



Stock Code: 6997

# **NEXTLINK TECHNOLOGY CO., LTD.**

## **2025 Annual Report**

Annual Report Website: <https://mops.twse.com.tw>  
Company Website: <https://www.nextlink.cloud>

**Printed on March 31, 2026**

I. Name, Job Title, Telephone Number, and Email Address of the Spokesperson and Acting Spokesperson

1. Spokesperson

Name: Ho, Kuan-Sheng

Job title: President

Tel: (02)8501-5055

Email: IR@nextlink.com.tw

2. Acting Spokesperson

Name: Chang, Chia-Ting

Job title: Chief Financial Officer

Tel: (02)8501-5055

Email: IR@nextlink.com.tw

II. Addresses and Telephone Numbers of Headquarters, Branch Offices, and Factories

Address: 5-8F., No. 267, Lequn 2nd Rd., Zhongshan Dist., Taipei City

Tel: (02)8501-5055

III. Name, Address, Website, and Telephone Number of Stock Transfer Agency

Name: Offshore Securities Unit, Oriental Securities Corp.

Address: 13-14F., No. 16, Xinzhan Rd., Banqiao Dist., New Taipei City

Tel: (02)7753-1899

Website: <https://www.osc.com.tw/>

IV. Names of CPAs in Most Recent Annual Financial Report, and Name, Address, Website, and Telephone Number of Accounting Firm

CPAs: Chao, Yung-Hsiang; Chen, Yen-Chun

Name of accounting firm: Deloitte & Touche

Address: 20F., No. 100, Songren Rd., Xinyi Dist., Taipei City

Tel: (02)2725-9988

Website: <https://www.deloitte.com.tw/>

V. Name of Overseas Securities Exchange and Method to Access Information on Said Securities:  
None

VI. Company Website <https://www.nextlink.cloud/>

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# Chapter 1 Letter to Shareholders

Dear Shareholders:

## I. Introduction

The year 2025 was a pivotal year for the deep integration of the global cloud industry and artificial intelligence (AI) technology. As Generative AI (GenAI) applications advanced from Proof of Concept (POC) to large-scale implementation, corporate demand for cloud computing capacity, data governance, and information security compliance is experiencing explosive growth. At the same time, although the global economy faces challenges from geopolitics and exchange rate fluctuations, the inelastic demand for digital transformation remains strong.

In a year filled with both opportunities and challenges, Nextlink continues to play a leading role in corporate digital transformation. We have not only deepened strategic cooperation with international public cloud giants such as Amazon Web Services (AWS), Google Cloud, and Microsoft Azure, but also benefited from the low-latency and compliance advantages brought by the launch of AWS infrastructure in Taiwan (Local Zone), successfully assisting numerous customers in the financial, retail, and high-tech manufacturing industries to accelerate their cloud adoption. In addition, we actively promote the research and development of our own products, leveraging AI-driven cloud management platforms to deliver greater value-added benefits to our clients. We are grateful for the support of all shareholders and the efforts of the management team. Despite facing headwinds such as the appreciation of the New Taiwan Dollar, Nextlink delivered steady revenue growth for 2025, demonstrating the resilience of our operating foundation.

## II. Operating Results for 2025

Benefiting from the continuous growth of cloud agency services and the increase in corporate demand for AI computing capacity, we achieved a strong performance in consolidated revenue this year and maintained double-digit revenue growth for the full year.

- **Profitability:** Total annual consolidated revenue reached NT\$4,452,485 thousand, representing an 11.2% year-on-year growth. Net profit after tax amounted to NT\$112,867 thousand, representing an 8.3% year-on-year decline. Although the gross profit margin and non-operating foreign exchange gains of certain quarters were suppressed due to the impact of exchange rate fluctuations from the appreciation of the New Taiwan Dollar against the U.S. Dollar this year, the profitability structure of our core business remained robust through the continued optimization of the product mix and high-margin “Professional Services” and “Managed Hosting Services”.
- **Overseas expansion:** Expanding into Vietnam, we signed a merger and acquisition

agreement with Renova Cloud to broaden its business footprint in Southeast Asia.

