board resolution. At least 50% of employee bonuses must be allocated to entry-level employees. The board shall determine the qualifications. The Company may provide 5% or less of the above profit as director remuneration by resolution of the board of directors. The distribution of employee remuneration and director remuneration shall be reported to the shareholders’ meeting. The individual directors’ performance evaluation results are taken	

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
(IV) Does the company regularly evaluate its certified public accountant's independence?			into consideration when the Remuneration Committee discusses their individual remuneration and are provided to the Board of directors when nominating director candidates. (IV) The Company's Finance Department regularly evaluates the independence of the CPAs and reports the evaluation results to the Board of Directors with the CPA Declaration of Independence every year. For example: obtaining the "Declaration of Independence" from the CPAs declaring that they are not a stakeholder during the confirmation period, assess whether the CPAs hold the Company's shares or have funds borrowed from the Company, whether the CPAs have joint investment or profit sharing with the Company, and determine whether the CPAs have provided certification service for over seven consecutive years and so on. Obtain the information on the Audit Quality Indicators (AQIs) provided by the CPA firm, and evaluate the audit quality of the CPA firm and the audit team in accordance with the "Guide to the Audit Committee's Interpretation of Audit Quality Indicators (AQI)" issued by the competent authority. The evaluation results are as follows: It has been confirmed that the CPAs have no other financial interests or business relationships with the Company, except for the expenses of certification and taxation cases. It has been confirmed that the CPAs meet the Company's assessment of independence and suitability. Reference AQI indicator information to confirm that CPAs and firms are better than the industry average in terms of audit experience and training hours. After the latest assessment was approved by the Audit Committee on March 6, 2026, it was submitted to and approved by the Board of Directors on March 6, 2026.	

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
IV. Does the listed company have qualified and sufficient corporate governance personnel, and does the company have a corporate governance officer to be responsible for matters regarding corporate governance (including but not limited to providing Directors and Supervisors with information required for the implementation of business operations, assisting Directors and Supervisors in complying with laws and regulations, preparing meeting related matters and meeting minutes for the Board of Directors meeting, shareholders' meeting, and so forth in accordance with the laws and regulations)?	V		(I) The Company's Finance Department is responsible for the dedicated unit for Corporate Governance and has on March 19, 2021, appointed a corporate governance officer, to ensure the execution of related affairs. They include coordinating various departments for timely submission of information to the board, supporting the board members complying with the laws, process related matters to board and shareholders meetings and to realize corporate governance work according to legal requirements, prepare meeting minutes for board and shareholders meetings and support the arrangements on continuing education courses for directors and senior management. Business implementation in 2025 is as follows: 1. Organized 5 meetings of the Board of Directors and the 2025 Shareholders' Annual General Meeting in accordance with the law, and completed the minutes of the Board of Directors and shareholders' meetings after the meetings. 2. Assisting 8 directors of the Company in completing 54 hours of continuing education. 3. Provide the relevant information required by the directors to perform their duties. 4. Completion of the change of company registration.	None
V. Does the Company have established communication channels with stakeholders(including but not limited to shareholders, employees, customers and suppliers), set up a stakeholder section on the Company's website, and respond appropriately to important CSR issues that are of most concern to stakeholders?	V		(I) The Company has appointed the spokesperson and deputy spokesperson system, related contact information has been announced on the MOPS according to regulations. At the same time, the relevant information to finance and stock affairs is announced on the company website. It is a goal to build good communication channels with investors. (II) For the Company's communication with stakeholders, depending on the theme, the corresponding department or contact is	None

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			responsible for the communication. In addition to interacting with stakeholders through appropriate means, stakeholders also filled out in questionnaires for the Company to understand the concerns of all parties and relevant information was compiled in the ESG report for appropriate response. The results of stakeholder communication are compiled by dedicated personnel and reported to the Board of Directors. The most recent report was dated November 7, 2025. For stakeholders' topics of concern, communication channels, results, and response chapters, please refer to the official website: https://www.matek.com/zh-TW/Stakeholder_Engagement/index	
VI. Has the company contracted a professional stock affairs agency to handle the shareholders' meeting related affairs?	V		The Company entrusted Fubon Securities Co., Ltd. to handle the shareholders meetings matters. It is a professional stock affairs agency.	None
VII. Disclosure of Information (I) Does the Company create a website to disclose information regarding its finance, business operations and corporate governance? (II) Does the Company adopt other methodology of information disclosure (such as creating an English website, appointing a dedicated person to be responsible for the collection and disclosure of the Company's information, implementing the spokesperson system, and uploading videos of the investor conferences on the company's website)?	V		(I) The Company has set up the company website (https://www.matek.com) with links to the MOPS. Related information on the Company's finance, business and corporate governance has been disclosed on the company website in addition to disclosure on MOPS conforming to legal requirements. (II) The Company's website is in both Chinese and English languages to provide relevant information on the Company's business and finance. We have personnel responsible for collecting and disclosing company information updating the official website from time to time, and having a spokesperson and an acting spokesperson in place to respond to investors' questions and opinions, thereby duly implementing the spokesperson system. A total of seven institutional investor conferences were held in 2025 on March 11, 2025, March 13, 2025, August 29, 2025, September 2, 2025, September 4, 2025,	None

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
(III) Does the Company announce and declare the annual financial statements within two months after the end of the fiscal year and announce and declare the financial reports of the first, second and third quarter as well as the monthly operating report before the deadline?			November 25, 2025, December 3, 2025. The Company discloses the information in the Investor section of the Company's website for the reference of shareholders and stakeholders. (III) Although the Company did not announce and report the 2025 financial statements within two months at the end of the fiscal year, we announced and reported the financial statements for Q1 to Q3, 2025 and the monthly operation status within the legally prescribed time frame. The disclosure of the abovementioned information is updated on the company website simultaneously.	
VIII. Does the Company have other important information that can help in gaining a better understanding about the operations of corporate governance (including but not limited to the employees' rights, employee care, investor relations, supplier relation, rights of interested parties, training status of directors and supervisors, implementation status of risk management policies and standards of risk measurement, the implementation of customer policies, the purchase of liability insurance for directors and supervisors by the Company)?	V		(I) Employee rights and worker care: For the Company's employee rights protection measures, please refer to pages 126–135 of this annual report. The Company emphasizes a clean and comfortable work environment and employee rights. Efforts are made to build a good relationship with employees based on mutual trust and reliance by securing welfare benefits for employees' well-being. (II) Investor relationship: The Company has a spokesperson and deputy spokesperson system and has appointed a dedicated investor relations department and personnel, set up the official website in Mandarin and English languages, contact information, made regular announcements of performance and so on, committed to sustaining investor relations. (III) State of execution on supplier relationship and customer policy: The Company has, over the long course, signed contracts with its customers and suppliers to protect the rights and obligations of both parties and has maintained good relationships. The Company is committed to the philosophy of ethical corporate management and upholds the principles of impartiality and mutual respect. It prohibits its employees from using their	None

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			position for direct or indirect acceptance of gifts to maintain ethical management in the dealings between the company and suppliers. (IV) Rights of stakeholders: The Company has relevant measures in place to protect investors' rights and interests, and we abide by the law on information disclosure and transparency. In the future, we will upload material information in both Chinese and English onto the Market Observation Post System and notify all employees, managers, and directors by email, to avoid the occurrence and violation of insider trading. We attach great importance to the protection of our stakeholders' rights and interests. Moreover, we have contact points in place corresponding to different types of stakeholders, provide a safe work environment for employees, and offer education and training or various activities from time to time, to improve their professional and technical skills, take care of their physical and psychological health, and ensure their rights and interests. (V) State of continuing education for directors, supervisors and managerial officers: Please refer to the table below for the 2025 directors' continuing education. (VI) State of execution on risk management policy and risk measurement standard: The Company uses multi-layer responsibilities model for the job duties and integrated responsibilities of the President's Office. Where there are special circumstances, report will be made to the Board of Directors at any time. Related work execution has been in good status. (VII) Status of purchase of liability insurance for the company's	

Evaluation item	State of operation			Differences and reasons to the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			directors and managers: In ensuring the protection of the responsibilities of the directors and managers, keeping the assets and risks within the scope of control and dispersion, the Company has continued to purchase liability insurance for the directors and managers. Each year the state of insurance purchase is reported to the board. This allows the directors to exercise their responsibility and authority without worries about the monitoring and governance of the company.	
IX. Please explain the improvement status of the corporate governance assessment results issued by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year and propose improvement measures for those matters that have not been improved. Each year, the company will update the internal organization, system and information according to the corporate governance evaluation index or related regulations. The Company will continue to evaluate and consider possible improvement plans for items that have not attained any scores.				

State of continuing education of the directors in 2025

Continuing Studies Date	Position	Name	Organizing Unit	Course Title	Continuing Studies Hours	If it meets the regulations
2025/4/29	Chairman	Yong-Fen Hsieh	Taiwan Corporate Governance Association	Trends in Smart Manufacturing and the Application of Digital Technology in Business Management	3	Yes
2025/6/4	Chairman	Yong-Fen Hsieh	Taiwan Institute of Directors	2025 Directors Annual Conference – Leading Practices in the Era of Co-Governance	3	Yes
2025/7/31	Chairman	Yong-Fen Hsieh	Corporate Operations and Sustainable Development Association	Protection of Trade Secrets and Response Strategies	3	Yes
2025/11/10	Chairman	Yong-Fen Hsieh	Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the Age of AI	3	Yes
2025/7/30	Director	Chun Kuan	Corporate Operations and Sustainable Development Association	Building Awareness of Gender Equality in the Workplace and Practical Measures to Prevent Sexual Harassment	3	Yes
2025/8/7	Director	Chun Kuan	Corporate Operations and Sustainable Development Association	Latest Business Mergers and Acquisitions Act and Corporate Governance Case Studies	3	Yes
2025/11/5	Director	Ming-Shun Huang	Hsinchu Science Park Industry Association	Obligations and Considerations for Directors and Supervisors in Company Mergers and Acquisitions	3	Yes
2025/11/5	Director	Ming-Shun Huang	Hsinchu Science Park Industry Association	Legal Issues for Directors and Supervisors of TWSE Listed, TPEX Listed, ESB Listed and Publicly Offered Companies	3	Yes
2025/8/20	Director	Hsin-Lin Wu	Corporate Operations and Sustainable Development Association	Identify Company Weaknesses or Operational Risks Through Financial Statements	3	Yes
2025/9/3	Director	Hsin-Lin Wu	Corporate Operations and Sustainable Development Association	NVIDIA's Trillion-Dollar Miracle: A New Perspective on the Semiconductor Revolution Driving Artificial Intelligence	3	Yes
2025/8/14	Independent Director	Ching-Hsiang Hsu	Taiwan Corporate Governance Association	Analysis of the Global Economic Landscape Following Trump's Election	3	Yes

2025/11/21	Independent Director	Ching-Hsiang Hsu	Taiwan Project Management Association	Digital Technology and AI Trends: Risks and Opportunities for Businesses	3	Yes
2025/7/25	Independent Director	Neng-Shian Tsai	Taiwan Investor Relations Institute	Corporate Social Impact: From Idea to Action	3	Yes
2025/9/17	Independent Director	Neng-Shian Tsai	Corporate Operations and Sustainable Development Association	Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring	3	Yes
2025/1/17	Independent Director	Juine-Kai Tsang	Taiwan Corporate Governance Association	Current Global Economic and Financial Conditions	3	Yes
2025/7/8	Independent Director	Juine-Kai Tsang	Taiwan Corporate Governance Association	Contract Risk Management in the Face of Trump's "Retaliatory Tariffs" in 2025	3	Yes
2025/8/20	Independent Director	Chia-Wei Li	Corporate Operations and Sustainable Development Association	Identify Company Weaknesses or Operational Risks Through Financial Statements	3	Yes
2025/9/3	Independent Director	Chia-Wei Li	Corporate Operations and Sustainable Development Association	NVIDIA's Trillion-Dollar Miracle: A New Perspective on the Semiconductor Revolution Driving Artificial Intelligence	3	Yes

Continuing Education and Training Related to Corporate Governance Attended by Managerial officers

Position	Name	Date onboard	Time (Start/ End)	Organizer	Course Title	Continuing Studies Hours
President	Yong-Fen Hsieh	20220416	2025/4/29	Taiwan Corporate Governance Association	Trends in Smart Manufacturing and the Application of Digital Technology in Business Management	3
			2025/6/4	Taiwan Institute of Directors	2025 Directors Annual Conference—Leading Practices in the Era of Co-Governance	3
			2025/7/31	Corporate Operations and Sustainable Development Association	Protection of Trade Secrets and Response Strategies	3
			2025/11/10	Taiwan Corporate Governance Association	Sustainability, Risk, and Cybersecurity in the Age of AI	3
Financial Officer and Corporate	Ju-Lin Yang (Note	20250307	2025/6/4	Taiwan Institute of Directors	2025 Directors Annual Conference—Leading Practices in the Era of Co-Governance	3

Position	Name	Date onboard	Time (Start/ End)	Organizer	Course Title	Continuing Studies Hours
Governance Officer	1)		2025/6/18	Taiwan Academy of Banking and Finance	Corporate Governance Forum	3
			2025/6/17	Taiwan Corporate Governance Association	Disclosure of Sustainability-Related Financial Information	3
			2025/6/17	Taiwan Corporate Governance Association	Corporate Governance in the Context of ESG	3
			2025/11/18	Hsinchu Science Park Industry Association	How Companies Can Develop ESG Sustainability Strategies	3
			2025/12/9	Hsinchu Science Park Industry Association	Legal Risks That Businesses May Face	3
Accounting Officer	Yu-Li Lin	20151029	2025/9/25–2026/9/26	Accounting Research and Development Foundation	Continuing Education for Accounting Supervisors of Securities Issuers, Securities Firms, and Securities Exchanges	12

Note 1: Newcomer elected on March 7, 2025.

(IV) The composition, duties and operation of the Remuneration Committee and Nomination Committee:

1. Remuneration Committee

The Remuneration Committee of the Company is organized in accordance with the “Remuneration Committee Charter” and convenes at least twice a year. Its duties are mainly to assist the Board of Directors in executing and evaluating the Company’s overall remuneration system and the remuneration of managers.

(1) Remuneration Committee member profile

Identity	Criteria / Name	Professional qualifications and experiences	Independence status	Serving concurrently as a Remuneration Committee member on other public companies in total
Independent Director	Ching-Hsiang Hsu	The composition of the Company’s Compensation Committee consists of four independent directors. Please refer to Pages 8–14 of this Annual Report on their professional	All members of the Compensation Committee meets the circumstances as stated below: 1. Fulfilled the regulations in Article 14-6 of the “Securities and Exchange Act” and “Regulations Governing the	0
Independent Director	Nun-Sian Tsai			0
Independent Director	Juine-Kai Tsang			1

Identity	Criteria / Name	Professional qualifications and experiences	Independence status	Serving concurrently as a Remuneration Committee member on other public companies in total
Independent Director	Chia-Wei Lee	qualifications and experiences.	Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is listed on the Taiwan Stock Exchange of the Taipei Exchange" of the FSC. 2. Themselves (or under the name of another person) or spouses or minor children thereof, held none of the Company's shares. 3. There has been no compensation amount from providing business, legal, finance, or accounting services to the Company or its affiliates in the most recent two years.	0

Note: None of the below stated circumstances have occurred in the period of 2 years prior to the assumption of office and within the term of office:

(1) Is an employee of the company or its affiliates.

(2) Is a director or supervisor of the company or any of its affiliates.

(3) Holding more than 1% of the outstanding shares issued by the company or among the top 10 natural person shareholders by the person or his/her spouse or underage children, or in the name of a third party.

(4) Is a manager as specified in (1) or a spouse, a blood relative at the second degree of kinship under the Civil Code, or a blood relative at the third degree of kinship under the Civil Code as specified in (2) and (3).

(5) Is a director, supervisor, or employee shareholder that directly holds 5% or more of the total number of issued shares of the company, or that designates its representative to serve as a director or supervisor of the company under Article 27 of the company Act.

(6) Is someone who controls more than half of a company's directors or voting shares in any other company.

(7) The chairperson, general manager, or person holding an equivalent position of the Company and a person in any of those positions at another company or institution are the same person or are spouses who are directors (or governors), supervisors, or employees of that other company or institution.

(8) Is a director, supervisor, managerial officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company.

(9) Is a professional individual, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting, or related services to the company or any affiliate of the company for which the provider has received cumulative compensation not exceeding NT$500,000 in the past 2 years, nor a spouse thereof. For those who is acting as a member of the Company's Compensation Committee are not included.

2. State of operation of the Remuneration Committee

The Company's Remuneration Committee is formed by independent directors with four member seats.

The term of office of the current members: From June 30, 2023 to June 29, 2026, the 2025 Remuneration Committee meeting was convened 4 times (A), and the attendance of members is as follows:

Position	Name	Actual Number of Attendances (B)	Number of Entrusted Attendances	In-person attendance rate (%) (B/A)(Note)	Remarks
Convener	Ching-Hsiang Hsu	4	0	100	4 attendances required in 2025.
Committee Member	Nun-Sian Tsai	4	0	100	4 attendances required in 2025.
Committee Member	Juine-Kai Tsang	4	0	100	4 attendances required in 2025.
Committee Member	Chia-Wei Lee	3	1	75	4 attendances required in 2025.

Other matters that require reporting:

1. If the Board declines to adopt or revise the recommendations of the Remuneration Committee, specify the date, session, content of the motion, resolutions of the board of directors and the Company's handling of the opinions of the Remuneration Committee shall be stated. For instance, if the board-approved remuneration is higher than that recommended by the Remuneration Committee, the differences and the reasons for them should be stated:

Remuneration Committee Meeting date	Proposal contents	Independent directors' dissenting opinion or reservation or major suggestions	Resolution by the Remuneration Committee	The Company's response to the Remuneration Committee's opinions
March 7, 2025	(1) Motion for 2025 allocation ratio of remuneration for directors and employees. (2) Motion for 2024 distribution of remuneration to directors and employees. (3) Motion for principles for the 2024 distribution remuneration to employees. (4) Motion for review on the 2025 salary adjustment ratio range. (5) Motion for remuneration to the Chief Financial Officer.	No dissenting opinion was expressed.	Passed by all attending members.	None
May 6, 2025	(1) Motion for transfer of treasury stock to employees (managers).	No dissenting opinion was expressed.	Passed by all attending members.	None
August 1, 2025	(1) Motion for 2024 distribution of remuneration to directors. (2) Motion for 2024 distribution of remuneration to managers. (3) Motion for 2025 salary adjustment.	No dissenting opinion was expressed.	Passed by all attending members.	None

November 27, 2025	(1) Motion for remuneration to the new President.	No dissenting opinion was expressed.	Passed by all attending members.	None

All the above proposals were adopted by the Remuneration Committee and then submitted to the Board of Directors. After discussions by the Board of Directors, all the proposals made by the Remuneration Committee were approved by all the directors present. Thus, all the Remuneration Committee's suggestions were adopted without any revision.

2. When there are objections or qualified opinions for the records or with written statements of Remuneration Committee members to committee resolutions, state the date and session of the committee meeting, the proposal, and the settlement of the opinions for and against the resolution:
The Company's Remuneration Committee held four meetings were held in 2025. The operations are as follows:

- March 7, 2025
  Discussions:
  (1) Motion for 2025 allocation ratio of remuneration for directors and employees.
  (2) Motion for 2024 distribution of remuneration to directors and employees.
  (3) Motion for principles for the 2024 distribution remuneration to employees.
  (4) Motion for review on the 2025 salary adjustment ratio range.
  (5) Motion for remuneration to the Chief Financial Officer.

- May 6, 2025
  (1) Motion for transfer of treasury stock to employees (managers).

- August 1, 2025
  Discussions:
  (1) Motion for 2024 distribution of remuneration to directors.
  (2) Motion for 2024 distribution of remuneration to managers.
  (3) Motion for 2025 salary adjustment.

- November 27, 2025
  (1) Motion for remuneration to the new President.

All members of the Remuneration Committee discussed the director and manager remuneration with reference to the general standards in the industry in the meetings and based on their individual performance and the Company's future risks and all members present agreed to pass the proposal. The discussions were recorded in the meeting minutes, and no member expressed objection or reservation.

2. Nomination Committee

(1) Qualification requirements and duties of the Nomination Committee

The Company's Board of Directors resolved to establish the Nomination Committee in November 2024. The Company's Nomination Committee consists of at least three directors, including a majority of independent directors. The committee fulfills the following duties with the authority of the Board of Directors, and shall exercise the due care of a good administrator to submit recommendations to the Board of Directors for discussion:

A. Formulate and review the standards and succession plans for the election of directors and managers.
B. Selection and review of candidates for the seats of Directors and managers, evaluation of the independence of the

Independent Directors, and recommendation of the list of candidates to the Board of Directors.

C. Formulate and review the establishment, duties and operations of each committee of the Board of Directors, and review the qualifications and potential conflicts of interest of each committee member.

D. Plan and implement the continuing education of directors.

E. Other matters resolved by the Board of Directors to be handled by the Committee.

(2) Information on the professional qualifications, experience and operation of the members of the Nomination Committee

A. The Company’s Nomination Committee is made up of five members.

B. The term of office for the current members: June 30, 2023 to June 29, 2026. The Nomination Committee was established in November 2024. The Committee held three meetings in 2025. The professional qualifications and experience of the members and the operation of the Committee are as follows:

Identity	Position	Criteria / Name	Professional qualifications and experiences
Director	Convener	Yong-Fen Hsieh	The composition of the Company’s Nomination Committee consists of one director and four independent directors. Please refer to Pages 8–14 of this Annual Report on their professional qualifications and experiences.
Independent Director	Committee Member	Ching-Hsiang Hsu	
Independent Director	Committee Member	Nun-Sian Tsai	
Independent Director	Committee Member	Juine-Kai Tsang	
Independent Director	Committee Member	Chia-Wei Lee	

State of operation of the Nomination Committee

Position	Name	Actual Number of Attendances (B)	Number of Entrusted Attendances	In-person attendance rate (%) (B/A) (Note)	Remarks
Convener	Yong-Fen Hsieh	3	0	100	3 attendances required in 2025.
Committee Member	Ching-Hsiang Hsu	3	0	100	3 attendances required in 2025.
Committee Member	Nun-Sian Tsai	3	0	100	3 attendances required in 2025.
Committee Member	Juine-Kai Tsang	3	0	100	3 attendances required in 2025.
Committee Member	Chia-Wei Lee	3	1	67	3 attendances required in 2025.

Other matters that should be disclosed:
State the nomination committee’s date, term, the content of motions, the suggestions and objections of nomination committee members, the nomination committee’s resolutions, and how the Company addressed the nomination committee’s opinions.
The Company held a total of three Nomination Committee meetings in 2025.

- March 7, 2025
  Discussion
  (1) Motion for nomination of concurrent appointment of the Chief Financial Officer as Corporate Governance Officer and Spokesperson.
  (2) Motion for recommendations for CEO or COO candidates.

- November 7, 2025
  Report
  (1) Motion for report on the status of continuing education for all directors.
  (2) Motion for report on the expiration of the Board of Directors’ term (8th term).
  (3) Motion for report on the Board of Directors’ performance evaluation.

- November 27, 2025
  Discussion
  (1) Motion for new President candidates.

All members of the Nomination Committee thoroughly discussed the above motions during the meeting and reached a unanimous agreement. Detailed minutes were taken of the discussions, and no members of the Nomination Committee raised any objections or reservations.

(V) Implementation status of promoting sustainable development and discrepancies with the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons:

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
I. Does the Company have a governance structure for sustainability development and a dedicated (or ad hoc) sustainable development unit with Board of Directors authorization for senior management, which is supervised by the Board of Directors?	V		The Company's Board of Directors has established a functional committee, the "Sustainable Development Committee," which is the highest governing unit for the Company's promotion of sustainable development. The Company established the "Sustainable Development Committee" in November 2023 to coordinate the formulation of corporate social responsibility, sustainable development direction and goals, and the formulation or implementation of related management guidelines and concrete promotion plans. The Corporate Sustainability Promotion Working Group is composed of the Corporate Governance Team, Customer Relations and Technology Development Team, Environment Sustainability Team, and Employee Care and Social Participation Team. Each team is led by a responsible person to formulate sustainability strategies and processes covering governance, environment and social aspects (i.e. ESG). The company strives to achieve corporate sustainable development and fulfill its corporate citizen responsibilities through its efforts for sound corporate governance, environmental protection, participation in social care, and its commitments to the various stakeholders. The "Sustainable Development Committee" reports to the Board of Directors at least twice a year on the promotion of sustainable development. On August 1 and November 7, 2025, the Committee reports to the Board of Directors on sustainable issues, concrete strategies and guidelines, global risk assessment and short, medium and long-term sustainable governance goals. The Board of Directors gives positive feedback on the content of the report and the	None

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			progress of the review of the strategy.	
II. Does the Company conduct risk assessment on environmental, social and corporate governance issues that are relevant to its operations and stipulate risk management policies or strategies based on principles of materiality?	V		The Company has established the Sustainable Development Best-Practice Principles to guide its business management in actively meeting the international sustainable development trend balancing environment, social and corporate governance development. The risk management policy is developed based on the company's entire operational guideline to define the various types of risks, building and early identification, accurate measurement, effective monitoring, and strict control of the risk management mechanism. The purpose is to prevent possible losses within the scope of bearable risks and make continuous adjustments and improvements to the best risk management practices as the internal and external environment changes. The goal is to protect the profits of employees, shareholders, partners, and customers and to achieve the principle of optimality in the company's resource allocation. The effectiveness and details of risk management implementation are disclosed in the 2025 MA-tek Sustainability Report, and the risk management operation is reported to the Board of Directors at least once a year. The most recent report to the Board of Directors was on November 7, 2025.	None
III. Environmental topics (I) Has the Company set up an Environmental management system suitable to industry characteristics? (II) Is the Company committed to enhancing energy efficiency and using renewable materials that have low	V V		(I) The Company has maintained the employees' work environment and sustainable social environment in accordance with the Occupational Safety and Health Act, the Fire Services Act, and environmental protection laws and regulations. (II) In 2026, the investment amounted to NT$3,805 thousand, which will result in total savings of 192,141 kWh of	None

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
impact on the environment?			power/year and 6,087 m^3 of water/year, with the overall project reducing carbon emissions by 119,080 kg CO2e. 1. Energy management • Tainan Laboratory – reducing the operating time of its outdoor air conditioning units, resulting in lower power consumption of 2,160 kWh/year. • Jinshan Laboratory – decreasing the number of lighting fixtures, resulting in lowered power consumption of 18,235 kWh/year. • Jinshan Laboratory – shutting down the MAU RO utility equipment during the summer (June–October), resulting in lowered power consumption of 4,158 kWh/year. • Jinshan Laboratory – Deactivating the MAU humidifier during the summer (June–October), resulting in lowered power consumption of 75,600 kWh/year. • Shanghai Laboratory – Installing foot-operated valves for water supply to the chemical grinding area, resulting in lowered water consumption of 6,088.7 m^3/year. • Shanghai Laboratory – Shutting down the small water heater under the wash basin, resulting in lowered water consumption of 23,040 m^3/year. • Shanghai Laboratory – Turning off nighttime fresh air air conditioning system, resulting in lowered power consumption of 36,337 kWh/year. • Shanghai Laboratory, Zhangjiang Plant 2 – improving the cooling air conditioning system for the plant's electrical distribution cabinets, resulting in lowered power consumption of 17,280 kWh/year. • Shanghai Laboratory – closing drinking water fountains in the office area at night, resulting in lowered power consumption of 1,800 kWh/year.	

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
(III) Does the Company assess potential risks and opportunities associated with climate change and undertake measures in response to climate issues? (IV) Does the Company maintain statistics on greenhouse gas emissions, water usage, and waste volume, as well as develop carbon reduction, water reduction, or waste management policies?	V V		• Kumamoto Laboratory – improving its lighting fixtures in the office, resulting in lowered power consumption of 2,731 kWh/year. 2. Fuel efficiency improvement • Taiwan and Mainland China – Replacing fuel-powered company cars with hybrid models, resulting in 17,394 kg CO2e /year. (III) The Company pays close attention to the topics and issues relating to climate change and the impact of business operations, constructs adaptation capability, commits to promoting energy management, energy-saving and carbon management, water resource management, and waste management. We continue to communicate with our stakeholders with the release of our sustainability report and concurrently inspect our own company's development history in constructing sustainable operation capability. (IV) The Company regularly compiles statistics on the volume of waste produced per year to use statistical analysis in identifying waste reduction strategies aimed at reducing the amount of waste generated. Related information has been disclosed in the MA-tek 2025 Sustainability Report.	
IV. Social issues (I) Does the Company set policies and procedures in compliance with regulations and internationally recognized human rights principles?	V		(I) The Company respects human rights and supports a philosophy of diversity and equality. It complies with various internationally recognized human rights regulations, such as the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the United Nations Global Compact. The company is committed to promoting harmony, inclusiveness, and a fair corporate operating environment with its customers, suppliers, and other partners.	None

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			The Company has also established the Employee Work Rules according to the Labor Standards Act and related laws. We do not hire illegal labor or child labor in violation of labor-related laws and regulations. We support the hiring of persons with disabilities. The Company regularly convenes labor–management meetings to protect employee rights and interests.	
(II) Does the Company stipulate and implement reasonable employee welfare measures (including compensation, leave of absence and other benefits), and appropriately reflect business performance or outcome in employees' compensations?	V		(II) The Company has established the Remuneration Committee according to the law. If there are profits made for the fiscal year, the company shall allocate more than 1% or more as employee remuneration, which will be distributed in stock or cash by board resolution. The parties for the employee stock or bonus distribution are based on related laws and qualified employees of controlling or subordinate companies are also included in the payment. The board shall determine the qualifications. The employee remunerations allocated in the recent two years are more than 15%. The allocations are made each year to the employees. Employees also enjoy coverage for labor insurance, group insurance, end-of-year bonus, three festivals cash gifts, quarter cash gifts, wedding, funeral and celebratory subsidies, yearly health checkups, high amount travel subsidies, and educational training, and other employee benefits. Leave system (1) Offered based on the laws and regulations: Conform to the Labor Standards Act and Act of Gender Equality in Employment in establishing the Attendance and Leave Management Procedures. The regulations cover annual leave, maternity leave, miscarriage leave, parental leave, menstrual leave, family care leave and so on. The principles for taking	

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			leave that conforms to gender equality: Employees applying for leaves would not affect their rights to performance, rewards and remuneration and promotion. (2) Flexible work hours: Regulated office hours are from 09:00–17:00. Flexible work system is designed for employees considering traffic problems in commuting to work, the times for getting to and off work are from 08:00–09:30 and 17:00–18:30. <u>Retirement system</u> According to the law, the Company has been contributing 6% of employees' monthly salaries into their individual pension accounts at the Bureau of Labor Insurance since July 1, 2005. For employees who opted for the old pension scheme under the Labor Standards Act, the Company has made monthly contributions to a dedicated pension reserve account with the Bank of Taiwan in accordance with the prescribed standards for retirement benefit payments, amounting to NT$8,459 thousand. The Company has a robust financial system in place to ensure the security of employees' pension contributions and payments. The Company also encourages employees to plan and invest for the long term. In the most recent year and as of the publication date of the annual report, no employee of the Company has applied for retirement.	
(III) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	V		(III) In principle, employees are the company's most important assets. It is the company's responsibility to protect its employees and provide a safe work environment for them. There are also commitments to provide a safe work environment and training to reduce hazardous risk factors,	

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
			while building a comprehensive and transparent risk communication mechanism. Although the Occupational Safety and Health Management System has not yet been introduced at present, we still actively implement occupational safety and health management projects and strictly comply with the requirements specified in the Occupational Safety and Health Act and other regulatory requirements to establish a safe and secure working life without worries, improve the environment for employee safety, and maintain a foundation for stable long-term corporate operations. The Company has established labor safety and health work rules. Each year, there are employee health checkups and health educational promotions conducted.	

2025 Environmental Safety and Health Education and Training

Training items	Number of People	Total training hours (single time training hours * single time number of person trained)
Occupational safety and health education and training	154	36
Hazardous materials education and training	119	132
Initial training for radiation operators	10	72
Refresher training for radiation operators	46	15
Initial training for first aid personnel	8	72
Refresher training for first aid personnel	14	15

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">State of operation</th><th rowspan="2">Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>2025 Minhusa tire training</td><td>17</td><td>8</td></tr>
<tr><td>Initial training for organic solvent business managers</td><td>2</td><td>18</td></tr>
<tr><td>Organic solvent business manager retraining</td><td>5</td><td>18</td></tr>
<tr><td>Initial training for specific chemical product managers</td><td>3</td><td>54</td></tr>
<tr><td>Refresher training for special chemical products managers</td><td>4</td><td>24</td></tr>
<tr><td>Retraining for fire safety managers</td><td>4</td><td>12</td></tr>
<tr><td>In-service training on safety and health for occupational safety and health personnel</td><td>1</td><td>12</td></tr>
<tr><td>Fire safety and self-defense training</td><td>205</td><td>40</td></tr>
<tr><td>Defense group training</td><td>106</td><td>8</td></tr>
<tr><td>Total</td><td>698</td><td>536</td></tr>
</table>
No occupational accidents in 2025.</td><td></td></tr>
<tr><td>(IV) Has the Company established effective career development training plans?</td><td>V</td><td></td><td>(IV) MA-tek values the cultivation and development of its talent. To enable employees to develop solid professional skills and continue advancing their capabilities, we have provided numerous training courses and opportunities. These are mainly categorized into General Knowledge Training, Professional Skills Training, Management Training, and Environment and Safety Training. Every employee can access these courses at MA-tek.
● A complete and robust new hire training, internal professional technical training, and continue to enhance professional skills of employees.
● Encourage employees to participate in external professional technical training. Full subsidies for</td><td></td></tr>
</table>

Promotion item	State of operation			Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies
	Yes	No	Summary description	
(V) Does the Company comply with relevant laws and international principles with regards to issues of customers' health, safety and privacy and marketing and labeling of products and services and stipulate relevant consumer or customer protection policies and complaint procedures? (VI) Does the Company implement a supplier management policy that requires suppliers to comply with policies with respect to environmental protection, occupational safety and health or workers'/human rights issues, and what is the implementation status?	V V		designated training and approved internal and external courses. ● Smooth promotion channel and overseas development opportunities and provide excellent relocation benefits. (V) The Company is engaged in testing and analysis service. The work quality has passed the ISO 9001 and IECQ certifications. On customer privacy, MA-Tek continues to strengthen the protection of its customers' confidentiality, and establishes the information security policy to protect the company and customer confidentiality from leaks. (VI) The Company has currently established Procedures on Supply Chain Management and Procedures for Procurement Management. To build and maintain good collaborative relationships with suppliers, MA-tek requires its suppliers to sign the Integrity Declaration and the Confidentiality Affidavit. The suppliers must not engage in any conduct that violates integrity and must strictly abide by the integrity-related laws, including, but not limited to, the laws of the Republic of China and confidentiality obligations. The suppliers are to abide by the related regulations on the environment, occupational safety and health, labor rights, and other topics to achieve the purpose of the company. The Company and suppliers are committed to working together to enhance corporate social responsibilities. MA-tek places efforts in environmental sustainability by continuing to increase the ratio of local procurement in the hope to lower transport cost and to reduce environmental impacts. On the US-made equipment parts which are of the largest procurement amount, the procurement was originally sourced directly from the original factory in the	

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">State of operation</th><th rowspan="2">Differences and reasons to the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>USA, which was time-consuming. After the entry of the Taiwan dealer, MA-tek turned to procurement from the local dealer to cut the procurement cost.</td><td></td></tr>
<tr><td>V. Does the Company refer to international reporting rules or guidelines to publish Sustainability Report to disclose non-financial information of the Company? Does the preceding report obtain verification or opinions from a third-party authentication unit?</td><td>V</td><td></td><td>The 2025 report is prepared with reference to the GRI Universal Standards 2021 and related subject standards issued by the Global Reporting Initiative (GRI). At the same time, with reference to the “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies,” the Task Force on Climate-Related Financial Disclosures (TCFD) framework of the Financial Stability Board (FSB), and the Sustainability Accounting Standards Board (SASB) – Professional & Commercial Services reporting principles.
For the report, Ernst & Young Taiwan (EY) was commissioned to perform the assurance of the Sustainability Report in accordance with the Assurance Standard No. 3000 “Assurance Cases for Audits or Reviews of Non-historical Financial Information,” and obtained the certified public accountant’s limited assurance statement, which is attached to the report provided for reference.</td><td>None</td></tr>
<tr><td colspan="5">VI. If the Company has established its sustainable development code of practice according to “Listed Companies Sustainable Development Code of Practice,” please describe the operational status and differences:
The Company has established the “Code of Ethical Conduct,” and the “Ethical Corporate Management Best-Practice Principles,” and pays close attention to the amendments to the relevant laws and regulations. In addition, the “Sustainability Report” is compiled and disclosed on the Company’s website and Market Watcher each year. The Company operates in the spirit of sustainable corporate development, and its operation is in line with the principles.</td></tr>
<tr><td colspan="5">VII. Other important information that helps in understanding the implementation status of promoting sustainable development:
To ensure the implementation of sustainable development, the sustainability promotion working group of MA-Tek is driving and managing related sustainability issues via the four major teams formed by the various business departments based on their work functions. The teams are the Corporate Governance Team, Customer Relations and Technology Development Team, Environment Sustainability Team, and Employee Care and Social Participation Team. The outcomes of the sustainability issues driven by each team is collected and compiled by the report preparation team, and presented in the MA-Tek sustainability report. These outcomes and report will be reported to the board.</td></tr>
</table>

Climate-Related Information of TWSE/TPEx Listed Company

1. Implementation of Climate-Related Information

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td>1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.</td><td>For managing climate risks, MA-tek established the Sustainability Committee, divided into the "Corporate Governance", "Environmental Sustainability" and "Corporate Social Responsibility" teams, and formulated the sustainability strategies and operations respectively concerning governance, society, and environment (ESG) from various aspects. It reviews and manages climate-related risks, and actively explores climate-related opportunities. In addition, MA-tek has also been active in introducing the Task Force on Climate-related Financial Disclosure (TCFD) Framework. Through the four core elements of TCFD, "Governance", "Strategy", "Risk Management" and "Indicators and Targets", it can orderly disclose relevant information on MA-tek's response to climate change. Coping with the transition risk, physical risks and opportunities brought about by climate change, MA-tek will prepare and respond in advance to maintain the Company's competitiveness.
MA-tek has adopted the management process for identifying risks and opportunities related to climate change, identified and analyzed the list of climate risks and opportunities. Subsequently, it defined the degree of impact arising from such risks and opportunities on the Company, and proposed responsive measures for risk mitigation.
<table>
<tr><th colspan="2">MA-tek's risk and opportunity identification processes for TCFD</th></tr>
<tr><td>1. Conducting interviews and researches on climate change related to the industry.</td><td>• Collected and sorted risks and opportunities arising from climate change identified in the same industry in the past.
• Through interviews with supervisors of various departments, collected applicable information to have a good preliminary grasp of how each department of MA-tek reacts to climate change.
• Summarized the risks and opportunities that may influence its operations, which were then categorized in 6 major topics for climate change risks and 5 major topics of opportunities by nature.</td></tr>
<tr><td>2. Designing the materiality assessment questionnaire</td><td>• Designed the materiality assessment questionnaire for climate risks and opportunities tailored to responsibilities of each unit.
• The 2025 questionnaire included 16 climate change risk questions and five opportunity questions, which were categorized into six key risk areas and 5 key opportunity areas.</td></tr>
<tr><td>3. Distributing and answering the questionnaire</td><td>• Distributed the questionnaire to departments related to climate change topics, and a total of 11 questionnaires were returned and used as the basis for subsequent</td></tr>
</table>
</td></tr>
</table>

	analysis and identification.
4. Questionnaire analysis and topic identification	• Based on the impact and benefit of each incident and the probable period of occurrence thereof, comprehensively evaluated material climate change risks and opportunities and conducted analysis and prioritized. • MA-tek then, based on the analysis result, formulated the risk responsive strategy and mitigation measures.
5. Scenario analyses and financial impact	• Following the Task Force on Climate-related Financial Disclosures (TCFD) guidelines, we referenced the International Energy Agency's (IEA) carbon emission scenarios and combined them with carbon fee levels in Taiwan, China, and Japan to analyze external carbon costs under each scenario.

2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).

MA-tek categorized the risks that may have potential impact on its operations into 6 major climate change risk topics, including market risk, reputation risk, technology risk, policy and legal risks, increased severity of extreme weather events and long-term climate change risk, by their nature, sorted the risks depending on the timing and degree of impact of these climate change risks and eventually assessed the climate change risks of high risk level.

Physical Risk			
Risk item	**Impact on the Company's operations**	**Potential financial impact**	**Countermeasure**
Increased severity of extreme weather events	• Extreme climate events affect employee commute safety. • Impact of extreme climate events, such as heavy rainfall and typhoons, on equipment operation and safety in the vicinity of operating locations. • Extreme climate events increase	• Damage to operating buildings and laboratory equipment: Increase in repair costs, and potentially the need to assess asset impairment. • Work stoppages: Operational halts result in decreased revenue for MA-tek. • Failure to complete customer orders on time: Climate change may impact laboratory equipment operation, staff productivity, and express service delivery,	• Comply with the Hsinchu Science Park's disaster response procedures. • Insure self-owned assets to transfer risk and cover losses. • Increase laboratory scheduling capacity across different regions to ensure production output. Supplier management: 1. Conduct supplier risk assessments to reduce or avoid sourcing equipment from high-risk regions.

	the cost of laboratory equipment transport and disrupts deliveries. • Extreme climate events disrupt supply chains.	leading to delayed customer orders, a decline in MA-tek's revenue, and potential damage to the Company's reputation.	2. Develop a second source of supply to mitigate the risks of single-source procurement.
Long-term Climate Change Risk	• High temperatures and increased energy demand • Disease outbreak leading to business interruption • Operational disruptions due to drought and water resource shortages.	• Operational disruption: 1. Extreme drought will lead to water shortages, halting research and development at the laboratory due to a lack of distilled water. 2. Increased incidence of infectious diseases may affect employee health. • Increased operating costs: 1. Drought makes access to water resources difficult. 2. Extreme temperature fluctuations may increase the number of hot days and, consequently, electricity and water consumption for air conditioning.	• Water management: 1. Water pumps will be contracted, with private water sources used to supplement the water supply. 2. Continue to monitor and oversee the government's efforts to enhance cross-regional water resource management. 3. All leased plants are equipped with large water storage tanks capable of supplying water for approximately 3 to 10 days. • Insure self-owned property to transfer risk and cover losses. • Adopt air conditioning energy-saving measures to lower building temperatures.

Transformation Risk			
Risk item	**Impact on the Company's operations**	**Potential financial impact**	**Countermeasure**
Technology Risk	• The market is shifting toward low-energy/low-carbon services.	• Increased operating costs: Purchasing low-carbon equipment or	• Commit to higher-end and lower energy-consuming analysis and testing

		• Uncertainties in the development of new energy-saving and carbon reduction technologies	developing low-carbon products may increase operating costs	services	
	Policies and regulations	• Electricity price rise • Changes in environmental laws and policies • Total greenhouse gas emissions/carbon tax/carbon levy controls • Changes to the Sustainability Disclosure Standards requirements	• Increase in operating costs: 1. In response to rising international fuel costs, Taipower may continue to adjust electricity prices, increasing the Company’s operating costs. 2. Carbon fees/taxes will increase operating costs. 3. Increasingly stringent environmental policies or regulations will increase operating costs to ensure compliance.	• Energy Management: 1. Uninterruptible power supply (UPS) systems were installed to all important lab equipment to prevent short power outage 2. During power rationing, rent power generators as emergency power supply. 3. Strengthen the promotion of employee electricity conservation program • Replace equipment for energy saving and carbon reduction: Replace all lighting fixtures at employee working environment with LED energy-saving lighting fixtures • Sign contracts with legal waste treatment vendors and conduct regular audits to ensure lawful waste disposal destinations • Conduct regular wastewater tests to ensure the legal compliance with standards for discharge	
	Reputation Risk	• Stakeholders (such as government agencies and corporate clients) require the announcements of all information regarding carbon inventory/carbon	• Loss of customers: Company image and reputation are thus damaged resulting in a decline in MA-tek's income. • Unable to attract talents: As MA-tek’s	• Take active approach to meet policy, laws and regulations or international targets related to climate • Strengthen sustainability-related education and training to improve employees’ awareness of	

	footprint and the commitment to reduction • MA-tek is unable to respond to climate change topics proactively • Customers and the general public are of the view that MA-tek is not an environmentally friendly company.	image is damaged, hi-tech talents are reluctant to join the Company	climate change and environmental protection • Publish Sustainability Report to disclose the Company's current performance in the pursuit of sustainability
Market Risk	• As the awareness of environmental sustainability in society increases, the demand from corporate clients for low-carbon analysis technology grows. • MA-tek's existing technologies to be replaced by emerging technologies or industries.	• Increased operating costs: Developing new low-carbon analysis technology ramps up the costs. • Loss of customers: leading to a decline of revenue, as well as a decrease in profit	• Continue to develop higher-end and lower energy-consuming analysis and testing technologies • Keep studying the latest trends of the market • Assess and plan purchases of green energy

Opportunity	
Item	**Opportunities impact aspect**
Enhance corporate reputation	• Enhance stakeholder trust by disclosing climate risk management and concrete actions, transforming potential reputational risks into sustainable brand and corporate image strengths.
Improve energy efficiency and reduce operating costs	• Reduce the impact of cost increases by improving energy efficiency, adopting energy-saving equipment, and optimizing process management.
Develop low-carbon, high-efficiency testing technologies	• Develop low-carbon, high-efficiency technologies and products to mitigate energy consumption risks and capitalize on new market opportunities arising from climate change, driven by increasing energy demand.

3. Describe the financial impact of extreme weather events and transformative actions.	Please refer to the Sustainability Report of the Company.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Please refer to the Sustainability Report of the Company.

5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.

Following the Task Force on Climate-related Financial Disclosures (TCFD) guidelines, we referenced the International Energy Agency’s (IEA) carbon emission scenarios and combined them with carbon fee levels in Taiwan, China, and Japan to analyze external carbon costs under each scenario.