### **III. Future Development Strategies of the Company**

Looking ahead to 2026 and beyond, Nextlink will uphold the core philosophy of “Multi-cloud Growth, AI Empowerment, and Cross-border Expansion”, focusing on the following strategic priorities in pursuit of its vision of becoming the most advanced cloud system integration technology services company in the Asia-Pacific region:

#### **1. Strengthen the three core engines to optimize the revenue structure**

We will aggressively drive the three core engines of “Cloud Integration”, “Professional Services”, and “Product R&D” to create a comprehensive cloud ecosystem. Transforming from a pure sales agent into a high-value-added technical service provider, we will optimize the overall profit structure by increasing the revenue proportion of high-margin professional services and proprietary products. We are committed to extending our technical services from the base layer architecture to the application layer, providing customers with one-stop digital transformation solutions.

#### **2. Focus on industrial applications to implement AI empowerment**

To deepen our market penetration, we have established a “3+1” industry-focused strategy, targeting the finance, retail, manufacturing, and public sectors. We will combine GenAI and data application technologies to assist enterprises in establishing their own dedicated “Enterprise Brains” and AI knowledge agents. Through deep alliances with original equipment manufacturers and independent software vendors, we will create differentiated solutions for the aforementioned key industries, assisting customers in transforming AI into substantive productivity.

#### **3. Accelerate R&D of proprietary products to build a high-stickiness ecosystem**

We will continue to invest R&D resources to optimize our proprietary SaaS products, including the intelligent cloud management platform “AICOM” and the enterprise AI application agent “LEMMA”, which have been listed on AWS Marketplace. In the future, we also plan to take our Managed Security Services Provider (MSSP) service into international markets, making it a key driver for growth.

#### **4. Expanding the Asia-Pacific footprint**

We are rooted in Taiwan and looking toward the Asia-Pacific. We will actively replicate our successful experience in cloud hosting and technical services from Taiwan to accelerate our expansion into the Southeast Asian (ASEAN) market. By establishing overseas bases or forming strategic alliances with local partners, we will export the proprietary services of Nextlink to regions such as Malaysia, Singapore, and Vietnam to create a second growth curve.

Nextlink is well-prepared to embrace the new era of cloud intelligence with greater strategic

agility and stronger technical capabilities. We will continue to refine our four core competencies: Multi-cloud technology, cross-border services, managed hosting services, and integrated R&D, to move forward steadily through an ever-evolving digital era and strive to maximize value for the Company and its shareholders.

Finally, we would like to express our gratitude to each of our shareholders for your unwavering trust and support. In the face of the digital wave and sustainability responsibilities, we commit to continuous innovation to drive the robust growth of the Company in the marketplace and create long-term value for you.

Sincerely,

Chairman: Ching, Chee

President: Ho, Kuan-Sheng

## Chapter 2 Corporate Governance Report

### I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branch Offices (I) Directors and Supervisors

#### Information on Directors and Supervisors (I)

Unit: Shares; March 31, 2026

Title	Nationality or place of registration	Name	Gender/age	Date of election (appointment)	Term of office	Date first elected	Shares held when elected		Current shares held		Shares currently held by spouse and minor children		Shares held under the names of others		Major experience (education)	Concurrent positions held in the Company and other companies	Other heads, directors, or supervisors who are spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Chairman	R.O.C.	New Century InfoComm Tech Co., Ltd.	—	2023/11/7	3 years	2019/5/21	13,465,900	67.29%	12,737,907	57.64%	—	—	—	—	—	—	—	—	—	—
	R.O.C.	Representative: Ching, Chee	Female 61-70	2024/4/30	3 years	2024/4/30	—	—	2,000	0.01%	—	—	—	—	Ph.D. in Management Information Systems, Purdue University, USA  Master of Management Information Systems, University of South Carolina, USA  Bachelor of Business Administration, International Trade Group, National Taiwan University  Vice President of Technology Development, AT&T	President and Director, Far EastTone Telecommunications Co., Ltd. Chairman and President, Far Eastern Info Service (Holding) Ltd.  Chairman, Arcoa Communication Co., Ltd. Chairman, Prime EcoPower Co., Ltd. Chairman, Yuanshi Digital Technology Co., Ltd. Chairman, IDEAWORKS Entertainment Co., Ltd. Chairman, Field Delivery Service Co., Ltd. Chairman, Amplified Stream Platform Technology Inc. Chairman, InSynerger Technology Co., Ltd. President and Chairman, New Century InfoComm Tech Co., Ltd. Director, Far Eastern Department Stores Ltd. Director, Pacific SOGO Department Stores Co., Ltd. Director, Ding Ding Integrated Marketing Service Co., Ltd. Director, Far Eastern Electronic Toll Collection Co., Ltd. Director, FETC International Co, Ltd.	—	—	—	—
Director	R.O.C.	New Century InfoComm Tech Co., Ltd.	—	2023/11/7	3 years	2019/5/21	13,465,900	67.29%	12,737,907	57.64%	—	—	—	—	—	—	—	—	—	—