Carbon emission scenarios	Definition	Scenario description
IEA Net Zero Emissions by 2050 Scenario (NZE)	Achieve net-zero carbon emissions by 2050.	There is a 50% probability of limiting global warming to within 1.5°C by 2100, as projected in the IPCC AR6 SSP1-1.9 scenario.
IEA Announced Pledges Scenario (APS)	Assuming that all governments fulfill their climate commitments, including long-term net-zero targets, as planned.	By 2100, the global average temperature is projected to be approximately 2.1°C higher than pre-industrial levels, as outlined in the IPCC AR6 scenarios SSP1-2.6 to SSP2-4.5.
IEA Stated Policies Scenario (STEPS)	Based on current and previously announced government policies, this reflects the existing policy landscape.	By 2100, the global average temperature is projected to reach 2.1°C and continue increasing, as outlined in the IPCC AR6 SSP2-4.5 scenario.

Carbon fee scenarios	Scenario description
Ministry of the Environment, Taiwan	• The 6th Carbon Fee Rate Review Council Meeting: The carbon fee rate for 2025 was NT$300 per ton of carbon dioxide. • The 5th Carbon Fee Rate Review Council Meeting: The suggested carbon fee rate for 2030 is NT$1,200–1,800 per ton of carbon dioxide. • The 5th council meeting recommended adjusting the rate in phases every two years. • The carbon tax price after 2030 has not yet been determined, but discussions are underway regarding alignment with EU carbon pricing.
Green Peace	Starting at NT$300 per ton of carbon dioxide, the price has gradually risen to European Union carbon price levels.
EU Emissions Trading System	The EU predicted the growth rate of carbon trading market prices.
NGFS 2050 Net Zero	Limit global warming to 1.5°C through strict climate policies and a transition to a low-carbon economy, and achieve global net-zero emissions by 2050. The context often highlights the importance of decarbonizing the power supply, increasing electricity demand, improving energy efficiency, and developing new technologies to address hard-to-abate emissions. Risks associated with economic transition may stem from higher emission costs and shifts in business and consumer preferences, while physical risks will be minimized.
NGFS Nationally Determined Contribution	National Determined Contributions (NDCs) encompass all pledged policies, including those not yet implemented. This scenario assumes that the climate ambition reflected in nationally determined contributions at the

<table>
<tr><td></td><td><table><tr><td></td><td>beginning of 2021 has continued throughout the 21st century (low transition risk). Emissions have declined, but are still projected to result in a 2.6 °C warming, along with moderate and severe physical risks, while transition risks remain relatively low.</td></tr></table></td></tr>
<tr><td>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</td><td>Please refer to 1--2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan of this Annual Report.</td></tr>
<tr><td>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</td><td>None.</td></tr>
<tr><td>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</td><td>None.</td></tr>
<tr><td>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1--2 below).</td><td>Please refer to 1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent -2 Fiscal Years and 1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan of this Annual Report.</td></tr>
</table>

1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/NT$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

MA-tek has formally introduced the ISO 14064-1 standards for greenhouse gas inventory in 2024 to establish a mechanism for greenhouse gas inventory and facilitate a better understanding of carbon hotspots. The Company expects to complete the greenhouse gas emissions inventory for the year 2025 by 2026 and obtain the verification statement from a third party.

Greenhouse gas emissions	Unit	2022	2023	2024	2025
Scope 1 (Direct greenhouse gas emission volume)	Metric tons CO2e	149.86	6,877.79	13,831.886	**9,756.46**
Scope 2 (Indirect greenhouse gas emission volume)	Metric tons CO2e	7,427.76	16,418.82	18,725.030	**18,595.90**
Total	Metric tons CO2e	7,577.62	23,296.61	2,539.582	**28,352.36**

Note 1: The inventory of greenhouse gas emissions is taken using the operation control method. The calculation formula is activity data x emission coefficient x GWP value. Greenhouse gases include CO2, CH4, N2O, HFCs, PFCs, SF6, without NF3 greenhouse gas emissions.

Note 2: The emission coefficient values refer to version 6.0.4 of the Greenhouse Gas Emission Coefficient Management Table issued by the Environmental Protection Administration, and the GWP values refer to the 6th Assessment Report of IPCC (2021).

Note 3: The emission factors for Taiwan's Environmental Protection Administration are based on the Product Carbon Footprint Information Network announcement; the China Product Life Cycle Greenhouse Gas Emission Coefficient Collection (2022); the Japan Environmental Protection Province Emission Coefficient and the International Data Bank Ecoinvent V3.10 version cutoff model.

Note 4: The emission in 2025 is based on the actual results of the inventory, and please refer to the greenhouse gas inventory report and the disclosure of the sustainability report issued.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

The Company engaged DNV GL Business Assurance Co., Ltd. to conduct its 2025 greenhouse gas inventory, which covers the Company and all of its domestic and overseas subsidiaries in accordance with the ISO 14064-1:2018 Standards. In this engagement, **【reasonable assurance】** is required for Scope 1 and Scope 2 emissions while **【validation and agreed-upon procedures】** is required for Scope 3 emissions. Since the verification is still underway, the detailed information will be disclosed on the Company's official website once the third-party verification is completed and the verification statement is obtained.

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.
1. Strategy for greenhouse gas management (1) Through greenhouse gas inventory, gain a good understanding about carbon emissions and further take the result as the basis of carbon reduction action plan. (2) Implement energy-saving and carbon reduction measures, and replace energy-consuming equipment to improve energy efficiency. (3) Perform carbon emission analysis for each branch based on the results of the inventory, and perform carbon reduction target planning. 2. Greenhouse gas reduction targets and actions In 2025, MA-tek added two new regions – Suzhou Laboratory and Hokkaido Laboratory – to its ISO 14064 greenhouse gas inventory reporting. As required, 2025 was established as the new base year. MA-tek's initial short-term carbon reduction efforts focused on a phased replacement of its fuel vehicle fleet with hybrid models, which proved more effective in reducing petroleum demand. A second phase of the project began in 2026, running in parallel with the recycling of SF6 gas to reduce GHG emissions. The collected gas was processed by manufacturers for secondary use, contributing to the company's carbon reduction goals.

(VI) Implementation of ethical management and the differences with the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies and reasons:

Evaluation item	State of operation			Differences and reasons to the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary description	
I. Establishment of Business Conduct and Ethics Policy and Implementation Measures (I) Does the company have an ethical corporate management policy approved by its Board of Directors, and by-laws and publicly available documents addressing its business conduct and ethics policy and measures, and the commitment regarding implementation of such policy from the Board of Directors and the senior management team?	V		(I) To make progress on the corporate sustainable development course, the Company has established the Ethical Corporate Management Best-Practice Principles to guide its implementation, and to prevent and prohibit unethical conduct from occurring. The Company has established internal audit training, various management regulations and the Codes of Ethical Conduct to eliminate any malpractices. On the recusal of interests by directors and managerial officers, they cannot participate in decision-making where there are conflicts of interests in any decision-making or transactions.	None
(II) Does the Company implement a risk assessment system for misconduct, regularly identify and assess business activities that present high risks of misconduct, and adopt preventive measures for misconduct that cover the preventive measures for the misconduct specified in the second paragraph of Article 7 in the “Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies”?	V		(II) The Company engages in its business activities based on principles of fairness and integrity. To implement the integrity management policy, and actively prevent unethical conducts, the rules are announced on the bulletin boards for the employees’ knowledge, and there are also irregular promotion of these rules and regulations.	
(III) Does the company establish relevant policies that are duly enforced to prevent unethical conduct, provide implementation procedures, guidelines, consequences of violation and complaint procedures, and periodically review and revise such policies?	V		(III) When there are occurrences of unethical behavior by the Company’s directors, independent directors, and managerial officers, the company shall handle the matter based on the disciplinary measures stipulated in the Codes of Ethical Conduct. Immediate disclosure shall be made on the MOPS website releasing information of the personnel in violation’s title, name, the date and details of the violation, and the actions taken in response. The	

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">State of operation</th><th rowspan="2">Differences and reasons to the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>company has set up related complaint system, providing remedies to the violation conducts.</td><td></td></tr>
<tr><td>II. Implementing Ethical Corporate Management
(I) Does the company assess the ethics records of whom it has business relationship with and include business conduct and ethics related clauses in the business contracts?</td><td>V</td><td></td><td>(I) Before forming a commercial relationship with another party, the Company will assess the legitimacy of the party, and ascertain whether the party has a record of involvement in unethical conduct, in order to ensure that the party conducts business in a fair and transparent manner and will not request to offer, or to take bribes.</td><td rowspan="3">None</td></tr>
<tr><td>(II) Does the Company create a dedicated unit under the board of directors to promote corporate ethical management and regularly (at least once a year) report to the board of directors about the ethical management policy and implementation status of the prevention plan for misconduct ?</td><td>V</td><td></td><td>(II) The Company has established the “Sustainable Development Committee” responsible for formulating and promoting the relevant norms of ethical corporate management, and the relevant departments are responsible for the implementation of various resolutions and confirmation of the effectiveness. The Committee convenes meetings every year, and on November 7, 2025, the results of implementation of issues related to ethical corporate management were compiled and submitted to the Board of Directors’ report.</td></tr>
<tr><td>(III) Does the company establish policies to prevent conflict of interests, provide appropriate communication and complaint channels and implement such policies properly?</td><td>V</td><td></td><td>(III) The Company’s directors uphold a high level of self-discipline. When the directors themselves or the juristic person they represent have a stake in the proposal for discussion which may harm the company’s profits, the directors would not join in the discussions and voting by recusing themselves. They would also not act as a proxy exercising one’s voting rights on behalf of other directors. The directors shall maintain self-discipline among themselves and shall not engage in improper mutual support.</td></tr>
</table>

Evaluation item	State of operation			Differences and reasons to the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary description	
(IV) Does the company establish an effective accounting system and internal control system for practical implementation of ethical corporate management, and is the system regularly audited by the internal auditing unit, and does the unit propose relevant audit plans based on the assessment results of the risk of misconduct for auditing the implementation status of the prevention plan for misconduct, or is it entrusted to an accountant for auditing?	V		(IV) The Company has always focused on the correctness and completeness of its financial report procedures and its control, and designs related internal control system for process procedures with potential and higher risks of unethical conducts. Internal audits are conducted following the annual audit plans formulated based on the risk assessment outcomes. The audit outcomes and continuous improvement plans are reported to the Audit Committee, Board of Directors and all management levels in order to realize audit effectiveness.	
(V) Does the company provide internal and external ethical conduct training programs on a regular basis?	V		(V) The Company irregularly promotes to the directors, managerial officers, employees, assignees, and substantial controllers to enable them to fully understand the determination of the company in ethical management and the prevention plans, and the consequences of the violations engaging in unethical conducts. In 2025, the Company's internal and external education and training on ethical management issues (including compliance with ethical management laws and regulations, insider trading prevention awareness-raising, business performance and risk, accounting systems, and internal control) totaled 63 hours with 9 participants. On October 28, 2025, the Company conducted an online insider trading prevention training course for all directors and employees. The target audience included 8 directors and independent directors, and 933 employees (including managers) of the Company, with the goal of enhancing the directors' and all colleagues' understanding of insider trading and avoiding disputes of erroneous involvement in insider trading. The Company also strengthens the promotion of ethics,	

Evaluation item	State of operation			Differences and reasons to the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary description	
			anti-corruption, and anti-bribery requirements when training new employees. As of December 31, 2025, a total of 691 people have completed the training.	
III. Operation status of company reporting system (I) Does the company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible individuals to handle the complaint received? (II) Does the company stipulate the standard operating procedures, and the follow-up measures that should be taken after the investigation, as well as the relevant confidentiality mechanism for the reported matters? (III) Does the company adopt proper measures to prevent a whistleblower from retaliation for his/her reporting?	V V V		(I) There are employee opinion mailboxes and email installed, enabling employees to submit complaints through telephone or letters on unethical conduct. Appropriate rewards and punishments will be given. (II) Classifications of the complaint matters and the investigation standard procedures have been established. The receipt and acceptance of the complaint cases, their investigation processes, outcomes, and related document preparations are well documented and preserved properly. When the complaint matter involves directors or senior management, it shall be reported to the independent directors. If upon investigation it is discovered that it is a significant violation matter or that it will cause significant damages to the company, a report shall be prepared about the case and submitted for reporting in written form to the independent directors. (III) The complaint procedures of the Company are protective of the complainant, keeping their identity confidential, who should not be subjected to improper treatment.	None
IV. Strengthening information disclosure (I) Does the company reveal the content of Ethical Corporate Management Best-Practice Principles and the implementation results on its website and on the website of the Market Observation Post System?	V		(I) The Company's Ethical Corporate Management Best-Practice Principles has been disclosed under the investor section of the company website. In the future, ethical corporate management related information shall be enhanced and updated and its state of execution shall be disclosed in the sustainability report.	None

Evaluation item	State of operation			Differences and reasons to the Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies
	Yes	No	Summary description	
V. If the Company has stipulated its Ethical Corporate Management Best-Practice Principles based on the "Ethical Corporate Management Best-Practice Principles for TWSE/GTSM Listed Companies," please state the difference between its operations and the stipulated principles: No differences.				
VI. Other important information to facilitate better understanding of the company's business conduct and ethics compliance practices: (e.g. review the company's business conduct and ethics policy) To enhance all employees' work ethics and professional capabilities, the Ethical Corporate Management Best-Practice Principles and the Codes of Ethical Conduct have been established. These regulations cover the important responsibilities of all directors, managerial officers and all employees which shall be adhered to. The Company abides by the Company Act, Securities and Exchange Act, Business Entity Accounting Act, related charters for listed companies, or laws related to other business conducts, as a basis for implementing ethical management.				

(VII) Other material information that would the understanding of corporate governance, could also be disclosed as well:
The Company continues to enhance its corporate governance operations, and make various information available for reference by its investors, such as corporate governance related charters, material information and important board resolutions, on the investor section of the company's website.

(VIII) Implementation status of internal control system. The following shall be disclosed.

1. Statement of internal control system:

Materials Analysis Technology Inc.

Statement of internal control system

Date: March 6, 2026

The internal control system of the Company in 2025, the declaration based on the results of self-assessment is as below:

I. The Company acknowledges and understands that the establishment, implementation, and maintenance of the internal control system are the responsibility of the board and managers and that such a system has been implemented within the Company. The purpose of this system is to provide reasonable assurance in terms of business performance, efficiency (including profitability, performance, and asset security), reliable, timely and transparent financial reporting, and regulatory compliance.

II. There are inherent limitations to even the most well-designed internal control system. Therefore, an effective internal control system can only reasonably assure achievement of the three goals mentioned above. Furthermore, changes in the environment and circumstances may affect the efficacy of the internal control system. However, internal control system of the Company features a self-monitoring mechanism that enables immediate rectification of deficiencies upon discovery.

III. The Company evaluates the design and execution of its internal control system based on the criteria specified in “Regulations Governing Establishment of Internal Control Systems by Public Companies” (hereinafter referred to as “The Governing Principles”) to determine whether or not the existing policies remain effective. Assessment criteria introduced by “The Governing Principles” consisted of five main elements, each representing a different stage of internal control: 1. Control environment; 2. Risk evaluation and response; 3. Procedural control; 4. Information and communication; and 5. Supervision. Each element further encompasses several sub-elements. Please refer to “The Governing Principles” for further detail.

IV. The Company has adopted the abovementioned criteria to validate the efficacy of its internal control system design and execution.

V. Based on the assessments described above, the Company considers the design and execution of its internal control system to be effective as at December 31, 2025. This system (including the supervision and management of subsidiaries) has provided assurance with regards to the Company’s operational results, target accomplishments, reliability, timeliness and transparency of reported financial information, and its compliance with relevant laws.

VI. This declaration constitutes part of the Company’s annual report and prospectus, and shall be disclosed to the public. Any illegal misrepresentation or concealment in the public statement above are subject to the legal consequences described in Articles 20, 32, 171, and 174 of the Securities and Exchange Act.

VII. This Statement was passed by the Board of Directors in their meeting held on March 6, 2026, with none of the eight attending directors expressing dissenting opinions, and the remainder all affirming the content of this Statement.

Materials Analysis Technology Inc.
Chairperson: Yong-Fen Hsieh Signature
General Manager: Wayne Shih Signature

2. For those who entrust a certified accountant to review the internal control system, the audit report by the accountant shall be disclosed: Not applicable.

(IX) Important resolutions made by the general meeting of shareholders and board meetings in the previous year and by the date of report publication:

Meeting time	Category	Important resolutions	Resolution results
June 17, 2025	Annual General Meeting of Shareholders	Reports 1. Report on the business performance in 2024 2. Audit Committee' review report on the 2024 financial statements. 3. The 2024 employee remuneration and directors' remuneration distribution proposal. 4. The 2024 report on the payout of cash dividends from earnings. 5. Report on distribution of 2024 cash dividends from capital surplus. 6. Endorsements and guarantees by the Company to external parties. 7. Repurchase of the Company's shares. 8. Report on the issuance of domestic 1st unsecured convertible corporate bonds by the Company Discussions 1. Passed the amendments to certain provisions of the "Articles of Incorporation"	Resolution passed
March 7, 2025	Board of Directors	1. Approved the motion for 2025 business plan. 2. Approved the motion for 2024 distribution of remuneration to directors and employees. 3. Approved the motion for 2024 business report and financial statements. 4. Approved the motion for 2024 statement of the internal control system. 5. Approved the motion for 2025 evaluation of the independence of the attesting CPAs. 6. Approved the motion for 2024 earnings distribution. 7. Approved the motion for review of the 2025 CPA audit fee assessment (including non-assurance services). 8. Approved the motion for appointing a CPA firm to provide non-assurance services and handle public fees. 9. Approved the motion for concurrent appointment of the Chief Financial Officer as Corporate Governance and Spokesperson. 10. Approved the motion for amendment to part of the "Internal Control System – Salary Circulation" section. 11. Approved the motion for amendment to certain provisions of the Company's Articles of Incorporation. 12. Approved the motion for matters related to convening the 2025 annual general meeting. 13. Approved the motion for period and venue for accepting shareholder proposals for the 2025 annual general meeting. 14. Approved the motion for right-of-use assets. 15. Approved the motion for bank credit application and renewal. 16. Approved the motion for providing guarantees for	Passed by all attending directors.

Meeting time	Category	Important resolutions	Resolution results
		subsidiaries. 17. Approved the motion for loaning of funds by MA-tek (Shanghai) to another party. 18. Approved the motion for setting the record date for the conversion of convertible bonds to common shares in Q4 2024. 19. Approved the motion for acquiring the property for plant use.	
December 31, 2025	Board of Directors	1. Approved the motion for the Company's financial report for Q1 2025. 2. Approved the motion for transfer of treasury stock to employees. 3. Approved the motion for bank credit application and renewal. 4. Approved the motion for right-of-use assets.	Passed by all attending directors.
December 31, 2025	Board of Directors	1. Approved the motion for the Company's financial statement for Q2 2025. 2. Approved the motion for 2024 distribution of remuneration to directors and employees. 3. Approved the motion for 2025 salary adjustment. 4. Approved the motion for 2024 Sustainability Report. 5. Approved the motion for bank credit application and renewal. 6. Approved the motion for providing guarantees for subsidiaries. 7. Approved the motion for loaning of funds by MA-tek (Shanghai) to another party.	Passed by all attending directors.
November 7, 2025	Board of Directors	1. Motion for replacing CPAs due to internal rotation of the CPA firm and evaluation of the independence of the attesting CPAs. 2. Approved the motion for the Company's financial statement for Q3 2025. 3. Approved the motion for 2026 internal audit plan. 4. Approved the motion for bank credit application and renewal. 5. Approved the motion for providing guarantees for subsidiaries. 6. Approved the motion for loaning of funds by MA-tek (Shanghai) to another party. 7. Motion for appointing Deloitte and Ernst & Young to provide non-assurance services and handle fee matters. 8. Approved the motion for right-of-use assets. 9. Approved the corporate value enhancement plan. 10. Approved the motion for issuance of new shares through a cash capital increase and issuance of the second domestic unsecured convertible corporate bonds.	Passed by all attending directors.
November 27, 2025	Board of Directors	1. Approved the motion for new President candidates and their remuneration.	Passed by all attending directors.
January 8, 2026	Board of Directors	1. Approved the cancellation of the property plant acquisition for the Hukou Plant. 2. Approved the motion for definition of the Company's entry-level employees. 3. Approved the motion for amendment to part of the Internal Control System – Salary Circulation" section. 4. Approved the motion for amendment to the	

Meeting time	Category	Important resolutions	Resolution results
		"Management Procedures for Approval Authority." 5. Approved the motion for 2026 business plan. 6. Approved the motion for strategic cooperation and M&A plans. 7. Approved the motion for assessing whether amounts due from the Company (including related parties and non-related parties) that remain unpaid three months past the normal credit term and are of a significant amount or special nature, as well as items other than accounts receivable should be treated as loans of funds.	
March 6, 2026	Board of Directors	1. Approved the motion for 2025 distribution of remuneration to employees and directors. 2. Approved the motion for 2025 business report and financial statements. 3. Approved the motion for 2025 earnings distribution. 4. Motion for 2025 statement of the internal control system. 5. Approved the motion for replacing CPAs due to internal rotation of the CPA firm and evaluation of the independence of the attesting CPAs. 6. Approved the review of the 2026 CPA audit fee assessment (including non-assurance services). 7. Approved the motion for appointing a CPA firm to provide non-assurance services and handle public fees. 8. Approved the motion for general principles for establishing a non-assurance service policy. 9. Motion for MA-tek (Shanghai) obtaining 100% equity in MA-tek Xiamen through a restructuring of its investment holdings. 10. Approved the motion for repatriation of CNY 200 million in earnings to MA-tek (Shanghai). 11. Approved motion for the renewal of bank credits and applications. 12. Approved the motion for right-of-use assets. 13. Approved the motion for matters related to convening the 2026 annual general meeting. 14. Approved the motion for shareholders' rights to nominate and submit motions for the 2026 annual general meeting. 15. Approved the motion for election of the 9th Board of Directors. 16. Approved the motion for waiving the non-compete restrictions for the newly appointed directors and their representatives. 17. Approved the motion for issuance of new shares through a cash increase in capital and the allocation of those shares to managers.	Passed by all attending directors.

(X) Contents of the objections for the records or with written statements of directors or supervisors to important Board resolutions in the previous year and by the date of report publication: None of such situation.

(XI) Review discussions on the execution status of the convening of the 2025 shareholders' meeting resolution:

Date of convening	2024 Annual General Meeting
2025.6.17	1. Ratified the 2024 Business Report and financial statements. State of execution: Related statements have been submitted to the competent authorities for future reference and for public announcement and regulatory filing according to the Company Act and related laws and regulations. 2. Ratified the 2024 Statement Of Earnings Distribution. State of execution: July 29, 2025 has been set as the ex-dividend date and August 22, 2025 as the cash dividend distribution date. (Cash dividends distributed at NT$7.0 per share) 3. Amendments to certain provisions of the "Procedures for Endorsements and Guarantees" State of execution: The amended regulations have been adopted in daily operations.

IV. Information on CPA's professional fees:

(I) The audit fees and non-audit fees to the CPAs and their firm and affiliated companies shall be disclosed.

Unit: NTD in thousand

Name of CPA firm	Name of CPA	CPA audit period	Audit fee	Non-audit fee	Total	Note
Deloitte Taiwan	Ming-Yuan Chung Tung-Hui Yeh	1140101~1141231	3,740	950	4,690	

Note 1: Tax visa fees amounted to NT$3,000; annual report review fees amounted to NT$4,000; non-managerial employee salary visa fees amounted to NT$5,000; transfer pricing report fees amounted to NT$5,000; and public fees for share capital change registration in connection with the issuance of convertible corporate bonds amounted to NT$6,000.

1. If the audit fee for the year is less than that of previous years after changing the CPA firm, then the fees before and after the change, as well as the reason for the change, shall be disclosed: None.
2. If the audit fee of the year is lesser by 10% or more than that of the previous year, then the fees before and after the change, the ratio, and the reason for change must be disclosed: None.

(II) The "audit fee" referred to above means the public fee paid to the CPA for auditing, reviewing, re-reviewing and reviewing the financial forecast.

V. Replacement of CPA:
The Company did not have a replacement CPA in the last two years and after the period.

VI. The facts about the company chairman, president, managerial officer in charge of financial or accounting affairs having served with the CPA firm or the affiliation thereof over the past year:
None.

VII. Any equity transfer or change in equity pledge by a director, supervisor, managerial officer, or shareholder with 10% stake or more from the most recent year up to the date of publication of the annual report:

(I) Net change in shareholding by directors, supervisors, management, and major shareholders:

Unit: Share

Position	Name	2025		2026 up to March 31	
		Changes to number of shares held	Changes to number of pledged shares	Changes to number of shares held	Changes to number of pledged shares
Director	ARQ Consulting Company	51,000	-	-	-
Director	Chun Kuan	-	-	-	-
Director	ERP Investment Corp.	-	-	-	-
Director	Shin Ming Corp	-	-	-	-
Independent Director	Ching-Hsiang Hsu	-	-	-	-
Independent Director	Nun-Sian Tsai	-	-	-	-
Independent Director	Juine- Kai Tsang	-	-	-	-
Independent Director	Chia-Wei Lee	-			
President	Yong-Fen Hsieh	-	-	-	-
Vice President	Ming-Ching Huang	14,000	-	-	-
Vice President	Rui-Hsiang Hsu	30,000	-	-	-
Chief Financial Officer and Vice President	Sung-Shan Li (Note 1)	-	-	-	-
Financial Officer and Division Director	Ju-Lin Yang (Note 2)	30,000	-	-	-
Director	Chao-Yuan Ti (Note 2)	30,000	-	-	-
Director	Chia-Yi Yang (Note 2)	30,000	-	-	-
Accounting Officer	Yu-Li Lin	15,000	-	-	-

Note 1: Consulting appointment in 2025/03. Note 2: New appointment in 2025/03.

(II) The counterparty in any such transfer is a related party: None.

(III) The counterparty in any such pledge of equity interests is a related party: None.

VIII. Information of top ten shareholders with mutual relationship of related parties, spouse, or relatives in the 2nd degree as stated in SFAS No. 6:

April 20, 2026 Unit: shares

Name	Shares held by the person		Shares held by spouse & minors		Total shares held in the name of others		Information of top ten shareholders with mutual relationship of related parties or spouse, or relatives in the 2nd degree, their titles or names and relationship. (Note 1)		Remarks
	Number of shares	Shareholding Shareholding	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Name (or full name)	Relationship	
ERP Investment Corp.	6,238,224	8.77%	-	-	-	-	-	-	
ERP Investment Corp. Representative Fu-Hua Chang	-	-	-	-	-	-	ERP Investment Corp.	Chairperson of this company	
ARQ Ltd.	5,170,687	7.27%	-	-	-	-	-	-	
Representative of ARQ Consulting Company: Yong-Fen Hsieh	136,107	0.19%	-	-	-	-	ARQ Ltd.	Chairperson of this company	
Shin Ming Corp	2,272,300	3.19%	-	-	-	-	-	-	
Shin Ming Corp Representative Tung-Ming Wu	-	-	-	-	-	-	Representative of Shin Ming Corp.: Hui-Chu Wu Chen	Spouse	
Shin Pei Industrial Co., Ltd.	2,272,299	3.19%	-	-	-	-	-	-	
Hui-Chu Chen, Representative of Shin Pei Industrial Co., Ltd.	-	-	-	-	-	-	Representative of Shin Ming Corp.: Tung-Ming Wu	Spouse	
Cathay Life Insurance Co., Ltd.	1,398,608	1.97%	-	-	-	-	-	-	
Representative of Cathay Life Insurance Co., Ltd.: Ming-Ho Hsiung	-	-	-	-	-	-	Cathay Life Insurance Co., Ltd.	Chairman of the company	
FUHBIC	971,736	1.37%	-	-	-	-	-	-	
Tung-Ming Wu, Representative of FUHBIC	-	-	-	-	-	-	Representative of Shin Ming Corp.: Hui-Chu Wu Chen	Spouse	
Chin-Pu Tsai	930,348	1.31%	-	-	-	-	-	-	
Trust Account of Yong-Fen Hsieh in custody of Hua Nan Commercial Bank, Ltd.	900,000	1.26%	-	-	-	-	-	-	
Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds, is entrusted to the Business Department of Standard Chartered International Commercial Bank for custody.	751,849	1.06%	-	-	-	-	-	-	

Name	Shares held by the person		Shares held by spouse & minors		Total shares held in the name of others		Information of top ten shareholders with mutual relationship of related parties or spouse, or relatives in the 2nd degree, their titles or names and relationship. (Note 1)		Remarks
	Number of shares	Shareholding Shareholding	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Name (or full name)	Relationship	
Standard Chartered International Commercial Bank's business unit has been entrusted with the custody of the Vanguard Emerging Markets Stock Index Fund investment account managed by Vanguard Group.	692,796	0.97%							

Note 1: The relationship of previously listed shareholders of either institutional and natural, their relationships shall be disclosed.

IX. Investments jointly held by the company, the company's directors, supervisors, managers, and enterprises directly or indirectly controlled by the company, with shareholding disclosed in aggregate of the said parties:

December 31, 2025; unit: shares

Reinvestment business	The Company's investment		Investment by directors, supervisors, managerial officers and companies of direct or indirect control		Comprehensive investment	
	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage	Number of shares	Shareholding percentage
Ma-tek International Inc.	-	100%	-	-	-	100%
MA-tek (Shanghai) Ltd.	-	-	-	100%	-	100%
MA-tek (Suzhou) Ltd.	-	-	-	100%	-	100%
MA-tek (Xiamen) Ltd.	-	-	-	100%	-	100%
MA-tek Educational Consulting (Xiamen) Co., Ltd. (Note 1)	-	-	-	100%	-	100%
Ma-tek Japan Inc.	30,000	100%	-	-	-	100%
Materials Analysis Technology US Corp.	-	100%	-	-	-	100%
Workflow Enhancement Technology Inc.	5,000,000	100%	-	-	-	100%

Note 1: The cancellation was completed on November 27, 2025.

Three. Capital Overview

I. Capital and shares

(I) Source of capital stock

1. Formation of capital

Unit: NTD in thousand; thousand shares

Year/ Month	Issuing price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital stock	Subscriptions paid with property other than cash	Others
2002/05	10	2,400	24,000	2,400	24,000	Establishment	-	2002.05.14 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09132117790
2002/08	10	20,000	200,000	6,800	68,000	Cash capital increase NTD33,800 thousand	Capital increase by technical shares NTD10,200 thousand	2002.08.12 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09132550840
2004/03	10	20,000	200,000	9,800	98,000	Cash capital increase NTD30,000 thousand	-	2004.03.02 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09331740500
2005/09	10	20,000	200,000	10,538	105,380	Capitalization of earnings NTD7,380 thousand	-	2005.09.20 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09432853570
2005/11	10	20,000	200,000	13,188	131,884	Cash capital increase NTD20,000 thousand	Capital increase by technical shares NTD6,504 thousand	2005.11.11 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09433150020
2006/04	10	20,000	200,000	14,068	140,684	Acquired in a business combination NTD8,800 thousand	-	2006.04.10 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09531980930
2006/07	10	20,000	200,000	17,517	175,170	Capitalization of earnings NTD34,486 thousand	-	2006.07.26 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09532567660

Year/ Month	Issuing price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital stock	Subscriptions paid with property other than cash	Others
2006/09	10	30,000	300,000	20,517	205,170	Cash capital increase NTD24,586 thousand	Capital increase by technical shares NTD5,414 thousand	2006.09.11 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09532786880
2007/05	10	30,000	300,000	24,717	247,170	Cash capital increase NTD42,000 thousand	-	2007.05.01 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09632041930
2007/08	10	40,000	400,000	29,817	298,176	Capitalization of earnings NTD51,006 thousand	-	2007.08.24 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09632656020
2008/07	10	40,000	400,000	33,714	337,135	Capitalization of earnings NTD38,918 thousand and employee stock option certificate execution of transfer at NTD40 thousand	-	2008.07.04 Financial Supervisory Commission (FSC) issued official letter Jin-Guan-Yi-Zi No. 0970033408
2009/07	10	40,000	400,000	36,928	369,275	Cash capital increase of NTD32,140 thousand	-	2009.07.17 Financial Supervisory Commission (FSC) issued official letter Jin-Guan-Zheng-Fa-Zi No. 0980035800
2009/09	10	40,000	400,000	39,389	393,894	Capitalization of earnings NT$23,599 thousand and employee stock option certificate execution of transfer at NT$1,020 thousand	-	2009.07.17 Financial Supervisory Commission (FSC) issued official letter Jin-Guan-Zheng-Fa-Zi No. 0980045715
2010/07	10	40,000	400,000	39,409	394,095	Employee stock option certificate execution of transfer at NTD200 thousand	-	2010.07.21 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 09932329110
2010/10	10	40,000	400,000	39,501	395,014	Employee stock option certificate execution of transfer at NTD920	-	2010.10.15 Ministry of Economic Affairs (MOEA) issued official letter Jing-

Year/ Month	Issuing price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital stock	Subscriptions paid with property other than cash	Others
						thousand		Shou-Zhong-Zi No. 09932709810
2011/01	10	40,000	400,000	39,616	396,165	Employee stock option certificate execution of transfer at NTD1,150 thousand	-	2011.01.14 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 100031549340
2011/03	10	50,000	500,000	40,135	401,355	Employee stock option certificate execution of transfer at NTD5,190 thousand	-	2011.03.16 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 10031753150
2011/09	10	50,000	500,000	43,113	431,131	Capitalization of earnings NT$23,777 thousand and employee stock option certificate execution of transfer at NT$6,000 thousand	-	2011.09.13 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 10032503510
2014/02	10	50,000	500,000	46,313	463,131	Cash capital increase NTD32,000 thousand	-	2014.02.17 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 10333102770
2016/12	10	70,000	700,000	53,313	533,131	Cash capital increase NTD70,000 thousand	-	2016.12.20 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Zhong-Zi No. 10501282110
2017/12	10	70,000	700,000	62,313	623,131	Cash capital increase NTD90,000 thousand	-	2017.12.29 Ministry of Economic Affairs (MOEA) issued official letter Jing-Shou-Shang-Zi No. 10601174480
2023/08	10	100,000	1,000,000	66,313	663,131	Cash capital increase NT$40,000 thousand		Letter Jing-Shou-Shang-Zi No. 11230156420 dated 2023.08.17
2023/11	10	100,000	1,000,000	66,327	663,271	Replacement of convertible bonds NT$140 thousand		Letter Jing-Shou-Shang-Zi No. 11230219430 dated 2023.11.29
2024/03	10	100,000	1,000,000	66,328	663,281	Replacement of convertible bonds NT$10 thousand		Letter Jing-Shou-Shang-Zi No. 11330045460 dated

Year/ Month	Issuing price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Source of capital stock	Subscriptions paid with property other than cash	Others
								2024.03.28
2024/05	10	100,000	1,000,000	66,675	666,746	Replacement of convertible bonds NT$3,465 thousand		Letter Jing-Shou-Shang-Zi No. 11330082030 dated 2024.05.23
2024/09	10	100,000	1,000,000	66,868	668,678	Replacement of convertible bonds NT$1,932 thousand		Letter Jing-Shou-Shang-Zi No. 11330154620 dated 2024.09.23
2024/11	10	100,000	1,000,000	67,037	670,367	Replacement of convertible bonds NT$1,689 thousand		Letter Jing-Shou-Shang-Zi No. 11330202510 dated 2024.11.19
2025/04	10	100,000	1,000,000	67,038	670,382	Replacement of convertible bonds NT$15 thousand		Letter Jing-Shou-Shang-Zi No. 11430038520 dated 2024.04.07

2. Type of Shares

April 20, 2026; Unit: shares

Type of Shares	Authorized capital			Remarks
	Outstanding shares	Unissued shares	Total	
Registered stock	71,168,201	28,831,799	100,000,000	

(II) Major shareholders name list, with names, number of shares held and percentage of shares for shareholders with share equity ratio at 5% and more or share equity proportion at top ten

April 20, 2026

No. of shares / Names of major shareholders	Number of shares held	Shareholding ratio (%)
ERP Investment Corp.	6,238,224	8.77%
ARQ Consulting Company	5,170,687	7.27%
Shin Ming Corp	2,272,300	3.19%
Shin Pei Industrial Co., Ltd.	2,272,299	3.19%
Cathay Life Insurance Co., Ltd.	1,398,608	1.97%
FUHBIC	971,736	1.37%
Chin-Pu Tsai	930,348	1.31%
Trust Account of Yong-Fen Hsieh in custody of Hua Nan Commercial Bank, Ltd.	900,000	1.26%
Vanguard Total International Stock Index Fund, a	751,849	1.06%

Names of major shareholders \ No. of shares	Number of shares held	Shareholding ratio (%)
series of Vanguard Star Funds, is entrusted to the Business Department of Standard Chartered International Commercial Bank for custody.		
Standard Chartered International Commercial Bank's business unit has been entrusted with the custody of the Vanguard Emerging Markets Stock Index Fund investment account managed by Vanguard Group.	692,796	0.97%

(III) Dividends policy and implementation

1. Dividends policy established by the Company's Articles of Incorporation:

The current net income, if any, shall be applied to make up for the accumulated losses (including adjustment to the unappropriated amount), and appropriate 10% as a legal reserve. However, where such legal reserve amounts to the total paid-in capital of the Company, this provision shall not apply. The special reserve shall be appropriated or reversed according to the law and regulations. For the balance amount, if any, and the cumulative unappropriated earnings, the board of directors shall draft an earnings distribution proposal to be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders.

The Company's dividend policy is based on the current and future development plans, the investment environment, capital needs, and domestic and foreign competition, as well as shareholders' equity and other factors. The earnings available for distribution can be paid out in cash or stock per year. In principle, the cash dividends shall account for 30% to 100% of the total dividends to be paid out, and the stock dividends 0% to 70%.

The Company may distribute all or part of the dividends and bonuses, legal reserve and paid-in capital in the form of cash and report to the shareholders' meeting, after such matter has been approved by at least half of the directors in attendance in a board meeting attended by no less than two-thirds of all board members, and the provisions of this Charter relating to resolution by the shareholders' meeting shall not apply.

Specific dividend policy:

If the earnings per share for the current year is not less than NTD 1, the dividends will be distributed at a rate of 5% to 85%. Please refer to the following table for dividend distribution in the last 5 years. The percentage of the earnings allocated for distribution depends on various factors for that year, such as, actual profits made, capital expenditure and funds situation for adjustments to be made, and the board of directors prepares the earnings distribution proposal. The related matters are processed according to regulations.

Dividend year	Cash dividend	Stock dividend	Total dividends	Shareholders meeting date	Ex-dividend date
2025	4.5	0	4.5	2026/6/18	
2024	7.0	0	7.0	2025/6/17	2025/7/29
2023	9.0	0	9.0	2024/6/14	2024/7/20
2022	8.0	0	8.0	2023/6/30	2023/7/9
2021	5.0	0	5.0	2022/6/15	2022/4/21

2. State of execution: Status of the dividend distribution proposed to this Shareholders' Meeting

The Company's proposed allocations for the 2025 distributable earnings are to allocate NT$301,672,053 as the shareholders cash dividends, with NT$4.50 per share. It is to be processed according to Article 18-2 of the company's Articles of Incorporation. The Company may distribute all or part of the dividends and bonuses, legal reserve and paid-in capital in the form of cash and report to the shareholders' meeting, after such matter has been approved by at least half of the directors in attendance in a board meeting attended by no less than two-thirds of all board members, and the provisions of this Articles of Incorporation requiring resolution by the shareholders' meeting shall not apply.

3. Expected change in future dividend policy

The Company anticipates that the dividend policy does not have any major changes. At least 50% of the distributable earnings are to be allocated as shareholder dividends. The distribution ratio of the preceding paragraph's earnings shall depend on the actual profits for the current year, and be adjusted based on related factors such as the operation plan, capital expenditures, and fund situation. It shall be processed after resolution by the Shareholders' Meeting.

(IV) Impacts of the stock grants proposed by the current Annual General Meeting (AGM) of shareholders on the Company's operations and earnings per share: Not applicable, there has been no proposal for stock grants at this shareholders' meeting.

(V) Remuneration for the employees, directors, and supervisors

1. The remuneration amount and scope for the employees, directors and supervisors as indicated in the Company's Articles of Incorporation:

If there are profits made for the fiscal year, the company shall allocate more than 1% or more as employee remuneration, which will be distributed in stock or cash by board resolution. The parties for the employee stock or bonus distribution are based on related laws and qualified employees of subordinate companies are also included in the payment. The board shall determine the qualifications.

The Company may provide 5% or less of the above profit as director remuneration by resolution of the board of directors.

The distribution of employee remuneration and director remuneration shall be reported to the shareholders' meeting.

However, when there are accumulated losses, the profits shall be set aside to cover these losses first before allocating the profits for employee and director remuneration based on the preceding ratio.

2. The basis for estimating the amount of remuneration to employees and directors/supervisors, for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure for the current period:

   On March 6, 2026, the Board of Directors of the Company approved the amount of remuneration to employees and directors for 2025 which is estimated based on a fixed percentage of the current annual profit. If the actual distribution amount differs from the estimated amount, the difference is treated as a change in accounting estimate. The shareholders' meeting will resolve the annual adjustment for entry.

3. Information on the remuneration distribution passed by the board:
   (1) Remuneration amount for the employees, directors, and supervisors distributed in cash or stock. If there is any discrepancy between the amount and the estimated amount of the expense recognized, the discrepancy, cause and treatment status shall be disclosed:
      A. The amount of remuneration to employees, directors and supervisors for 2025 was resolved by the Board of Directorson March 6, 2026. The remuneration to employees was NT$82,369,365 and directors NT$11,840,596, respectively, and both are paid in cash.
      B. The amount of difference, the reason and the treatment of the difference: The amount of remuneration to employees and directors is no different from the amount recognized as expenses in the year.
   (2) The proportion of the amount equivalent to the stock distributed as rewards for employees in the earnings after tax in the parent company only financial report of the period and the total amount of compensation for employees: The Company's 2025 employee remuneration was approved by the Board to be distributed in the form of cash. Hence, there were no stock distributions.

4. When there is a difference in the actual status of reward (including number of shares, amount, and stock price) distributed to employees, directors, and supervisors in the previous year in 2024, state the amount, causes, and treatment of such difference:

The 2024 earnings distribution proposal has been approved by the annual general meeting on June 17, 2025. The employee remuneration amounted to NT$132,872,284 and director remuneration NT$19,100,391. There was no difference between the amount distributed and the estimated amount in the 2024 financial statements.

(VI) Buyback of common stock:

1. Buyback of common stock:

<table>
<tr><td colspan="2">Repurchase session</td><td>3rd repurchase</td></tr>
<tr><td colspan="2">Term/session of board meeting</td><td>11th meeting of the 7th board on May 10, 2022</td></tr>
<tr><td colspan="2">Purpose of repurchase</td><td>Transfer of shares to employees</td></tr>
<tr><td colspan="2">Repurchase period</td><td>2022.05.11–2022.07.10</td></tr>
<tr><td colspan="2">Actual repurchase period</td><td>2022.06.13–2022.07.08</td></tr>
<tr><td colspan="2">Price range</td><td>NT$85–NT$150</td></tr>
<tr><td colspan="2">Types of shares repurchased</td><td>Ordinary shares</td></tr>
<tr><td rowspan="2">Number of shares repurchased</td><td>Estimated number</td><td>1,000,000 shares</td></tr>
<tr><td>Actual number</td><td>582,000 shares</td></tr>
<tr><td colspan="2">Total amount of shares repurchased</td><td>NT$66,307,270</td></tr>
<tr><td colspan="2">Ratio of repurchased shares to expected repurchased shares (%)</td><td>58.2%</td></tr>
<tr><td colspan="2">Quantity of canceled and transferred shares</td><td>0</td></tr>
<tr><td colspan="2">Cumulative quantity of the shares held by the Company</td><td>582,000 shares</td></tr>
<tr><td colspan="2">Accumulated number of the Company’s shares held as a percentage of total issued shares (%)</td><td>0.88%</td></tr>
<tr><td rowspan="4">Implementation status</td><td>Competent authority approval date and document number</td><td>Per FSC Letter Jin-Guan-Zheng-Jiao-Zi No. 1110349701 dated July 22, 2022</td></tr>
<tr><td>Already transferred to employees or canceled</td><td>Fully transferred to employees on June 18, 2025.</td></tr>
<tr><td>Not yet canceled or transferred</td><td>None</td></tr>
<tr><td>Date of transfer to employees or cancelation</td><td>Fully transferred to employees on June 18, 2025.</td></tr>
</table>

II. Issuance of corporate bonds:

Type of corporate bond		1st domestic unsecured convertible corporate bonds in 2023
Issuance (process) date		June 20, 2023
Face value		NT$100,000
Location of issuance and trading		Taiwan
Issuing price		113.69
Total amount		NT$600,000,000
Interest		58.2%
Term		3-year Maturity date: June 20, 2026
Guaranteeing institution		None
Trustee		Mega International Commercial Bank Co., Ltd.
Underwriting Institution		Yuanta Securities Co., Ltd.
Attorney-at-Law		Ya-Wen Chiu, Far East Associated Law Office
Certified Public Accountant		Deloitte Taiwan CPAs Tung-Hui Yeh, Mei-Chen Tsai
Repayment method		Lump-sum repayment of principal upon maturity
Outstanding principal		NT$600,000,000
Redemption or early redemption Terms and conditions of settlement		Regulations Governing Issuance and Conversion
Restriction clause		Regulations Governing Issuance and Conversion
Name of credit rating agency, date of rating, and result of corporate bond rating		None
Additional rights	Amount that has been converted (exchanged or subscribed) into common shares, global depository receipts or other marketable securities as of the date of publication of the annual report	Not applicable
	Procedures for issuance and conversion (exchange or subscription)	Not applicable
Possible dilution of shareholding by the regulations and conditions of issuance, conversion, exchange or subscription and impact on existing shareholders' equity		As of the record date (April 20, 2026), the remaining unconverted balance was NT$19,600 thousand, with a conversion price of NT$190.7. Assuming full conversion at this price, this would result in 102,779 common shares of the Company (NT$19,600,000 / NT$190.7). Based on the Company's currently outstanding shares of 67,038,234, plus the number of convertible shares, the dilution is not significant and does not materially affect shareholders' equity.
Name of custodian for exchange object		Not applicable

Types of Corporate Bonds		2nd domestic unsecured convertible corporate bonds issued in 2025
Issue date		February 4, 2026
Face value		NT$100,000
Issuance and trading location		Taiwan
Issue price		117.66
Total amount		NT$700,000,000
Interest rate		0%
Term		5-year maturity date: February 4, 2031
Guaranteeing institution		None
Trustee		Taipei Fubon Bank
Underwriting firm		Yuanta Securities
Attorney		Attorney Ya-Wen Chiu of Louis & Charles Attorneys at Law
CPAs		Deloitte Taiwan Ming-Yuan Chung and Tung-Hui Yeh
Repayment method		Principal payable at maturity
Outstanding principal		NT$700,000,000
Redemption or early repayment terms		See details of issuance and conversion procedures
Restrictive terms		See details of issuance and conversion procedures
Name of credit rating agency, rating date, corporate bond rating		None
Additional rights	Amount of common shares that have been converted (exchanged or subscribed) into common shares, global depository receipts or other marketable securities as of the publication date of the annual report	Not applicable.
	Issue and conversion (exchange or subscription) procedures	Not applicable.
Issuance and terms for conversion, exchange, or subscription of shares, issuance conditions, potential dilution of equity, and impact on existing shareholders' rights.		No conversions were possible as of the book closure date (April 20, 2026) due to the lock-up period from February 4 to May 4, 2026.
Name of custodian for exchange object		Not applicable.