Title	Nationality or place of registration	Name	Gender/age	Date of election (appointment)	Term of office	Date first elected	Shares held when elected		Current shares held		Shares currently held by spouse and minor children		Shares held under the names of others		Major experience (education)	Concurrent positions held in the Company and other companies	Other heads, directors, or supervisors who are spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Director	R.O.C.	Representative: Tseng, Shih-Yuan (Note 3)	Male 51-60	2023/11/7	3 years	2019/5/21	—	—	5,000	0.02%	—	—	—	—	Master of Science in Industrial Engineering, Lehigh University, USA Executive Vice President, Ericsson North East Asia & General Manager, China Mobile National Business Unit President, Ericsson Taiwan	Executive Vice President, Far EasTone Telecommunications Co., Ltd. Chairman, New Prosperity Resources Co., Ltd. Chairman, Information Security Service Digital United Inc. Chairman, Lemtech Holdings Co., Limited (Cayman) Chairman, Digital United Information Technologies (Shanghai) Co., Ltd. Director, New Century InfoComm Tech Co., Ltd. Director, Field Delivery Service Co., Ltd. Director, Sino Lead Enterprise Limited Director, Far Eastern Electronic Toll Collection Co., Ltd. Director, Prime EcoPower Co., Ltd. Director, FETC International Co., Ltd. Manager, System Integration Branch, Far EasTone Telecommunications Co., Ltd. Manager, Kaohsiung Branch, New Prosperity Resources Co., Ltd. Director, Microfusion (HK) Technology Co., Limited Director, MICROFUSION TECHNOLOGY (MY) SDN. BHD Director, NEXTLINK (SG) TECHNOLOGY PTE. LTD	—	—	—	—
Director	R.O.C.	New Century InfoComm Tech Co., Ltd.	—	2023/11/7	3 years	2019/5/21	13,465,900	67.29%	12,737,907	57.64%	—	—	—	—	—	—	—	—	—	

Title	Nationality or place of registration	Name	Gender/age	Date of election (appointment)	Term of office	Date first elected	Shares held when elected		Current shares held		Shares currently held by spouse and minor children		Shares held under the names of others		Major experience (education)	Concurrent positions held in the Company and other companies	Other heads, directors, or supervisors who are spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Director	R.O.C.	Representative: Lin, Hsiu-Ying	Female 61-70	2023/11/7	3 years	2019/5/21	—	—	2,000	0.01%	—	—	—	—	Master of Science in Finance, University of Wisconsin, USA Manager, Vishay General Semiconductor Taiwan Ltd.	Chief Financial Officer & Executive Vice President, Far EasTone Telecommunications Co., Ltd. Chairman, Microfusion Technology Co., Ltd. Chairman, New Diligent Limited Director, Data Express Infotech Co., Ltd. Director, Far Eastern Info Service (Holding) Ltd. Supervisor, Information Security Service Digital United Inc. Director, Lemtech Holdings Co., Limited (Cayman) Director, Far Reach Entertainment Co., Ltd. Supervisor, Yuanshi Digital Technology Co., Ltd. Supervisor, Arcoa Communication Co., Ltd. Supervisor, New Century InfoComm Tech Co., Ltd. Supervisor, New Prosperity Resources Co., Ltd. Supervisor, Yuan Cing Co., Ltd. Supervisor, Amplified Stream Platform Technology Co., Ltd. Supervisor, Prime EcoPower Co., Ltd. Supervisor, Digital United Information Technologies (Shanghai) Co., Ltd. Supervisor, Far EasTone Insurance Agency Co., Ltd. Supervisor, IDEAWORKS Entertainment Co., Ltd. Supervisor, Mission International Co., Ltd. Supervisor, Field Delivery Service Co., Ltd. Supervisor, Ding Ding Integrated Marketing Service Co., Ltd. Supervisor, Far Eastern Electronic Toll Collection Co., Ltd. Supervisor, FETC International Co., Ltd.	—	—	—	—
Director	British Virgin Islands	Avalion Enterprises Limited (BVI)	—	2023/11/7	3 years	2019/5/21	4,771,100	23.84%	4,443,093	20.10%	—	—	—	—			—	—	—	—