III. Preferred shares: None.

IV. Issuance of depository receipt: None.

V. Status of issuance of employee stock options and restricted stock awards (RSA):

(I) As of the annual report publication date, status of employee stock options that have not reached maturity yet and effects on the shareholder equity: None.

(II) Accrued up to the annual report publication date, names of executive officers receiving warrants and names of Top 10 employees in entitlement, and status of exercise and subscription: None.

(III) As of the annual report publication date, status of all restricted stock awards (RSA) that have not yet met the vesting conditions and its effect to the shareholders rights: The Company has not yet issued RSA, thus, not applicable.

(IV) Accumulated up to the annual report publication date, the Company's managerial officers who obtained the restricted stock awards (RSA) and the names of the top ten employees holding the shares and status of obtaining: Not applicable.

VI. Merger or acquisition, issue of new shares in connection with the acquisition of shares of another company:

(I) In the most recent year and as of the annual report publication date, the status of the completed mergers and acquisitions or transfer of newly issued shares from other companies: No such situation.

(I) In the most recent year and as of the annual report publication date, the status of the mergers and acquisitions or transfer of newly issued shares from other companies that were already approved by board resolution: No such situation.

VII. Capital utilization plan:

(I) As of the previous quarter of the annual report publication date, issuance of securities beforehand, or private placement securities that have not yet completed or have been achieved within the most recent 3 years, of which the benefits of the plan have not shown yet. State the plan contents: No such situation.

(II) As of the previous quarter of the annual report publication date, issuance of securities beforehand, or private placement securities that have not yet completed or have been achieved within the most recent 3 years, of which the benefits of the plan have not shown yet. State the plan execution status: No such situation.

Four. Operation Overview

I. Business activities:

(I) Business scope

1. The principal business of the Company:

The Company's principal business engages in research and development (R&D) and intellectual property services required by the upstream, midstream, and downstream materials and components manufacturers in the high-tech industries of integrated circuit, flat-screen display, optoelectronics, testing and packaging, nano components and materials, and compound semiconductors.

2. Proportion of the company's current businesses to operations

Unit: NTD in thousand

Product category	2024		2025	
	Amount	%	Amount	%
Testing service income	5,110,392	100.00	5,545,347	100.00
Total	5,110,392	100.00	5,545,347	100.00

3. Current products and services items:

The Company currently engages in principal service items providing laboratory services in the areas of reliability testing (RA), failure analysis (FA), and materials analysis (MA) that is required in new product development and quality improvement of mass production by different industries. For example, on the electrical and physical properties testing relating to electric components and materials, the Company offers its expertise from R&D service to intellectual property service, reverse engineering, and technical third-party verification.

4. New products and services under development plan:

A. Optical loss characteristics and failure analysis of silicon photonic chips.
B. Ultra-low voltage nanoprobe electrical testing.
C. PIC photonic integrated circuit chip reliability testing.
D. Analysis of advanced materials for LEO high-frequency communication chips.
E. Analysis of the advanced IC process BSPDN chip-back power structure.

(II) Industry overview

1. Current state of the industry and development

The Company is an independent laboratory that offers analytical services required by the semiconductor industry in product R&D, manufacturing, and quality management. Our principal business is assisting the IC design industry in analytical verification of problems that arise during product design, and to provide problem analysis of related manufacturing to midstream and downstream IC manufacturers and packaging and testing industries based on our professional analytical skills for IC materials and structure. Such work enhances product yield and quality. Hence, the Company belongs to the engineering service industry for the semiconductor product industry. Explanation on the semiconductor industry overview and the operation risks of the Company’s industry as below:

1 Current state of the semiconductor industry in Taiwan

The global trend of inflation, the gradual recovery of terminal market buying power, and the rising demand for emerging AI applications have led to the rapid growth of the semiconductor industry. The global semiconductor industry is also deeply affected by the policies of various countries, which are reshaping the ecology of the global semiconductor supply chain. According to the latest data from the World Semiconductor Trade Statistics (WSTS) and the Industrial Technology Research Institute’s (ITRI) International Semiconductor Industry Research, the global semiconductor market demonstrated strong growth in 2025, with total annual sales exceeding US$790 billion – a rise of over 25% compared to the previous year. Benefiting from strong demand for AI-related components, Taiwan’s IC industry output reached NT$652.25 billion in 2025 and is forecast to exceed NT$7.71 trillion in 2026, representing an estimated annual growth rate of 18.3%. This growth will be supported by robust expansion in Taiwan’s IC design, manufacturing, and packaging sectors, continuing to drive the Taiwan IC industry into a new era.

2 Current state of global semiconductor industry

According to MIC of the Institute for Information Industry, looking forward to the global and Taiwanese semiconductor industry trends, due to the uncertain recovery and growth of the mainstream product market, the future growth momentum of the semiconductor market will depend on the stimulation of emerging applications such as emerging information services, energy and environmental protection, and technology integration, with AI, new energy and smart networking in particular becoming the main growth drivers. Among them, AI servers and electric vehicles have the opportunity to achieve double growth by 2027, and become the main force driving the growth of semiconductors. In addition, the wireless terminal device is driven by the trend of digitization and intelligence, expanding from the traditional product field to the vertical market application.

According to IDC’s forecast, the global semiconductor market will reach US$890 billion in 2026, representing an 11% annual growth rate and accelerating progress toward the US$1 trillion milestone. Growth momentum stems from three key drivers: continued investment in AI infrastructure, which has significantly boosted data center chip revenue; an accelerating hardware upgrade cycle as companies integrate AI functionality, leading to a robust recovery in the client device market; and a surge in memory market demand, fueled by strong HBM demand and tight supply of DRAM and NAND flash, which is a critical engine for overall semiconductor value growth. This AI-driven investment cycle has offset some overall economic uncertainty and is leading the industry into a new wave of expansion.

A driver of sales in the wafer industry is the demand for new-generation AI chips, which cover CPU, GPU, data center communication chips, HBM memory, power chips, and more. At the beginning of 2024, Deloitte originally estimated that the total value of the new generation of AI chips would exceed US$50 billion. However, the results show that the market value may exceed US$125 billion, accounting for more than 20% of the total sales of chips for the year.

Looking ahead to 2025, AI will continue to be one of the main drivers of growth in the semiconductor industry. Taiwan’s advanced processes and packaging will continue to play a key role in the global AI supply chain.

Shipments of technology products such as mobile phones, notebooks/PCs, and servers will also rebound, providing momentum for the recovery of related chips and memory markets and injecting vitality into the global semiconductor industry. Although the semiconductor market in 2025 is full of many positive factors, it is still necessary to pay close attention to potential disruptive variables such as inflation, geopolitics, and the overall economy.

In light of the global geopolitical situation, the Taiwan semiconductor industry must retain sufficient flexible resources in the short term to respond to the risks posed by external environmental changes. In the medium and long term, driven by the significant growth in demand for hardware-related computing power from AI applications, the global semiconductor industry is expected to continue its growth. Taiwan’s semiconductor industry needs to expand its overseas presence to capture growth opportunities in the semiconductor industry.

3 The recent global semiconductor application market

According to DIGITIMES Research Center, the global semiconductor market scale will exceed US$1 trillion by 2030, and the sales volume from 2021 to 2030 will have a compound annual growth rate (CAGR) of 7%. Among them, communication and computing are the two main application categories, but the growth rates of the sales of automotive and industrial semiconductors are higher than the average. Thus, the future business opportunities may abound.

In 2025, the global semiconductor market grew 21.0% year-over-year, fueled by the increasing adoption of AI and demand for high-performance computing. Looking ahead to 2026, the overall production value is expected to surpass the trillion-dollar mark, driven by continued growth in demand for AI servers and further boosted by the memory market. In terms of terminal applications, computing and communications remained central to growth. The increasing adoption of AIPC and smartphones equipped with “agent AI” capabilities has driven a wave of consumer upgrades. Meanwhile, the automotive semiconductor market, benefiting from the wider use of advanced driver-assistance systems (ADAS), is also expected to surpass the $100 billion mark by 2026. Overall, the semiconductor industry will enter a new era of high-performance computing driven by AI.

In the IC manufacturing industry, the continuous innovation of semiconductor manufacturing technology will mark an important turning point for both the global and Taiwan’s IC manufacturing sectors in 2024. The IC manufacturing industry is facing a number of technological reforms. Major manufacturers are accelerating the deployment of advanced process technologies, such as the introduction of ultra-rail technology in the A16 process by TSMC, which is expected to lead the market in 2026. The technology deployment of Samsung and Intel in the 2nm process stage uses the same technology. The technology deployment of these three major semiconductor manufacturers not only deeply affects the global wafer manufacturing market, but also provides more innovative opportunities for high-efficiency end application products in the future, including smartphones, PCs and servers, which will drive the growth of the IC manufacturing industry.

As the automotive industry is becoming digitalized and intelligent, the global automotive semiconductor market is experiencing unprecedented growth. IDC forecasts that with the Advanced Driver Assistance System (ADAS), electric vehicles (EV) and the popularization of the Internet of Vehicles (IoV), the demand for high-performance computing (HPC) chips, Image Processing Units (IPUs), radar chips and laser radar sensors is increasing. The advancement of these technologies not only improves the safety of vehicles, but also brings new growth momentum to the semiconductor industry. It is expected that the demand for automotive semiconductor will increase significantly in the next few years.

In recent years, due to the increasing proportion of geopolitical influences on industries, the semiconductor industry has been regarded as a national defense industry that needs to be independently mastered. AI is even regarded as a symbol of national strength by countries around the world, and the dependence on Taiwan has increased, which has helped to prolong the development of Taiwan's semiconductor industry. Projection based on such a continuing state shows that when the United States, China, Europe, Japan, and Korea, the main regions of semiconductors declare self-design and manufacturing, the industry will evolve into a state of competition and cooperation in the future. Analytical demands extended from R&D and mass production will also grow day by day.

4 State of industry of MA-tek

MA-tek has evolved from a "testing laboratory" into a "global semiconductor R&D strategic partner," with leading advantages in 2 nm process technology and silicon photonics. The launch of Deep Seek has made the low-priced AI model possible. The decrease in cost will further drive market demand. In addition to data centers, various AI applications such as self-driving cars and robots are expected to grow rapidly with the market demand and the development of various new product R&D projects. It is expected that the demand for reliability and failure analysis market will grow at a rapid pace. The high capital expenditure of Taiwan's foundry companies to open new plants in the United States, Japan and Europe, with the strong support of Taiwan's semiconductor manufacturing industry from manufacturers around the world due to the anxiety of lagging behind the advanced processes, will also contribute to the demand for material analysis and testing. In order to be close to the global distributed laboratory strategy for customers' local R&D activities, the Company can help customers shorten the technological gap with competitors through the shortest delivery time and accurate and effective analysis. We are committed to providing customized well-rounded integrated analysis recommendations under the premise that all customers' confidentiality is protected, significantly reducing the cost of trial and error for customers.

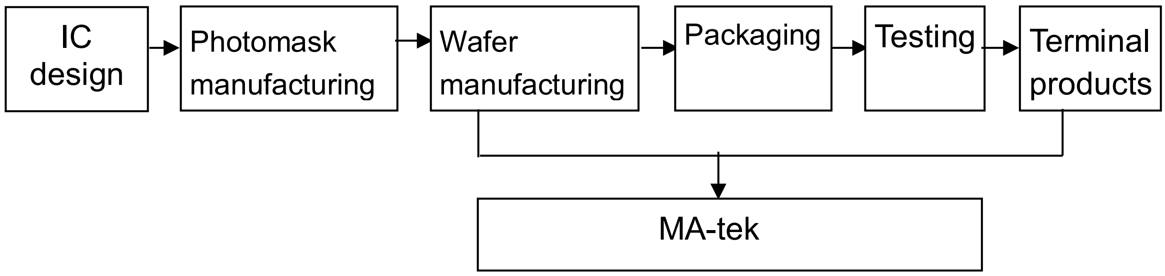
In recent years, MA-tek has continued to expand its investment in Taiwan to purchase high-end equipment to meet the needs of new process and product development for both Taiwanese and overseas customers. The Company has expanded its Japanese laboratory and continues to invest in overseas customer development. Existing laboratories have also been upgraded with new equipment and increased service capacity. We have a high-quality professional team. With the upgrades in our processing technologies accumulated over twenty years, along with product improvements in the high-tech electronic industry and advanced electron microscopy observation and component testing equipment, MA-tek has become the first-choice R&D partner for the high-tech industry, including IC design, foundry, packaging, and testing in Taiwan, China, and other parts of the world. Bearing the role in product design, production processing and product quality upgrades in the high-tech industry, MA-tek offers speedy and precise service which shortens the product verification time frame, ensuring the competitive advantages of our products in the global high-tech industry. The scope of service covers quick de-bug and physical verification of the electronic product during design phase, and accurate positioning of fault area for micro and nano product components, structure observation, material composition and other static and dynamic analysis. The Company offers high-tech industry quality counter strategy in technological advancement with our professional analytical service, assisting and ensuring the competitiveness of these companies' products in the world.

The Company's verification and analytical service moves toward integrating the analytical capacity of electrical, physical, and chemical properties. With a more precise and high-resolution analytical quality combined with customer quality improvement methods, such as Failure Mode and Effects Analysis (FMEA), expediting the R&D for microelectronic products, improving product yield, and upgrading product reliability, MA-tek can enhance the absolute competitiveness of the products with high quality and low cost.

As a result of huge investments in R&D by Taiwan foundries, Taiwan’s semiconductor industry has maintained growth over the past five years. The industry’s performance has been outstanding. The Chinese government meanwhile has provided policy subsidies and support for the semiconductor industry, leading to booming developments in semiconductor design and IC manufacturing. Europe, the United States, Japan, and other countries are also actively localizing their semiconductor industries, further increasing the global technology industry's R&D activities and product analysis needs. This has helped MA-tek expand its market for verification and analysis services.

2. The relationship between upstream, midstream and downstream of the industry

The Company’s principal business is supporting the IC design industry in analytical verification for the problems arising during product design. Based on our professional analytic skills on IC material and structure, we have offered downstream IC manufacturers and packaging and testing industries related manufacturing problem analysis. This enables the enhancement of product yield and quality.



3. Product development trend

(1) Capital intensive

Under the trend of more precise IC electronic product process and product functions that are becoming more complex, it is necessary for capital intensive investing in next generation analytical equipment.

(2) Regionalism

In response to the characteristics of short cycle time for high-tech electronic products, and in the pursuit of R&D efficiency and speedy product time-to-market, the verification analysis is mostly based on providing 24-hour local service for total solutions to get closer to the customers.

(3) Technical quality

Technical quality involves equipment of excellent functions and excellent preparation technologies for analyzing samples, an experienced engineering personnel is also one of the key factors to success. In the product design phase, the number of samples is small and precious. Only by providing a speedy analytical service to identify the problems in design under the condition of a limited number of samples, can one have a competitive advantage.

4. State of competition

MA-tek has an experienced elite team coming from various high-tech industries, and owns the various professional analytical technologies developed. The Company has led related industries in this field to shift toward high-quality knowledge-oriented service. All sizes of analytical services by MA-tek can be traced back to the standard piece of the National Institute of Standards and Technology (NIST) of the USA. Therefore, the Company has the following key advantages in the competition:

- Since the establishment of the Company, it has furbished close collaboration relationships with leading companies in the high-tech industries in Taiwan, providing customers with diverse and instant local services to shorten the time frame from R&D to mass production.
- The Company has been responding to the constantly improving semiconductor process capacity. It has strategically imported the most advanced precision analytical equipment from overseas, continually developing analytical technologies to provide customers high-quality service.
- We also have experienced personnel in semiconductor research, TFT-LCD, optical communications, nano research, solar power batteries, and compound semiconductors. Aside from finding product problems rapidly, we can offer customers intellectual property strategy service of higher added value.

(III) State of technology and R&D:

MA-tek is relentless in R&D investments. Apart from leading in the industry and developing new types of analytical technologies, it has also formed industry–academia collaborations to cultivate R&D technologies. Each year, NTD20 million is invested in offering national universities the opportunity to conduct related R&D expenditures. These research outcomes and Intellectual Property (IP) can be shared with customers to ensure MA-tek maintains its leading R&D technology position.

1. R&D expenses in the most recent year and as of the annual report publication date:

Unit: NTD in thousand

Item	2025	2026, as of March 31
R&D expenses	235,236	59,639

2. Technologies or products that have been successfully developed in the most recent three years and as of the annual report publication date:

Year	Name of the analytical technique
2023	1. Tandem vacuum storage equipment for easily oxidized test pieces. 2. Nano-probe needle technology and equipment development. 3. Electron microscope image analysis technology of semiconductor P-N junction. 4. Establishment of methods and procedures for removing powder residues after laser treatment. 5. Establishment of the test piece preparation method and flow chart for Transmission Kikuchi Diffraction (TKD; t-EBSD). 6. Cathodoluminescence (CL) analysis technology for semiconductor wafer defects. 7. Etching solution recipe for semiconductor P-N junction dyeing. 8. Establishment of the preparation method and process for metallic dyeing samples of lithium battery materials.
2024	1. Nano twin crystal observation technology for 3D IC packaging. 2. Pre-treatment method for detecting 3nm samples with nano-probe. 3. Analysis technology of epitaxy defects for wide band gap semiconductor materials of N-type β-Ga_2O_3. 4. Preparation and inspection technology of lithium-sulfur battery control components. 5. Analysis technology of heterogeneous structure of 2D semiconductor. 6. Analysis of the structure of the high performance germanium (Ge) quantum dot (QD) photodetectors (PDs). 7. Analysis technology for heat treatment defects in In_2O_3 semiconductor materials. 8. Analysis technology of the special features of the self-healing polymer, Parylene film. 9. Reliability and failure analysis technology for high-voltage (>1.2KV) GaN Power Device.
2025	1. Analysis technology for defects of TMDs 2D semiconductor heterostructure. 2. 3D image creation and analysis technology for nano quantum devices.

Year	Name of the analytical technique
	3. High power SiC die component impurities detection method. 4. Preparation and analysis of samples of composite layer floating structure of environmental sensors. 5. Analysis technology of defects and composition of diamond substrates growth with the assistance of tungsten atom. 6. Analysis technology of laser chip and silicon photonics module integration. 7. Analysis technology for the quality of silicon wafer bonding with high-precision nano-scale. 8. Analysis technology of the structure of superlattice ferroelectric HfZrO2 memory. 9. Analysis technology of defects in bonding interface of nano-twinned metallic thin film. 10. Structural inspection techniques for silicon photonics optical transceivers. 11. AI-powered defect detection technology for advanced packaging glass substrate bonding interfaces. 12. Accelerated life testing technology for PIC photonic integrated circuit chips. 13. Microstructure analysis of electrolyte materials for ultra-high-density lithium-sulfur batteries. 14. Analysis of the silicon photonic crystal waveguide structure integrating an InP laser source. 15. Ultra-low voltage nanoprobe structure and electrical characterization techniques.
2026 up to March 31	1. Defect analysis techniques for fluorite-oxidized hafnium zirconate materials in electrostatic energy storage applications. 2. Quality analysis technology for high-entropy alloy nano-barrier layers in AI chip TGV packaging. 3. Lattice defect analysis techniques for Group III-VI 2-D semiconductor materials. 4. Analysis technology for three-dimensional germanium quantum dot arrays in quantum computing applications. 5. Analysis techniques for oxide–metal nano-interface catalyst materials for alkaline fuel cell applications.

(IV) Long- and short-term business development plans:

1. Short-term plan

(1) Taiwan continuously invests in atomic force/transmission electron microscopy and ultra high-power burn-in system to meet the new process and new product development needs of Taiwanese, European and American customers.

(2) Establish the Failure Analysis Laboratory No. 4 in Japan to continue exploring local customers.
(3) China continues to satisfy the demand for the local semiconductor supply chain to be self-sustainable, and create higher value for customers with differentiated value-added services.
(4) For overseas markets, we will evaluate business opportunities in high-profit markets, including Europe and the U.S., in the hope of entering overseas markets by leveraging various innovative operating models. With our technical competencies as the foundation, we hope to change the limitation on the cost structure deemed as the norm in the industry and challenge leading international-grade analysis and testing companies by adopting global deployment, scale, and vision. We will deepen our R&D capacity and jointly grow with premium customers to show MA-tek's presence in science parks worldwide in the future.
(5) Continue to promote the three major infrastructure construction to be comparable with global leading companies within the industry. Firstly, enhance R&D and intellectual property deployment, develop the latest analysis and testing technologies with top-notch foreign and domestic universities and colleges, and build a patent moat. Secondly, expand in-depth vendor lock-in with international top-ranking customers and provide higher added value to customers through customized meta-analysis. Thirdly, continue to improve our global logistics and operation efficiency and introduce AI to optimize various internal operating processes and improve operating efficiency.

2. Long-term plan
(1) In the field of material analysis, with the Company's technology and cost advantages, we charge into the markets in Europe, the United States, and Japan, build local supplier channels, continue to expand international business, and increase market share.
(2) For failure analysis, the Company shall shift closer to the market by building various site branches where the industries are, offering customers total solutions and instant and rapid analytical services.
(3) We will continue to promote the three major infrastructure projects to remain at the top with world-class competitors. The first is to strengthen the layout of R&D and intellectual property and work with top universities and colleges at home and abroad to develop the latest testing and analysis technology and establish a moat for patents. The

second is to expand in-depth technical exchanges with world-class customers and provide them with higher added value through customized integrated analysis services. The third is to continuously improve the efficiency of global logistics operations and appropriately introduce AI to assist in the optimization of various internal operating processes to enhance operating efficiency. This will be our best tool for challenging international testing and analysis giants.

(4) Keep abreast of market trends and industry development trends, gradually integrate and analyze key businesses in the field of services, and establish the material analysis and failure analysis required before mass production in the IC, TFT-LCD, LED, Nano component and Solar Cell semiconductor supply chain, Engineering Service Provider for testing, packaging, wiring and reliability testing.