Title	Nationality or place of registration	Name	Gender/age	Date of election (appointment)	Term of office	Date first elected	Shares held when elected		Current shares held		Shares currently held by spouse and minor children		Shares held under the names of others		Major experience (education)	Concurrent positions held in the Company and other companies	Other heads, directors, or supervisors who are spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Director	R.O.C.	Representative: Ho, Kuan-Sheng	Male 51-60	2023/11/7	3 years	2019/5/21	—	—	92,500	0.42%	—	—	—	—	Master of International Business Administration (IMBA), San Diego State University, USA Asia Pacific Regional Manager, TILGIN AB (Sweden) Head of Operations, Anamo Microelectronics Inc.	President, the Company Person in Charge, Avalion Enterprises Limited (BVI) Director and President, Microfusion Technology Co., Ltd. Director and President, Nextlink (HK) Technology Co., Limited President, Microfusion (HK) Technology Co., Limited Supervisor, Shanghai Naislink Information Technology Co., Ltd. Director and President, MICROFUSION TECHNOLOGY (MY) SDN. BHD Director and President, NEXTLINK (SG) TECHNOLOGY PTE. LTD Chairman, Chinafortis Investment Co., Ltd. Director, Golden Peacock Industrial Co., Ltd.	—	—	—	—
Independent Director	R.O.C.	Shu, Yi-Peng	Male 61-70	2023/11/7	3 years	2023/11/7	—	—	—	—	—	—	—	—	Master of Science in Computer Science and Information Engineering, National Taiwan University Bachelor of Science in Electronic Engineering, St. John's University Executive Vice President of Information Technology Group, Far EasTone Telecommunications Co., Ltd. Vice President, KG Telecommunications Co., Ltd. Vice President, Internet Communications Department, Citibank Manager of Information Department, HP Taiwan Information Technology Co., Ltd. Information Engineer, Nan Shan Life Insurance Co., Ltd.	Honorary IT Consultant, Kindred Plus Philanthropic Foundation of Taipei	—	—	—	—

Title	Nationality or place of registration	Name	Gender/age	Date of election (appointment)	Term of office	Date first elected	Shares held when elected		Current shares held		Shares currently held by spouse and minor children		Shares held under the names of others		Major experience (education)	Concurrent positions held in the Company and other companies	Other heads, directors, or supervisors who are spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Independent Director	R.O.C.	Lu, Chih-Hung	Male 51-60	2023/11/7	3 years	2023/11/7	—	—	—	—	—	—	—	—	Master of Electronics Engineering, National Yang Ming Chiao Tung University Bachelor of Electrical Engineering, Tatung University Corporate Consultant, CID Technology Co., Ltd. Executive Vice President, PixArt Imaging Inc Director, King Yuan Electronics Co., Ltd. Corporate Director, Feature Integration Technology Inc. Independent Director, Hycon Technology Corporation  Senior Consultant, IDC International Data Corporation	Senior Advisor, China Development Capital	—	—	—	—
Independent Director	R.O.C.	Tsao, Hui-Ling	Female 61-70	2023/11/7	3 years	2023/11/7	—	—	—	—	—	—	—	—	Certified Public Accountant of the Republic of China Master of Accounting, National Chengchi University Bachelor of Accounting, National Taiwan University Chief Consultant, Seeding Consulting Co., Ltd. Executive Vice President and CFO, Arcoa Communication Co., Ltd. Finance Associate Manager, Far EasTone Telecommunications Co., Ltd Division Director, Walsin Lihwa Corporation Manager, Deloitte & Touche	Person in Charge, An Hui Management Consulting Co., Ltd.	—	—	—	—