II. Overview of the market, production, and sales:

(I) Market analysis:

1. Sales or delivery region of main products or services

Unit: NTD in thousand

Sales region \ Year		2024		2025	
		Sales amount	%	Sales amount	%
Domestic sales		1,992,618	38.99	2,166,972	39.08
Overseas sales	Asia	2,861,813	56.00	3,076,388	55.48
	Europe	58,176	1.14	65,746	1.18
	Americas	197,785	3.87	236,241	4.26
Total		5,110,392	100.00	5,545,347	100.00

2. Market share and state of supply and demand of the future market and growth

(1) Market share

The principal service items of the Company are Materials Analysis, Failure Analysis, and Reliability Analysis. In Europe, USA, Japan and so on countries, the types of units engaging in such kind of business are mostly academic research units or the internal labs of major semiconductor companies. Internationally, there is not one specialized market survey research institution for statistics on market data and market share of companies. The technical levels in the analytical field are divided into:

A. Materials Analysis

Materials analysis is considered as the highest of all technical levels in the laboratory analysis field, and it is the core competition of the Company. Our main technical team possesses more than 15 to 25 years of experiences in the material analysis field and with work experiences in international grade laboratories and semiconductor plants. After securing the operation foundation through materials analysis, failure analysis and reliability testing were gradually developed. At the current, there are more than 8,500 companies for domestic and overseas customer group. We have become one of the leading international companies in material analysis.

B. Failure Analysis

Failure Analysis is one of the service items under full effort development in recent years. We help to solve the problems that the customers have encountered during R&D design through precise, accurate and efficient technical service. We have won the trust of the customers with our solid technical services and have established long-term partnerships. As of current, the customer revenues generated from this field is steady and growing rapidly.

C. Reliability test analysis

After establishing the operation foundation for the Materials Analysis and Failure Analysis, the Company made vertical integration crossing into the field of reliability testing, providing customers integrated analytical service.

(2) State of supply and demand of the future market and growth

With the rise in companies of global economies declaring for self-owned R&D and manufacturing in the midst of the trade war between USA and China and the growing IC semiconductor related industry value, demands for analytical testing are also making significant increase. Explanations are as follows:

A. Materials Analysis

In the past, Materials Analysis was the research service item of academic research institutions and internal labs of major semiconductor companies. The establishment of the Company makes it the first professional and independent lab for materials analysis in Taiwan. During the time when the vertical division of work in the semiconductor industry became significant, the Company positioned itself as an independent lab with technologies, professionalism and services, gradually gaining orders from international semiconductor companies becoming their best R&D partner.

The future business growth will be supported by orders gradually released by domestic semiconductors. The world's major economies announced that they will develop their own semiconductor industry chains to independently engage in the R&D and manufacturing. Through cost optimization, a product mix, technological advantages, and automated management, we will continue to strive for orders from major foreign manufacturers and equipment manufacturers and establish overseas material analysis labs where appropriate as our another driving force for growth.

B. Failure Analysis

Failure Analysis is the most required service item during the product development engineering and mass production phases for the foundries, IC design and packaging and testing industries. Its market scale and total value of IC industry is closely related.

Even though the momentum for the shipment of smart mobiles, laptops, and desktops has slowed down due to supply chain material shortages, the demand for AI-related applications in automotive and industrial use has exploded, and the demand for digital transformation in 5G and High-Performance Computing (HPC) has increased. The 2026 global semiconductor industry value continues to grow with the 2025 momentum sustained. The force of growth derives from contributions from AI-related applications, advanced processes and packaging, compound semiconductors, and consumer electronics. The global semiconductor output in 2026 is estimated to grow compared to 2025.

In recent years, we have strived to develop overseas markets and subsequently established new operating overseas sites to serve local clients nearby. The world's major economies announced that they will develop their own semiconductor industry chains to independently engage in the R&D and manufacturing. Through cost optimization, a product mix, technological advantages, and automated management, we will continue to strive for orders from wafer foundries and IC designers and packaging and testing businesses and establish overseas failure analysis labs where appropriate. Thus, the Company's performance is estimated to continue growing steadily.

C. Reliability test

Reliability test is the required test for reliability, safety and design aspects before mass production of the electronic products. Within the testing field, it can be categorized into device reliability, component reliability, and system reliability test. Considering core competitiveness and business synergies, and future growth in Taiwan and Mainland which is looking good, the Company actively crosses into the reliability testing field, recruiting professional reliability technical talents in the industry and procuring precision instrument and testing equipment. It is our goal to provide customers total solutions in reliability testing service. In addition, the China automobile market size has already reached the standard close to 30 million vehicles. It is also anticipated that the booming development in automotive electronics will lead to more demands for reliability verification for related automotive electronic products. There are expectations that it will bring another wave of revenue growth for the Company.

The reliability testing industry has evolved from a traditional role supporting quality control to become a strategic core component of semiconductor research and development. Driven by advances in AI, automotive electronics, and leading-edge manufacturing processes, the industry now exhibits significant technical barriers to entry and strong growth potential.

3. Advantageous and disadvantageous factors of competitive niche and development vision, and countermeasures:

(1) Competitive niche

A. A strong professional technical team

The members of the Company's technical team possess an average years of industry experiences for more than ten years coming from international grade laboratories or semiconductor companies. They can sufficiently understand customers' requirements. With their excellent professional and implementation skills, MA-tek has up till now became a leading service provider in materials analysis in Taiwan.

B. Comprehensive analytical service items

In terms of the company's development strategy, materials analysis is the core competition. The company is gradually expanding into other analytical fields to provide our customers comprehensive service items. Through the construction of these integrated analytical services, we intend to widen the technical gap with our industry competitors forming technical entry barrier.

C. Excellent international business growth

In 2025, the Company's foreign business accounted for 60.92% of the overall revenue and continues to grow each year. The Company's technical capabilities have been recognized by foreign customers and have excellent growth momentum for future business growth and development.

(2) Advantageous factors

A. Competitiveness in professional technologies

The Company's core competitiveness is based on materials analysis, combining with surface analysis, failure analysis, reliability test and so on analytical fields to provide customers a professional and integrated service, forming long-term partnerships through problem analysis, consultation and problem-solving for the customers. The Company’s professional technologies are well-received and acknowledged by the customers. It has become a dominant leading supplier in the domestic materials analysis field.

B. Industry development trends

Amidst the global semiconductor market competition, the distinctive feature of the Taiwan semiconductor industry development is that it possesses a good and professional division of work and a complete supply chain, with many downstream terminal application vendors. Such industry cluster effects allow the domestic semiconductor industry to exert its synergies to the fullest, comparable to that of USA, Japan and Korea.

The world's major economies have announced that they will develop their own semiconductor supply chains due to the US-China trade war and the subsequent technological wars. The global semiconductor supply chain is divided into multiple ones, so that the demand for overseas analysis and testing has also surged with various countries’ significantly increasing needs for semiconductor R&D. The continuous rapid growth of this industry has facilitated business opportunities for global testing and analysis labs. We will continue to develop the overseas markets and set up overseas analysis labs where appropriate to serve overseas clients nearby.

C. A sound financial structure

The Company’s management adopts the conservative and sound principles. With rapid growth and capital expenditures over the past years, the financing plans have been completed a few times enabling the financial structure to be controlled in an optimal state of low liabilities ratio. The management can deliver sufficient funds for the capital expenditures required by continuous growth into the future.

(3) Disadvantageous factors and countermeasures

A. Talent cultivation

Countermeasures:

Solidify the company’s technical capacity by inheriting experiences and recruiting specialized technical talents. Furthermore, the Company has built the business group profit center to establish the reward and punishment system, providing outstanding teams excellent and attractive welfare and benefits. The purpose is to allow company talents to continue to work in a positive cycle and to retain outstanding talents.

B. Industry competition

Countermeasures:

We will continue to strengthen technical depth, and offer customers better and more thoughtful services with various types of integrated product lines; expand businesses from the domestic market to Europe, the United States, and Japan as the only one in the industry to provide international testing and analysis services; and we have gained the long-term growth momentum and maintained high profit rate for the Company.

C. Protection of technical information and technical inheritance

Countermeasures:

a. Protection of technical information

From a system perspective, in order to strengthen the leadership in the industry and maintain the hard-won advanced technological achievements, the Company has formulated an intellectual property strategy that combines the Company's operational goals and R&D resources, and officially introduced the "Taiwan Intellectual Property Strategy" management system (hereinafter referred to as "TIPS") on July 21, 2021, and has also obtained TIPS A-level accreditation from the government. It not only protects the Company's operating freedom and maintains the innovation energy, but also strengthens its competitive advantage, and can be used to help companies make profits and achieve operational goals. The implementation of the TIPS system has a clear review and assessment mechanism and project management process for innovative R&D management. In addition, it also has very strict requirements for the intellectual property management and protection of technical data.

The intellectual property protection of technical data is critical to the Company's competitive advantages such as technological leadership, manufacturing excellence, and customer trust. For comprehensive and effective management of technical data, the Company follows the TIPS specifications and has established a rigorous and complete confidentiality classification system for related technical documents and electronic files. The Company also implements comprehensive control over technical and confidential information and business secrets that have the Company's competitive advantages from their classification definition, handling principles, user qualification, labeling, duplicating, control and storage, external transmission and destruction, with records and organizes corresponding employee education and training, communication and promotion, and internal audits.

In response to concerns that the confidential information provided by customers may be leaked due to the technical information and documents provided by customers, the Company has also adopted response strategies including formulating confidential information management measures, establishing corresponding software and equipment for information control, and handling employee confidentiality compulsory education and training, in order to achieve the effect of valuing customer relationship and sustainable operation, and protecting customers' confidential information.

The Company fully implements the following plans:

(a) Notify the customers do not provide information of process parameters, material characteristics or special formulas that is not related to the analysis technique to the analytical personnel of the Company.

(b) After completing the analysis, all of the documents and test samples provided by the customers shall be returned to them (unless customers request for our custody).

(c) The Company’s internal data are stored in and retrieved from the computers. Only the analytical personnel involved in the execution of the case can have access to the data. After the unit’s manager review and approved the quality of the analytical data, the information can then be sent to the customer.

(d) There are a few PCs that do not have internet accessibility. After the dedicated personnel completed the analytical work, the materials can then be sent to the customers using general PC.

(e) The Company has in September 2015 passed the ISO-27001 Information Security Certification, and will continue to strengthen information security protection ensuring every piece of customer data are well protected.

In summary of the above, the Company’s employees do not have complete access to customer information nor the technical secrets of the company’s analytical field.

b. Technical inheritance

The business of the Company mainly relies on the experience of the technical personnel in the analysis. The Company implements the following four measures to ensure technical experiences are passed on in order to prevent risks in technical leaks or gaps due to loss of personnel.

(a) Implementing new personnel guidance and substitute system: The company will arrange a senior employee to help the new hire in familiarizing with the work. Besides the passing on of professional knowledge, the senior personnel will also assist the newcomer in understanding the company culture and related process mechanism for smooth work transition into the new environment in a quick and happy way. In addition, to implement the substitute system, it is necessary to have two or more employees capable of delivering all of the testing and analytical work so as to avoid circumstances of not able to provide the service when an employee goes on leave or resign.

(b) Arrange comprehensive educational trainings: Arrange for company’s engineering employees to take on professional and general educational trainings (including internal and external trainings) from time to time to enhance technical analysis quality and for self-enrichment. In addition, actively nurture internal lecturers to pass on and accumulate professional knowledge database.

(c) Encourage employees for on-the-job trainings: The Company encourage employees for continuing education and offers cash bonus or salary adjustments as rewards for employees who have obtained further degrees.

(d) Build a comprehensive internal R&D control: The Company has completed building internal R&D control, and made proper preservation of technical documents. Thus, there would not be difficult circumstances in accepting cases as a result of changes of personnel.

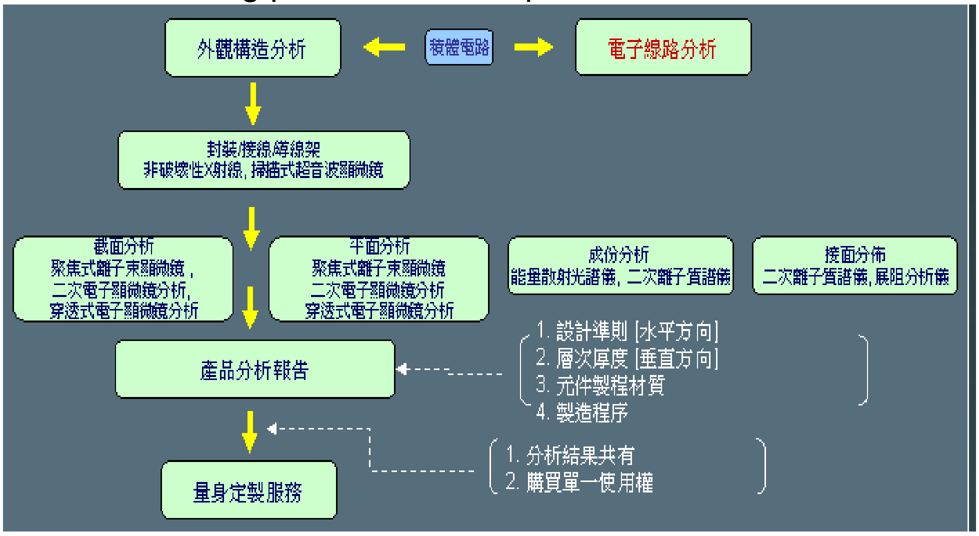
Overall, the Company’s technical inheritance is in good state. There have been no risks of technical leaks or gaps due to the loss of personnel.

(II) Important use of main products and the manufacturing process:

1. Use of main products

Product or commodity item	Important use or function
Materials Analysis	1. Specimen preparation 2. Scanning Electron Microscope (SEM) analysis 3. Transmission Electron Microscope (TEM) analysis 4. Focus Ion Beam Microscope (FIB) analysis 5. Secondary Ion Mass Spectroscopy (SIMS) analysis 6. X-ray Photoelectron Spectroscope (XPS) 7. Optical interferometer 8. Analysis of material structure in the product
Failure Analysis	1. Decap IC package 2. IC delayer 3. X-ray detector 4. Ultrasonic inspection 5. Photon microscopy 6. Optical Beam Induced Resistance Change (OBIRCH) 7. Passive voltage contrast 8. Current Voltage Characteristic Test
Reliability Analysis	1. Bias Life Test 2. High / Low Temperature Storage Test 3. Temperature / Humidity Storage Test 4. Temperature Humidity Bias Test 5. Temperature Humidity Cycling Test 6. High Accelerated Stress Test 7. Highly Accelerated Life Testing 8. Thermal Shock Test 9. Temperature Cycling Test 10.High / Low Temperature Operating Life Test 11.Preconditioning Test 12.Mechanical Shock Test 13.Vibration Test 14.Drop test 15.Salt Spray test 16.Reflow Test 17.Ditest 18.Low Temperature Bias Life Test 19.High Temperature Reverse Bias Test 20.High Temperature Gate Bias Test 21.Thermal Resistance Test 22.Hot Carrier Injection Test 23.Integrating Sphere Measurement 24.Power Temperature Cycling Test 25.Change of Temperature Test 26.Insulation Deterioration Evaluation Test 27.Conductor Resistances Evaluation Test 28.Push/Pull Test 29.Bending Test 30.High Temperature and High Humidity Reverse Bias Test
Others	1. Project plan 2. Intellectual Property Service 3. Third Party Technical Appraisal Report

2. Manufacturing process of main products:



(III) State of supply of main materials:

Name of main material	Key Supplier	State of supply
Consumables	A, B, C	Stable quality and source of goods, long-term collaboration, good supply situation.

Note: The Company is not in the manufacturing sector. The abovementioned supplier provides various consumables needed during the testing service process.

(IV) Names of suppliers or customers contributing to at least 10% of the total procurement or sales in any of the year within the past two years:

1. Suppliers accounting for at least 10% of the total procurement

Unit: NT$ thousand: %

Item	2024				2025				2026 Quarter 1			
	Name	Amount	Percentage of the annual net procurement amount (%)	Relationship with the issuer	Name	Amount	Percentage of the annual net procurement amount (%)	Relationship with the issuer	Name	Amount	Percentage of the 2025 Quarter 1 net procurement amount (%)	Relationship with the issuer
1	A	54,239	30.01	None	C	48,671	16.49	None	D	15,234	46.95	None
2	B	25,294	13.99	None	D	46,619	15.79	None	C	4,628	14.26	None
3	C	24,963	13.81	None	E	39,032	13.22	None	E	3,367	10.38	
	Others	76,264	42.19	None	Others	160,908	54.50	None	Others	9,216	28.41	None
	Net procurement	180,760	100.00	-	Net procurement	295,230	100.00	-	Net procurement	32,445	100.00	-

Explanation for the increase or decrease: The purchase items of the Company mainly include various consumables required for the provision of testing services. The cooperative relationship with each supplier is changed due to the consideration of technical service items, and the change in the supplier is reasonable.

2. Customers accounting for at least 10% of the total sales

Unit: NTD in thousand: %

Item	2024				2025				2026 Quarter 1			
	Name	Amount	Percentage of the annual net sales amount (%)	Relationship with the issuer	Name	Amount	Percentage of the annual net sales amount (%)	Relationship with the issuer	Name	Amount	Percentage of the 2023 Quarter 1 net sales amount (%)	Relationship with the issuer
	Others	5,110,392	100.00	None	Others	5,545,347	100.00	None	Others	1,424,420	100.00	None
	Net sales	5,110,392	100.00	-	Net sales	5,545,347	100.00	-	Net Sales	1,424,420	100.00	-

III. Information of employees in the most recent two years and as of the annual report publication date

Unit: Person; Year; %

Year		2024	2025	As of March 31, 2026
Number of employees	Direct employees	-	-	-
	Indirect employees	1525	1575	1547
	Total	1525	1575	1547
Average years of age		32.67	33.02	32.94
Average years of service		3.38	3.99	4.03
Education Background Distribution (%)	Ph.D.	0.79	0.89	0.84
	Masters	18.56	19.62	18.23
	College and University	76.59	75.81	76.73
	Senior High School	3.87	3.49	3.94
	Senior High School and below	0.20	0.19	0.26

Note: The abovementioned number of employees is the number of employees for the Group.

IV. Information on environmental protection expenditures

Losses incurred due to environmental pollution in the most recent year, as of the annual report publication date, including compensations and violations of environmental regulations based on the findings of environmental protection audits, should be listed with the punishment date, reference number, articles of regulations violated, article contents, and details of the punishment. The Company must also disclose the estimated expenditure incurred to date, as well as potential future occurrences and countermeasures. If the Company is unable to provide a reasonable estimation, it must explain the reasons for its inability to do so.

(I) The total amount for losses and punishment due to polluting the environment in the most recent year: None.

(II) Future countermeasures, including improvement measures, and possible expenditures, covering possible incurrence of losses due to countermeasures not taken, estimated amounts for punishment and compensation. If unable to make a reasonable estimation, the facts for not being able to make the estimation must be explained:

The Company's principal business is testing and analysis service. During the process, promote environmental protection and safety and health work, and continuous improvement of the environmental problems and safety and health crisis that arise during the service process. We develop the entire response plan and comprehensive management system on prevention of damages, emergency response, crisis management and post-disaster recovery for all possible emergency situations and hazards.

V. Labor relations

(I) Benefits and welfare, further education, training, and retirement system offered by the company, and their status of implementation, plus agreement between labor and management and measures to protect employees' rights:

1. Measures for employee benefits and state of implementation:

§ Work happily, and good "salary" mood

Offer competitive salaries and determine rewards and bonuses based on the company's operation performance, nature of job duties, team and individual performance.

- Fixed 14 months (including dragon boat and mid-autumn festivals and end-of-year bonuses)
- Shift allowance
- Annual salary adjustment (based on work performance)
- Monthly bonus (distributed based on individual output volume for technical personnel)
- Quarter bonus (distributed based on the company profit level, and goal achievement rate of departments)
- Annual employee profit sharing (distributed based on the company profit level, nature of job duties, and team and individual performance)

§ Special system, and high bonuses and allowances for you

Point-based bonus: Each month an additional large point-based bonus will be given for completion of customer cases based on the number of completed cases.

Skill subsidies: The company offers educational training to enhance employees' skills. Once the employee passed the skill upgrade evaluation, subsidy is given for each level every month.

§ Happy workplace and benefits; provide comprehensive benefits and care for the needs of each employee

- In addition to labor insurance and health insurance as required by law, the Company also helps employees purchase multiple protections such as group insurance free of charge (including life insurance, accident insurance, medical insurance, and cancer insurance), and offers discount family insurance plans.
- From the date of employment, employees are entitled to special leave in excess of the Labor Standards Act, and with the flexible leave system, employees can more autonomously use their arranged leave, and colleagues are granted the required type of leave in accordance with the law.
- Provide the “High amount recommendation reward” for encouraging employees to recommend others to join the company, welcoming outstanding talents to join MA-tek.
- Provide rent subsidies or transport subsidies to solve the troubles of employees coming from out of town.
- Monthly gatherings such as afternoon teas, quarterly department meals, night shift employee weekly surprise supper.
- Free stress release message for employees.
- The Welfare Committee offers employee travel subsidies, as well as cash gifts for weddings, funerals, and celebrations, birthday vouchers, and vouchers for the Mid-Autumn Festival, Dragon Boat Festival, and May 1st Labor Day. Additionally, the committee offers irregular private room cinema screenings, special discounts at contracted shops, and an end-of-year company dinner party.
- The company also offers the “High Value Employee Travel Subsidy.”
- Diverse club activities (such as Board games club, yoga club, arts club, and Japanese club), employees can have a balance work and leisure life.
- A wealth of employee activities: Family day, Christmas party, singing competition, hiking day, return to society day and other charity activities.

§ Diverse development, happy learning

Provide employees continuous growth and diverse learning channels

- Provide a complete and robust new hire training, internal professional technical training, and continue to enhance professional skills of employees.
- Encourage employees to participate in external professional technical training. Full subsidies for designated training and approved internal and external courses.

- Smooth promotion channel and overseas development opportunities and provide excellent relocation benefits.
- Set up Family opinion mailbox to offer unobstructed communication channel.

2. Continuing education and training and implementation status:

MA-tek values the cultivation and development of its talent through comprehensive planning of training courses. To enable employees to develop strong professional skills and continue advancing their capabilities, we have provided numerous training courses and opportunities. These are mainly categorized into General Knowledge Training, Professional Skills Training, Management Training, and Environment and Safety Training. Every employee can access these courses at MA-tek.

- A complete and robust new hire training, internal professional technical training, and continue to enhance professional skills of employees.
- Encourage employees to participate in external professional technical training. Full subsidies for designated training and approved internal and external courses.
- Smooth promotion channel and overseas development opportunities and provide excellent relocation benefits.

Statistics for the 2025 internal and external training hours and fees:

Type of course	Internal training/ Number of hours	External training/ Number of hours	Training fees/NTD
General course	2,438.5	0	30,000
Professional technical course	3,248.0	117	12,700
Management course	250.5	153	626,700
Environmental and safety course	168.0	368	199,686
Total	6,105	638	869,086

3. Retirement system and implementation status:

Source of laws applicable to the pension system	Old system of the Labor Standards Act	New system of the Labor Pension Act
How to allocate	The pension is appropriated for an amount equivalent to 2% of the total monthly salary and deposited into a dedicated	The pension is appropriated for an amount equivalent to 6% of the insured salary range and contributed to the

Source of laws applicable to the pension system	Old system of the Labor Standards Act	New system of the Labor Pension Act
Allocation amount	account with the Taiwan Bank in the name of the Company.	personal account with the Bureau of Labor Insurance.
	The pension has accumulated to an amount of NT$8,459 thousand.	NT$44,322 thousand was appropriated in 2025.