Title	Nationality or place of registration	Name	Gender/age	Date of election (appointment)	Term of office	Date first elected	Shares held when elected		Current shares held		Shares currently held by spouse and minor children		Shares held under the names of others		Major experience (education)	Concurrent positions held in the Company and other companies	Other heads, directors, or supervisors who are spouses or relatives within the second degree of kinship			Notes
							Shares	Shareholding	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Independent Director	R.O.C.	Pao, Shih-Tzu (Note 3)	Male 61-70	2024/6/17	2 years	2024/6/17	—	—	—	—	—	—	—	—	Master's degree, New Jersey Institute of Technology, USA Master of Science, Institute of Health Policy and Management, National Taiwan University Bachelor of Computer Science, Tamkang University Vice President and Business Group Chief Information Officer, Hon Hai Precision Industry Co., Ltd. Global Chief Information Officer, ASUSTeK Computer Inc. Head of Information Department, Synnex Technology International Corporation (USA) Head of Information Department, FIC America Corporation IT Manager, MiTAC-Synnex Group	Director, U-an Co., Ltd.	—	—	—	—

Note 1: Where the Chairman and the President or person of equivalent rank (the highest-ranking manager) of the Company are the same person, spouses, or relatives within the first degree of kinship, relevant information regarding the reasons, reasonableness, necessity, and response measures (such as increasing the number of independent director seats and ensuring that more than half of the directors do not concurrently serve as employees or managers) shall be explained.

Note 2: The number of shares is based on the register of shareholders.

Note 3: Independent Director Mr. Pao, Shih-Tzu was elected at the Annual General Meeting of Shareholders on June 17, 2024, with a term of office from June 17, 2024 to November 6, 2026. Corporate Shareholder New Century InfoComm Tech Co., Ltd. reappointed its representative for the 4th term of the Board of Directors, appointing Mr. Tseng, Shih-Yuan to take over the position effective from July 1, 2025, and the original representative, Ms. Li, Ho-Yin stepped down on the same day.

1. Major shareholders of corporate shareholders

March 31, 2026

Name of corporate shareholder	Major shareholders of corporate shareholder
New Century InfoComm Tech Co., Ltd.	Far EasTone Telecommunications Co., Ltd.(100%)
Avalion Enterprises Limited (BVI)	Ho, Kuan-Sheng (80.0%), Ho, Kuan-Ying (10.0%), Pai, Chuan-Chiang (10.0%)

2. Where major shareholders of corporate shareholders are corporations, their major shareholders

March 31, 2026

Name of corporation	Major shareholders of the corporation	Shareholding
Far EasTone Telecommunications Co., Ltd.	Yuan Ding Investment Corporation	29.57%
	Cathay Life Insurance Co., Ltd.	4.79%
	Bank of Taiwan as Custodian for Yuanta Taiwan High Dividend Low Volatility ETF Securities Investment Trust Fund	3.47%
	KG Life Insurance Co., Ltd.	3.40%
	Hon Hai Precision Industry Co., Ltd.	3.25%
	Taishin International Bank Co., Ltd. as Custodian for Cathay Taiwan High Dividend Umbrella Securities Investment Trust Fund – Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	3.20%
	Prudential International Life Insurance Co., Ltd.	2.65%
	Chunghwa Post Co., Ltd.	2.26%
	Asia Cement Corporation	2.25%
	Labor Pension Fund (New System)	1.53%

Information on directors and supervisors (II)

1. Disclosure of professional qualifications of directors and supervisors and independence of independent directors:

Conditions Name	Professional qualifications and experience (Note 1)	Independence status (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
New Century InfoComm Tech Co., Ltd. Representative : Ching, Chee	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	Not applicable	0
New Century InfoComm Tech Co., Ltd. Representative : Tseng, Shih-Yuan	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	Not applicable	0
New Century InfoComm Tech Co., Ltd. Representative : Lin, Hsiu-Ying	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	Not applicable	0
Avalion Enterprises Limited (BVI) Representative : Ho, Kuan-Sheng	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	Not applicable	0