The Company protects the rights and interests of employees, regardless of whether they use the new or old retirement system. The Company has a sound financial system to ensure the stable contribution and payment of pensions for colleagues. The Company further encourages employees to invest in the long-term planning and investment of its services. As of the most recent year and the date this report was printed, no employee of the Company has applied for retirement.

4. The agreements between labor and management and labor rights protection:

   The Company's labor and management relationship is in harmony. There have not been any occurrences of labor–management disputes. The Company respects employee opinions and convenes the labor–management coordination meeting each quarter. Through the meeting coordination method, it communicates the opinions and maintains a good labor–management relationship. The Company establishes complete management regulations with contents stipulating the employee rights, obligations, and welfare items for the protection of employee rights.

5. Employee conduct or code of ethics

   The Company has established the Employee conduct or code of ethics as a basis for all company employees to conform to and has placed the information on the public data area of the company website for employees' reference.

6. Work environment and protection measures of employee's personal safety:

   MA-tek follows through on the principle that employees are the company's most important assets. It is the company's responsibility to protect its employees and provide a safe work environment for them. There are also commitments to provide a safe work environment and training to lower hazardous risk factors, building a comprehensive and transparent risk communication mechanism. Although the Occupational Safety and Health Management System has not yet been introduced at present, we still actively implement occupational safety and health management projects and strictly comply with the requirements specified in the Occupational Safety and Health Act and other regulatory requirements to establish a safe and secure working life without worries, improve the environment for employee safety, and maintain a foundation for stable long-term corporate operations.

(1) The Company has appointed the Occupational Safety and Health Organization Committee. The Chairperson is acting as the convener, and the members are formed by seven managers and nine labor representatives from the Environmental Safety Division. Meetings are held once each quarter to explain the state of environmental safety and policy promotion of the company.

(2) Annual occupational disaster statistics: Through various safety and health management plans, the Company did not experience any occupational disasters in 2025.

(3) The statistics for number of persons participating in the safety and health educational training and practice drills, and the training hours are as follows:

2025 Environmental Safety and Health Education and Training		
Training items	Number of People	Total training hours (single time training hours * single time number of person trained)
Occupational safety and health education and training	154	36
Hazardous materials education and training	119	132
Initial training for radiation operators	10	72
Refresher training for radiation operators	46	15
Initial training for first aid personnel	8	72
Refresher training for first aid personnel	14	15
2025 Minhusa tire training	17	8
Initial training for organic solvent business managers	2	18
Organic solvent business manager retraining	5	18
Initial training for specific chemical product managers	3	54
Refresher training for special chemical products managers	4	24
Retraining for fire safety managers	4	12

2025 Environmental Safety and Health Education and Training		
Training items	Number of People	Total training hours (single time training hours * single time number of person trained)
In-service training on safety and health for occupational safety and health personnel	1	12
Fire safety and self-defense training	205	40
Defense group training	106	8
Total	**698**	**536**

(4) According to the Regulations of the Labor Health Protection, MA-tek appointed one full-time on-site occupational nurse and established the Health Center in March 2020 to provide employees with health education and care, assist in the health checkup data analysis, and support employees in understanding their own health status.

- A comprehensive healthcare system

  In addition to daily health education and care, the Health Center proactively analyzes annual health checkup data to help employees understand their personal health trends and build a comprehensive workplace medical support network.

- Diverse health promotion seminars

  [Fostering a Culture of Health: Comprehensive Health Education and Promotion] The Health Center regularly analyzes employee health checkup trends and gathers employee feedback to develop activities with practical guidance. This year's strategy focused on two key pillars:

  ★ Cancer prevention education: A physical course titled "HPV and You: Take Action for Cancer Prevention" was held to encourage proactive cancer prevention among employees and move beyond traditional screening approaches. Thirty-seven employees participated in the seminar.

  ★ Optimization of the workplace environment: Recognizing the long-term use of digital devices common in the technology industry, we organized a seminar titled "Say Goodbye to Eye Strain, Make Life Easier!"A lecture was held, offering a scientific approach to vision protection. A total of 48 colleagues attended, and the response was overwhelmingly positive.

- Chronic disease prevention and precision health management

  For individuals at high risk of obesity and the three highs (hypertension, hyperglycemia, and hyperlipidemia), the Health Center has implemented a rigorous case management mechanism.

  ★ Accurate case management and referrals: In 2025, health checkup data screening identified 47 colleagues who needed special attention. The Health Center proactively intervenes by sending “health management notifications” to individuals within three to six months after their health checkup. This ensures that employees are promptly reminded to address any abnormal indicators and to follow up with medical evaluations.

  ★ Depth of medical intervention and management effectiveness:

  100% return rate: Systematic tracking ensures that all health management notification forms are returned, guaranteeing that health education information reaches every employee.

  Treatment for all 47 individuals has been completed: The Health Center implemented a tiered management approach – nurses encouraged and monitored those who had sought medical attention to adhere to their doctor’s recommendations for ongoing care. For those who had not received medical treatment, the plant physician scheduled one-on-one in-depth interviews and provided personalized guidance.

  100% resolution rate: This year, all high-risk cases were successfully resolved, effectively establishing a closed-loop system from abnormality identification to medical intervention.

  Introduction of scientific equipment: The Company has promoted the use of the “10-in-1 8-Electrode Body Composition Monitor” to help employees monitor metrics such as muscle mass and basal metabolic rate, fostering healthy weight management practices and effectively reducing the risk of weight regain.

- Participation in social welfare: Blood drive

  In response to the national blood shortage, the Company actively encouraged its employees to donate blood. In the

Science Park's joint blood donation drive, a total of 99 bags of blood were donated, with 58 bags contributed by our employees – representing 59% of the total. This demonstrates MA-tek's commitment to social responsibility and a spirit of enthusiastic service.

- Preventive medicine: Four-cancer prevention and workplace immunity barriers

  The Company actively promotes the principle of "prevention is better than cure" and facilitates convenient screening services through the Science Park's resource-sharing program, helping employees achieve early detection and treatment of health issues.

  ★ Cancer screening effectiveness: Active participation in the Science Park's joint cancer prevention initiative.

  The Health Center proactively coordinates with external medical resources, increasing access to screening services. Employee participation rates are higher than those of neighboring companies.

  Female health care (mammography/cervical smear): a total of 46 people participated in the joint screening in the Science Park, including 18 employees from our company (representing 39%). Through project outreach, we effectively increased female employees' awareness of their health rights and benefits.

  Colorectal cancer screening: a total of 24 people participated in the Science Park, including eight employees of the Company (33.3%). In the fast-paced tech industry, employees are regularly reminded to track their digestive health.

  ★ Epidemic prevention effectiveness: Building workplace herd immunity

  Influenza vaccination: To reduce the impact of seasonal influenza on workplace operations and employee health, 84 doses of influenza vaccine were administered this year.

  ★ Value of an immune barrier: A high-density vaccination program proactively establishes workplace immunity, effectively reducing the risk of cluster infections in the office environment and ensuring company operational resilience and stable employee attendance.

(5) The Company regularly organizes health checkups for all employees and provides other welfare benefit measures and subsidies. Labor insurance, national health insurance and group insurance are also provided to the employees complying with the laws. This is to secure the employees' personal safety and rights.

(6) To improve healthcare in the workplace in 2025, the health center organized employee health promotion activities, including aerobic exercise activities, to enhance employees' healthcare and interaction.

(7) To implement chemical substances management, the Hazard Communications Plan was established. We regularly inspect equipment, have set up chemical storage areas, provide personal protective equipment, and have emergency response equipment in place to prevent hazardous incidents from occurring in the labs.

(8) Employees operating the restricted radiation equipment are required to receive training in order to obtain operating qualification certifications. Additionally, they require regular retraining each year, and special operation health checkups are also provided to them according to regulations. Personnel are also distributed radiation armbands for wearing.

(II) The company's losses due to disputes between labor and management in the most recent year and by the date of annual report publication are disclosed with the estimated amount that might incur currently and in the future, as well as the countermeasures. If unable to make a reasonable estimation, the Company shall explain the facts for such:

1. As of the present, there have been no occurrences of labor–management disputes for the Company. Both parties are in a harmonious state, and there have been no controversies. Therefore, there are no losses from labor and management disputes.
2. Possible current and future countermeasures:
   The Company is committed to establishing a work environment of integrity and collaborative spirit in its business management. The purpose is to solve problems effectively through different communication channels.
3. Possible incurrence of loss amount for now and future:
   The Company delivers a comprehensive training system enabling employees to have more learning opportunities and space for growth. This further stimulates harmony between labor and management. The Company continues to uphold the principle of labor and management harmony and with an attitude of taking care of the employees, in maintaining the current good relationship into the future. It would not result in any loss of amount.

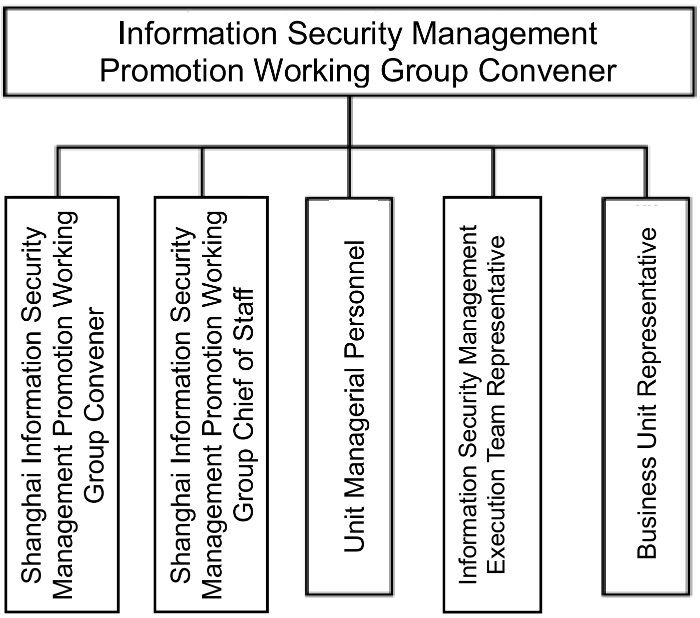
VI. Cyber security management:

(I) Cyber security risk management framework, policy, specific management plans, and resources put in cyber security management:

1. Information security risk management framework and countermeasures:

(1) Information security management system

For the purpose of maintaining information security management for the organization and customers, the Materials Analysis Technology Inc. (hereinafter referred to as the Company) established the Information Security Management Promotion Working Group in 2015. The Information Security Management Promotion Working Group is responsible for formulating organization information security policy and related process regulations. The President acts as the convener and appoints the Chief of Staff to be responsible for the information management business. The Working Group also has set up an execution team to be responsible for planning the execution of various information security measures, information security events notification system operation and material information security event response handling



The Company's Information Security Management Promotion Working Group reviews information security management related matters and its policy execution status in monthly meetings. At the beginning of each year, the President holds the Management Review Meeting to review the information security policy annual execution report and confirm that the execution has been duly carried out. The audit office audits the information security management process and reports to the board meeting on the audit outcomes.

(2) Information security policy

The company follows the ISO 27001 Information Security Management System (ISMS) as a basis in the promotion of its information security management system. According to the Plan, Do, Check, Action (PDCA) procedure model, upholding the spirit of precision and accuracy, efficiency and effectiveness to ensure the effectiveness and continuity of the information security business operation of the Company. This helps to maintain the confidentiality, completeness and usability of the Company's information assets.

(3) Specific management plan for information security

In compliance with the ISO 27001 system framework, the Company adopts the following countermeasures to ensure information security:

A. Information security policy promotion: Through the Information Security Management Promotion Working Group operation and information security policy execution, the Company can obtain the latest topic and event alert information of the internal and external organizational environment. Alert information can be released to related employees of the Company in a timely manner for research and to formulate prevention measures. Steps are taken to ensure the continuity of operations and security of various information services of the Company.

B. Physical and environmental management: On the protection of information security, the Company implements various prevention measures, such as security zone segmentation, network segmentation, antivirus software, endpoint protection, and system patch management. Regular vulnerability assessments are conducted for network equipment and server equipment. The patch process is then applied to the discovered vulnerabilities to lower the overall information security risk.

C. Email management: To maintain and ensure a secure information environment, the Company conducts category management on the email accounts. There is a spam mail filter and virus scan protection for the host computer end, ensuring the security of the email use environment.

D. Access control management: In ensuring that the information engine room and information system environment operate normally, the engine room adopts two-factor certification, CCTV, motion detectors and whole day monitoring from the central room. The Company proceeds with effective authorization and control management for user access, application system use, network and information database access rights.

E. Network security management: The corporate-level network firewall is installed at the connection from the portal to external systems to obstruct illegal invasion from hackers. The webpage black and white list filtering system is also set up, controlling access on the internet. It can block visits to website addresses or content that is harmful or which is prohibited by policy. These can strengthen network operation security and prevent improper occupation of bandwidth resources.

F. Continuous management of operation: In ensuring the uninterrupted operation of the company's information system, the Company has set up the system backup mechanism and important information equipment backup mechanism. The disaster recovery plan is also established with regular recovery practice drills carried out. This is to check that the backup mechanism is operating normally.

G. Information security awareness promotion and educational training: Request employees to regularly change their system passwords to maintain security of the user account. Provide new employees and in-service employees information security awareness educational training, to enhance their awareness.

(4) Resources put in cyber security management

A. During the 2025 ISO 27001 management review meeting, the Company identified stakeholders and expanded the scope of its Information Security Management System (ISMS) to include overseas laboratories, thereby strengthening its commitment to information security and customer data privacy.

B. The Company has strengthened its information security measures based on successful external verification against standards such as ISO 27001:2022 and ISO 15408 EAL6, ensuring compliance with international cybersecurity standards and enhancing its overall security posture.

C. The Company has consistently conducted social engineering exercises annually to strengthen employee awareness of phishing and fraudulent emails, prevent employees from falling victim to these threats, and enhance overall information security awareness.

D. The Company continued to invest approximately NT$18 million in information security in 2025, implementing multiple protective measures, including:
- Taiwan and Mainland China operate separate, independent laboratory production management systems to safeguard customer data privacy.
- Established a high-performance, redundant external firewall system to improve the ability to block external attacks and enhance operational continuity.
- Strengthened data loss prevention (DLP) measures – including network access control, mobile management, endpoint protection, and behavioral analysis – to safeguard the Company's intellectual property and critical sensitive information.

E. Due to the constantly evolving landscape of cybersecurity threats and the frequent information security incidents affecting public companies, the Company held multiple information security training sessions in 2025. These sessions targeted new hires, current employees, and senior executives. Real-world case studies were used to reinforce proper cybersecurity practices among personnel and reduce the risk of cyberattacks against the company.

F. 2025 Information security training and education – completed courses

Item no.	Training date	Course Title	Course hours	Number of recipients
1	Every month	New employee information security training	1 hr	New employees every month, totaling 213 employees
2	February 20, 2025	Information security training for employees	1 hr	Global workforce, totaling 518 employees
3	March 16, 2025	Information security training for senior management	1 hr	26 executives at the department head level or above.
4	April 2, 2025	Notification of Cyber Attacks	Emails	All employees
5	May 12, 2025	Information security training for employees	1 hr	Global workforce, totaling 490 employees
6	July 26, 2025	Information security training for senior management	1 hr	37 managers and executives
7	August 28, 2025	Information security training for employees	1 hr	Global workforce, totaling 533 employees
8	September 2, 2025	Awareness on phishing emails and hacking attacks	Emails	All employees
9	September 20, 2025	Information security training for senior management	1 hr	26 executives at the department head level or above.
10	October 27, 2025	Information security training for employees	1 hr	Global workforce, totaling 512 employees
11	November 13, 2025	Awareness on phishing emails and hacking attacks	Emails	All employees
12	November 22, 2025	Information security training for senior management	1 hr	27 executives at the department head level or above.
13	December 9, 2025	Awareness on phishing emails and hacking attacks	1 hr	All employees

(II) Any losses incurred due to major cybersecurity incidents, potential impacts, and countermeasures in the most recent year up to the publication date of this annual report. If the amount cannot be reasonably estimated, please specify that it cannot be reasonably estimated:

The Company did not suffer losses caused by information security incidents.

VII. Material Contract:

Type of contract	Parties involved	Commencement and expiration dates	Main contents	Restriction clause
Tenancy Agreement	Winsome Development Company Limited	2023.06 - 2026.06	Tenancy Agreement (Zhubei Plant 1)	None
Tenancy Agreement	Tai Yuen Textile Co., Ltd.	2024.02 - 2026.01	Tenancy Agreement (Zhubei Plant 2)	None
Tenancy Agreement	Hsinchu Science Park Bureau	2024.01 - 2028.12	Tenancy Agreement (Hsinchu Prosperity Plant)	None
Tenancy Agreement	Hsinchu Science Park Bureau	2026.01 - 2026.12	Land Agreement	None
Tenancy Agreement	Hsinchu Science Park Bureau	2024.01 - 2028.12	Tenancy Agreement (SoC Plant)	None
Tenancy Agreement	Hsinchu Science Park Bureau	2026.01 - 2026.12	Tenancy Agreement (Nanke Plant)	None
Tenancy Agreement	United Microelectronics Corporation	2026.01 - 2026.12	Tenancy Agreement (Jinshan Plant)	None
Tenancy Agreement	Shanghai Baijian Real Estate Co., Ltd.	2021.07 - 2026.06	Plant leasing (Shanghai)	None
Tenancy Agreement	Shanghai Pudong Electrical Tools Co., Ltd.	2023.03 - 2026.02	Plant leasing (Shanghai)	None
Tenancy Agreement	Zhong-Lian Automotive Electronics Co, Ltd.	2016.09 - 2026.09	Plant leasing (Shanghai)	None
Tenancy Agreement	Shanghai Chilian Asset Management Co., Ltd.	2017.05 - 2026.05	Plant leasing (Shanghai)	None
Tenancy Agreement	Mansong Industrial (Shanghai) Co., Ltd.	2021.09 - 2032.01	Plant leasing (Shanghai)	None
Tenancy Agreement	Suzhou Zhongke Rongrui Science and Technology Park Operation Management Co., Ltd.	2023.12 - 2033.12	Plant leasing (Suzhou)	None
Tenancy Agreement	Xiamen Torch Group Co., Ltd.	2024.06 – 2027.05	Tenancy Agreement (Xiamen)	None
Tenancy Agreement	Shenzhen Xin’an Jia’an Joint Stock Cooperative Corporation	2025.04 – 2028.04	Plant leasing (Shenzhen)	None
Tenancy Agreement	Kasho Transport Co., Ltd.	2026.01 – 2028.01	Tenancy Agreement (Nagoya, Japan)	None
Tenancy Agreement	Toshio Yanagabe	2022.11 - 2027.10	Tenancy Agreement (Kumamoto, Japan)	None

Five. Review Analysis of Financial Position and Performance and Risk Matters

I. Financial position

NTD thousands; %

Year / Item	2024	2025	Differences	
			Amount	%
Current assets	3,535,176	4,370,545	835,369	23.63
Property, plant and equipment	4,098,888	3,644,324	(454,564)	(11.09)
Intangible assets	5,078	12,242	7,164	141.08
Other assets	869,763	786,959	(82,804)	(9.52)
Total Assets	8,508,905	8,814,070	305,165	3.59
Current liabilities	2,274,780	2,633,153	358,373	15.75
Non-current liabilities	1,391,435	1,308,643	(82,792)	(5.95)
Total Liabilities	3,666,215	3,941,796	275,581	7.52
Capital stock	670,382	670,382	-	-
Capital surplus	2,085,056	2,103,781	18,725	0.90
Retained earnings	2,128,005	2,070,122	(57,883)	(2.72)
Other equity	25,512	27,989	2,477	9.71
Treasury stock	(66,265)	-	66,265	(100.00)
Total shareholder equity	4,842,690	4,872,274	29,584	0.61

(I) Analysis of the increase or decrease of change in ratio for the most recent two years:

1. Increase in property, plant and equipment: Mainly due to the increase in machinery and equipment.
2. Increase in other assets: Mainly due to the increase in right-of-use assets.
3. Decrease in treasury stocks: Mainly due to the increase in short-term loans and payables for equipment.
4. Increase in non-current liabilities: Mainly due to the increase in lease liabilities-non-current.
5. Other equity change: Mainly due to the exchange differences on the translation of financial statements of foreign operation.

(II) Future countermeasure plans: Not applicable.

II. Financial performance

(I) Comparative analysis table for operation outcomes

Unit: NTD in thousand: %

Item \ Year	2024	2025	Increase (decrease) amount	Change in Percentage
Net Operating Income	5,110,392	5,545,347	434,955	8.51
Operating Cost	3,429,319	3,964,221	534,902	15.60
Operating Gross Margin	1,681,073	1,581,126	(99,947)	(5.95)
Operating Expenses	976,284	1,024,846	48,562	4.97
Operating Income	704,789	556,280	(148,509)	(21.07)
Non-operating Income and Expenses	41,766	(4,809)	(46,575)	(111.51)
Net income before tax from continuing operations	746,555	551,471	(195,084)	(26.13)
Income tax (expense) gain	(58,432)	(144,376)	(85,944)	(147.08)
Income from continuing operations	688,123	407,095	(281,028)	(40.84)
Cumulative effect of changes in accounting principles	--	--	--	--
Current net income	688,123	407,095	(281,028)	(40.84)
Other comprehensive income for the current period	111,611	2,682	(108,929)	(97.60)
Total comprehensive income for the current period	799,734	409,777	(389,957)	(48.76)
Net income attributable to shareholders of the parent	688,123	407,095	(281,028)	(40.84)

1. Analysis of the increase or decrease of change in ratio for the most recent two years:
   (1) Decrease in operating income: Primarily due to increased operating costs and expenses.
   (2) Decrease in non-operating income and expenses: Primarily due to foreign exchange losses.
   (3) Decrease in income tax expense: Primarily due to a decrease in the research and development tax credit for the subsidiary.
   (4) Other comprehensive income for the current period: Primarily due to exchange differences arising from the translation of financial statements of foreign operations.

2. The expected sales volume and its basis for the coming year and the company's expected sales volume, the factors contributing to the continuous growth:

   It is based on the customers' operating situation and the current status of orders received by the Company, and with reference to the Company's equipment providing service capacity scale assessment, stable growth is expected for the coming year for the Company's sales volume.

III. Cash flow

(I) Cash flow analysis for the most recent year:

Unit: NTD in thousand

Cash balance at beginning of the period	Net Cash Flow from the Year's Operation	Cash Outflow for the Entire Year	Effects of exchange rate changes on cash and cash equivalents	Cash surplus amount	Remedies for insufficient cash	
(1)	(2)	(3)	(4)	(1)+(2)-(3)+(4)	Investment plan	Finance plan
1,874,842	1,835,794	1,185,305	21,135	2,546,466	$ -	$ -

1. Analysis of cash flows changes for current period:
   (1) Operating activities: The net cash inflow from operating activities for the entire year was about NT$1,835,794 thousand, mainly due to an increase in operating revenue, leading to the net cash inflow.
   (2) Investment activities: The net cash outflow from investment activities for the entire year was about NT$1,086,981 thousand, mainly due to the purchases of property, plant and equipment.
   (3) Financing activities: The net cash outflow of financing activities for the entire year was about NT$98,324 thousand. Mainly due to the repayment of debt and cash dividends distribution.
2. Contingency plans for projected insufficient cash position and liquidity analysis: No such situation.

(II) Cash liquidity analysis for the coming one year:

Unit: NTD in thousand

Cash balance at beginning of the period	Net Cash Flow from the Year's Operation	Cash Outflow for the Entire Year	Cash surplus amount	Remedies for insufficient cash	
(1)	(2)	(3)	(1)+(2)-(3)	Investment plan	Finance plan
2,546,466	2,176,129	728,391	3,994,204	$ –	$ –

1. Analysis of estimated cash flows changes for 2025:
   (1) Operating activities: The net cash inflow from operating activities for the entire year was about NT$2,176,129 thousand, mainly due to an increase in operating revenue.
   (2) Investment activities: The net cash outflow of investment activities for the entire year was about NT$776,492 thousand, mainly due to the planned purchase of fixed assets.
   (3) Financing activities: The net cash inflow from financing activities of approximately NT$48,101 thousand was due to the drawdown of bank loans.
2. Contingency plans for projected insufficient cash position and liquidity analysis: Not applicable.

IV. Effects of major capital expenditures during the most recent fiscal year on financial and business:

(I) Major Capital Expenditures – Its Use and Source of Capital:

Unit: NTD in thousand

Project items	Actual or Planned Source of Capital	Actual or Planned Date of completion	The Required Funds Amount	Actual or Planned Source of Capital
				2025
Fixed assets				
Procurement of machinery equipment	Cash flow generated from operations	December 2025	1,078,155	1,078,155

(II) Expected Benefits

Purchasing of machinery equipment: The purchase of new equipment is intended to increase the company's capacity. Advanced and high-level technology machinery is subsequently introduced from overseas in order to provide customers with a total solution and satisfactory services.

V. The policy, main reason for profit or loss, and improvement plan of reinvestment in the most recent fiscal year and investment plan for the coming one year:

(I) Recent reinvestment policy: The reinvestment policy of the Company is to establish analytical laboratories in mainland areas through reinvestment from a third location and direct investment in Japan to establish analytical laboratories. The purpose is to expand local services and to build comprehensive testing and analysis service locations, providing speedy and complete service to satisfy the unique requirements of different regional markets. This is also to develop potential new customer groups in creating better operational performance.

(II) The main reason for profit or loss, and improvement plan of reinvestment in the most recent fiscal year and investment plan for the coming one year:

Item / Description	Investment amount	Policy	Main reason for profit or loss	Improvement plan	Others in the future Investment plan
Ma-tek International Inc.	US Dollars $31,001 thousand	Investment holding company established for reinvestment purpose in Mainland China region	100% recognized as the profit and loss of mainland invested company	Actively delegate personnel to support mainland market expansion	Make appropriate investments in response to expansion needs from overseas subsidiaries

Item / Description	Investment amount	Policy	Main reason for profit or loss	Improvement plan	Others in the future Investment plan
MA-tek (Shanghai) Ltd.	US Dollars $23,500 thousand	Providing testing and analysis services to the mainland region	Increase of orders received and stable profits	Actively delegate personnel to support mainland market expansion	Make appropriate investments in response to expansion needs from overseas subsidiaries
MA-tek (Suzhou) Ltd.	CNY 40,000,000	Providing testing and analysis services to the mainland region	The economic scale of the initial stage of investment is still small	Continue to enhance our advantage in technology and market expansion	Make appropriate investments in response to expansion needs from overseas subsidiaries
MA-tek (Xiamen) Ltd.	US Dollars $7,500 thousand	Providing testing and analysis services to the mainland region	Increase of orders received and improved profits	Continue to enhance our advantage in technology and market expansion	Make appropriate investments in response to expansion needs from overseas subsidiaries
MA-tek Educational Consulting (Xiamen) Co., Ltd. (Note 1)	-	Provide mainland region educational consultation service	-	-	Capital yet to be invested
Ma-tek Japan Inc.	JPY 300,000 thousand	Expand Japan market	Increase of orders received and improved profits	Understand the technical requirements in Japan market and develop the required technology of customers	Make appropriate investments in response to expansion needs from overseas subsidiaries
Ma-tek USA.	US Dollars $3,000 thousand	Expansion of US market	The investment at the initial stage has no operation	Continue to enhance our advantage in technology and market expansion	Make appropriate investments in response to expansion needs from overseas subsidiaries
Workflow Enhancement Technology Inc.	NTD 49,020 thousand	Expand equipment reformation and process optimization services	The economic scale of the initial stage of investment is still small	Market expansion for more orders	Make appropriate investments in response to the subsidiaries' expansion needs

Note 1: Cancellation was completed on November 27, 2025.

VI. Analysis and assessment of risk matters

(I) Influence on the income from changes in the interest rate and exchange rate volatility and inflation, and future countermeasures:

Unit: NTD in thousand

Item	2024	2025
Interest expense	42,685	55,969
Exchange gain (loss)	17,461	(24,232)
Net Operating Income	5,110,392	5,545,347

1. Changes in the interest rate

Mainly due to the financial cost of bank borrowings, interest expenses for 2024 and 2025 were NT$42,685 thousand and NT$55,969 thousand, respectively, representing 0.8353% and 1.0093% of operating revenue for each year, respectively, which were extremely low. The Company's finance department is paying attention at all times to the market interest rate changes, and has built close interactions with the financial institutions to seek the most suitable interest rates in a timely manner and to use them with the short, medium and long-term loan commitments. Hence, fluctuations of interest rates have limited effects on the Company.

2. Changes in the exchange rate

The Company adopts the natural hedge accounting method to balance the exposure position of foreign currency assets and liabilities. There has been regular collection of the exchange rate change information and timely adoption of appropriate response measures. The Company strives to lower the risks generated from exchange rate fluctuations. Thus, the effects of the exchange rate changes on the company's profit and loss are not high.

3. State of inflation

The effects of inflation on the raw materials required by the Company's production are not significant. In the future, the company will continue to pay close attention to price index changes in order to respond appropriately.

(II) Policies, main reason(s) for profits or losses, and future countermeasures for engaging in high-risk and high-leverage investments, lending, offering guarantees and endorsements, and derivatives investments:

1. In 2024, the Company and its subsidiaries will focus on the operation of the main business, and the financial policies will be more conservative and stable, prohibiting high-risk and high-leverage investments. All investments are carefully evaluated and executed.

2. When the Company and its subsidiaries engage in loaning of funds to others and making endorsements/guarantees, in addition to complying with the relevant management regulations, we also follow the relevant regulations of the competent authorities and the Company, conduct regular audits, and make public announcements as required by law. The details are as follows:

(1) Lending of funds to others: As of 2026/3/31, the state of lending funds are as below:

Unit: NT$ thousand

Financing company	Counterparty	The highest balance, accumulated up till current month (2026/3/31)	Current quarter increase (decrease) amount for individual subsidiary		Balance at end of the period	Actual amount drawn	Interest range
			Transaction Amount	Short-term financing facility			
MA-tek (Shanghai) Ltd.	MA-tek (Xiamen) Ltd.	616,680	0	5,490	416,610	185,160	3.25%
MA-tek (Shanghai) Co., Ltd.	MA-tek (Suzhou) Ltd.	616,680	0	1,220	92,580	0	3.25%

(2) Endorsement and guarantee: As of 2026/3/31, its state is as below

Unit: NT$ thousand

Party being endorsed/ guaranteed		Maximum endorsements/ guarantees made for a single enterprise	Maximum balance of endorsements/ guarantees for the current period	Endorsement at the ending of period Balance of guarantee	Endorsement/guarantee amount secured with property as collateral	Cumulative amount of endorsements/ guarantees as a percentage of the net worth as stated in the latest financial statement	Ceiling on the total amount of endorsements/ guarantees provided
Company name	Relationship						
MA-TEK JAPAN Inc.	Subsidiary of the Company	2,436,137	1,632,083	1,598,783	-	32.81%	3,410,592

Note: The Company has established the Procedures for Endorsements and Guarantees. Where the endorsements and guarantees for a subsidiary shows necessary for operations based on evaluations, it is to be processed according to the Procedures without exceeding the limits and to be submitted for approval by board resolution.

(3) Policy for derivative product trading, main causes of profit or loss and future countermeasures:

The Company does not engage in derivative financial product trading. The future derivative financial trading policy for the company will be based on avoiding risks of exchange rate variations for foreign currency assets or liabilities, and the company shall not engage in derivative product trading for the purpose of trading.

(III) Future R&D plan and expected R&D expenses to be invested:

The Company's new technology development is in line with the demands of customers and market, and we pay close attention to the future industry trend and development, and R&D for technologies with market growth and potential. The new technologies actively developed by the Company are listed as follows:

1. Security chip memory structure testing technology.
2. Reliability analysis techniques for DFB laser module and silicon photonics component integration.
3. Structural analysis technology for three-dimensional germanium quantum dot arrays in quantum computing applications.
4. 6G communication silicon nitride gallium nitride RF component structural analysis technology.
5. Analysis technology for TGV interconnections in glass substrate FOPLP packaging.

The Company's R&D expenses accounted for 4.24% of its revenue in 2025, and R&D expenses are projected to account for approximately 5% to 10% of its revenue in 2026.

(IV) Influence of major policies and legal changes at home or abroad on finance, operations, and countermeasures:

Various aspects of the Company's financial business are processed in accordance with the laws and regulations of competent authorities. In the most recent year, there have not been any events of change in domestic and overseas major policies and laws that cast an impact on the company's finance and business. In the future, the management of the company will make close observations of any such changes domestically and overseas so as to come up with countermeasures in a timely manner.

(V) Influence of changes in technology (including cyber security risks) and the industry on finance, operations, and countermeasures:

In recent years, the emphasis for electronic products has been on lightweight and small size. Thus, suppliers are constantly developing new products to satisfy consumer demands. At the same time, this has raised the demands for high level processes. The evolution of these technologies, in turn, elevates the demands from industries on testing and verification analysis services. The Company continues to strengthen its verification analysis capacity and technical team matrix for delivering better services in becoming the pushing hand of technology upgrade.

The Company has established a complete information security management system to ensure the activities and services of information security and avoid any impact or influence on the Company. For the content of information communication security risk management operation, please refer to pages 135–139 of the annual report.

(VI) The impact of changes in corporate image on corporate crisis management and the countermeasures:

Since the Company's establishment, it has worked tirelessly on enhancing its internal management and shaping its core values, and worked eagerly on servicing society. It has built a good corporate image and up to now there have not been any events of corporate crisis due to the corporate image. The Company will continue to abide strictly by every item requirement of corporate governance into the future to lower the chance of corporate crisis from the impact of changes in corporate image.

(VII) Expected benefits and potential risks of mergers and acquisitions, and countermeasures:

In the most recent year and as of the annual report publication date, the Company has not engaged in any mergers and acquisitions plan. Should there be any engagement relating to the aforementioned plans in the future involving assessment and execution, the case shall be proceeded with in accordance with the Company's related regulations and relevant laws and regulations.

(VIII) Expected benefits and potential risks of factory expansion and countermeasures: The Company has no plans for factory expansion at this moment.

(IX) Risks associated with any centralized sales and procurement and the countermeasures:

1. Risk of concentrated purchase

   The Company engages in the R&D service sector of testing and verification analysis, which is considered as professional service and purchase of materials is not necessary. During the process of service provision, only a small amount of materials is consumed, and material procurement is not limited to a single supplier source. Therefore, the Company does not have a risk in concentrated purchasing.

2. Risk of concentrated sales

The major customers of the Company stretch across the IC design, foundry, and optoelectronics industries, providing them with engineering sample testing and analysis services. With many and varied customers, the Company is not at risk of concentrated sales.

(X) Influence and potential risks of the massive transaction or conversion of shares by Directors, Supervisors, or dominant shareholders holding over 10% of the stake of the Company and countermeasures:

There have been no massive transfers of equity in recent years and as of the annual report publication date, the Company’s directors, supervisors or dominant shareholders with more than 10% stake have not made any. The management right of the company is relatively stable.

(XI) Impacts from the change of ownership on the Company and its risk and corresponding measures:

The Company has sound operations and is making good profits. The company directors have been eagerly participating in the company's operations. There have been no massive transfers of management rights in recent years and as of the annual report publication date, the management rights of the company are relatively stable.

(XII) Major litigious events, non-litigious events, or administrative remedies with confirmed verdicts in recent years and by the date of report publication or in progress by the date of report publication of Directors, Supervisors, General Manager, actual principals, and shareholders holding over 10% of the stake of the Company, subsidiaries, or affiliates, with results that may cause significant impact to the rights and interests of shareholders or the stock price, then their fact in dispute, contract value, trial start date, parties concerned, and the status as of the date of the annual report publication must be stated: No such situation.

(XIII) Other material risks and countermeasures: None.

VII. Other important matters: None.

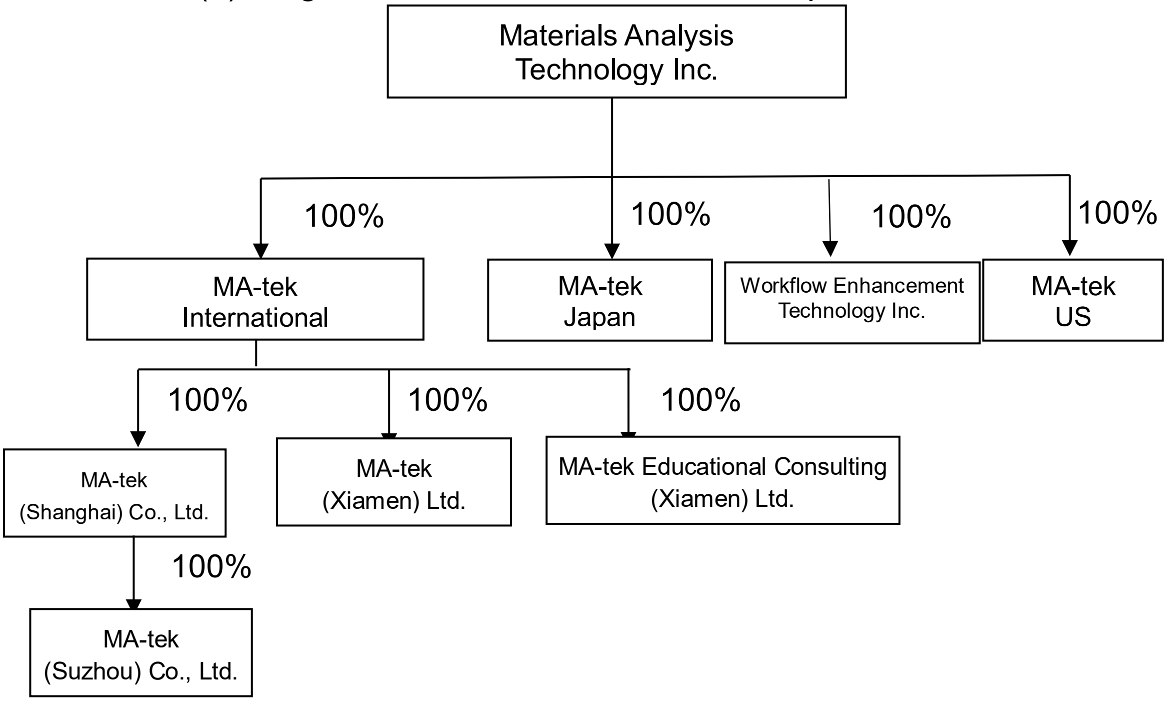
Six. Special Disclosure

I. Related information for affiliated companies

(I) Consolidated business report for affiliated companies

1. Organization overview for affiliated companies

(1) Organization chart for affiliated companies



(2) Controlling and subordinate companies as defined by Article 369-3 of the Company Act: None.

(3) Subordinate companies as defined by Article 369-2, Paragraph 2 of the Company Act with direct or indirect control by the Company on its personnel, finance or business management: None.

2. Basic profile of affiliated companies

March 31, 2025

Company name	Date of establishment	Address	Paid-in capital	Main areas of operation or production
Ma-tek International Inc.	2005/5/18	Offshore Chambers,P.O.Box 217,Apia,Samoa	US Dollars $31,001 thousand	Holding company managing the reinvestment.
MA-tek (Shanghai) Ltd.	2006/3/22	1/F, No.138 Qing Yun Road, Shanghai Zhangjiang Hi-Tech Park,. Shanghai, PR China	US Dollars $23,500 thousand	Engage in the research and development of new electronic components and testing and provide related technical consultation and services.
MA-tek (Suzhou) Ltd.	2024/2/5	Room 101, Building 2, Zone 5, Nanotechnology Industrialization Base, Chinese Academy of Sciences, No. 128, Fangzhou Road, Suzhou	CNY $40,000 thousand	Engage in the research and development of new electronic components and testing and provide related technical consultation and services.

Company name	Date of establishment	Address	Paid-in capital	Main areas of operation or production
		Industrial Park, Suzhou, China		
MA-tek (Xiamen) Ltd.	2017/5/4	601, South Building, Torch Plaza, No.56-58, Torch Road, Hi-Tech Industrial Development Zone, Xiamen, PR China	US Dollars $7,500 thousand	Engage in the research and development of new electronic components and testing and provide related technical consultation and services.
MA-tek Educational Consulting (Xiamen) Co., Ltd. (Note 1)	2019/3/18	304--6, South Building, Torch Plaza, No.56-58, Torch Road, Hi-Tech Industrial Development Zone, Xiamen, PR China	-	Engage in educational support services and provide related technical consultation and services.
Ma-tek Japan Inc.	2007/11/16	7F,Minami-morimachi Yachiyo Bld., 2-2-9, Minami-morimachi,Kita-ku, Osaka-city,530-0054 JAPAN	JPY $300,000 thousand	Engage in the research and development of new electronic components and testing and provide related technical consultation and services.
Workflow Enhancement Technology Inc.	2021/4/15	1F, No. 26--2, Taiyuan St., Zhubei City, Hsinchu County Taiwan 302 ROC	NTD $50,000 thousand	Engage in electronics components manufacturing, wholesale, and device trading services
Materials Analysis Technology US Corp.	2011/8/16	2480 N. First Street, Suite 280 San Jose, CA 95131	US Dollars $3,000 thousand	Engage in the research and development of new electronic components and testing and provide related technical consultation and services.

Note 1: Cancellation was completed on November 27, 2025.

3. Information of the same shareholders in controlling and subordinate companies: None.
4. Businesses covered by the entire affiliated companies
   The businesses of the Company and the affiliated companies engage in the research and development of new electronic components and testing and provide related technical consultation and services.

5. Information of Directors, Supervisors and General Manager of the affiliates

Unit: Share; %

Company name	Position	Representative	Shareholding	
			Number of shares	Shareholding percentage
Ma-tek International Inc.	Director	Representative of Materials Analysis Technology Inc.: Yong-Fen Hsieh	--	100 %
MA-tek (Shanghai) Ltd.	Chairperson	Yong-Fen Hsieh	--	100 %
	Director	Chien-Hua Wang, Scott Allen, Fu-Hua Chang		
MA-tek (Suzhou) Ltd.	Director	Yong-Fen Hsieh	--	100 %
	Supervisor	Fu-Hua Chang		
MA-tek (Xiamen) Ltd.	Chairperson	Yong-Fen Hsieh	--	100 %
	Director	Tung-Ming Wu, Fu-Hua Chang		
MA-tek Educational Consulting (Xiamen) Co., Ltd. (Note 1)	Chairperson	Yong-Fen Hsieh	--	100 %
	Director	Scott Allen		
Ma-tek Japan Inc.	Representative Director	Chien-Hua Wang	30,000	100 %
	Director	Yong-Fen Hsieh, Fu-Sheng Liao		
	Supervisor	Tung-Ming Wu		
Workflow Enhancement Technology Inc.	Chairperson	Yong-Fen Hsieh	5,000,000	100 %
	Supervisor	Ju-Lin Yang		
Ma-tek USA	Chairperson	Representative of Materials Analysis Technology Inc.: Yong-Fen Hsieh	--	100 %

Note 1: Cancellation was completed on November 27, 2025.

(II) Overview of operations of affiliated companies

Financial position of each of the affiliated companies and the operation results:

Unit: NTD thousand, for earnings (losses) per share (NTD)

Company name	Capital	Total Assets	Total Liabilities	Net worth	Operating Revenue	Operating Income (loss)	Net Income (after tax) for the current period	Earnings (losses) per share
Ma-tek International Inc.	944,313	3,941,475	-	3,941,475	-	-	154,559	Not applicable
MA-tek (Shanghai) Ltd.	709,651	4,316,232	806,161	3,510,071	1,981,989	309,914	276,384	Not applicable
MA-tek (Suzhou) Ltd.	175,960	344,677	243,628	101,049	65,557	(53,616)	(53,754)	Not applicable
MA-tek (Xiamen) Ltd.	229,604	1,001,009	557,383	443,626	319,861	(105,808)	(112,102)	Not applicable
MA-tek Educational Consulting (Xiamen) Co., Ltd. (Note 1)	-	-	-	-	-	-	-	Not applicable
Ma-tek Japan Inc.	71,753	1,282,891	865,896	416,995	845,726	326,195	207,537	6.92
Ma-tek USA	91,260	126,571	46,183	80,388	-	(10,074)	(4,077)	Not applicable
Workflow Enhancement Technology Inc.	50,000	63,459	4,930	58,529	31,487	8,654	7,156	1.43

Note 1: Cancellation was completed on November 27, 2025.

(III) Consolidated Financial Statements of Affiliated Companies

Statement of Consolidated Financial Report of Affiliated Companies

The entities to be included in the consolidated financial statements of affiliated enterprises in 2025 (from January 1, 2025, to December 31, 2025) pursuant to the “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” are the same as those to be included in the consolidated financial statements of the parent company and subsidiaries pursuant to IFRS No. 10. Further, the related information to be disclosed in the consolidated financial statement of affiliated enterprises has been disclosed in the said consolidated financial statements of the parent company and subsidiaries. Accordingly, it is not necessary for the Company to prepare the consolidated financial statements of affiliated enterprises separately.

Declared by

Company name: Materials Analysis Technology Inc.

Responsible person: Yong-Fen Hsieh

March 6, 2026

(IV) Affiliates report: None.

The Company is not a subordinate company as defined by the chapter on Affiliated Enterprises of the Company Act, therefore, it is exempted from preparing a report on the relationship between itself and its controlling company (the “affiliation report”).

II. In the most recent year and as of the annual report publication date, information relating to the process situation of the privately placed securities shall be disclosed. This information should cover the approval date and amount by the shareholders and board meetings, the basis and reasonableness of the pricing, selection of designated subscriber, necessity or reason of private placement, fund raising parties, qualifications conditions, number of subscriptions, relationship with the company, state of participation in the company operations, actual subscription or conversion price, difference between actual subscription or conversion price and reference price, the effect of the private placement on shareholders‘ equity. Additionally, for the period from receipt of payment in full to the completion of the related capital allocation plan, the status of use of the capital raised through the private placement of common shares, the implementation progress of the plan, and the realization of the benefits of the plan should be included: None.

III. Other necessary supplementary notes: None.

Seven. Major events

As of the recent year until the publication date of the annual report, any matter which has had a significant impact on shareholders' equity or the price for the securities referred to in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act: None.

Materials Analysis Technology Inc.

Chairperson: Yong-Fen Hsieh