Name	Conditions	Professional qualifications and experience (Note 1)	Independence status (Note 2)	No. of other public companies at which the person concurrently serves as an independent director
Shu, Yi-Peng	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	All independent directors of the Company meet the following conditions: √ In compliance with Article 14-2 of the Securities and Exchange Act promulgated by the Financial Supervisory Commission (FSC) and the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies"	√ The individual, their spouse, and relatives within the second degree of kinship do not hold positions as directors, supervisors, or employees of the Company or its affiliates. √ The individual (or through others), their spouse, and minor children do not hold shares in the Company √ No remuneration was received from the Company or its affiliates for providing commercial, legal, financial, or accounting services in the past two years	0
Lu, Chih-Hung	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	All independent directors of the Company meet the following conditions: √ In compliance with Article 14-2 of the Securities and Exchange Act promulgated by the Financial Supervisory Commission (FSC) and the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies"	√ The individual, their spouse, and relatives within the second degree of kinship do not hold positions as directors, supervisors, or employees of the Company or its affiliates. √ The individual (or through others), their spouse, and minor children do not hold shares in the Company √ No remuneration was received from the Company or its affiliates for providing commercial, legal, financial, or accounting services in the past two years	0
Tsao, Hui-Ling	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	All independent directors of the Company meet the following conditions: √ In compliance with Article 14-2 of the Securities and Exchange Act promulgated by the Financial Supervisory Commission (FSC) and the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies"	√ The individual, their spouse, and relatives within the second degree of kinship do not hold positions as directors, supervisors, or employees of the Company or its affiliates. √ The individual (or through others), their spouse, and minor children do not hold shares in the Company √ No remuneration was received from the Company or its affiliates for providing commercial, legal, financial, or accounting services in the past two years	0
Pao, Shih-Tzu	For relevant education and experience, please refer to the information on directors on pages 4-9. The individual possesses extensive experience in relevant industries and corporate business management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	All independent directors of the Company meet the following conditions: √ In compliance with Article 14-2 of the Securities and Exchange Act promulgated by the Financial Supervisory Commission (FSC) and the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies"	√ The individual, their spouse, and relatives within the second degree of kinship do not hold positions as directors, supervisors, or employees of the Company or its affiliates. √ The individual (or through others), their spouse, and minor children do not hold shares in the Company √ No remuneration was received from the Company or its affiliates for providing commercial, legal, financial, or accounting services in the past two years	0

Note 1: Professional qualifications and experience: State the professional qualifications and experience of individual directors and supervisors. If a member of the Audit Committee possesses accounting or financial expertise, their accounting or financial background and work experience shall be stated. In addition, please state whether there are no circumstances set forth in any of the items of Article 30 of the Company Act.

Note 2: Independent directors shall state their compliance with independence requirements, including but not limited to whether they,

their spouses, or relatives within the second degree of kinship serve as a director, supervisor, or employee of the Company or its affiliates; the number and percentage of shares held in the Company by themselves, their spouses, or relatives within the second degree of kinship (or held in the name of others); whether they serve as a director, supervisor, or employee of a company having a specific relationship with the Company (refer to the provisions of Subparagraphs 5 to 8, Paragraph 1, 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, accounting, or other services to the Company or its affiliates in the most recent two years.

## 2. Diversity and Independence of the Board of Directors

### (1) Board diversity:

To strengthen the structure of the Board of Directors, the Company selects Board members by considering each individual director's professional competencies and gender equality elements, ensuring diversity.

Item	Diversity policy objectives	Status of achievement
Professional competence	Each area, including law, accounting, industry, finance, marketing or technology, and professional and industrial knowledge required for the company's business, shall account for one or more seats to achieve complementary effects, supervise company operations, and strive to maximize shareholder interests.	Currently, all eight directors possess capabilities in operational judgment, business management, and crisis management, as well as a high degree of international market perspective and professional leadership and decision-making abilities.  Two directors possess expertise in accounting and financial analysis, and six possess professional industry knowledge regarding the industry to which the Company belongs.
Gender equality	Female directors shall account for no less than one-third of Board seats.	Currently, three out of the eight directors are female directors, representing 37.5%.
Independence	Independent directors shall account for no less than one-third of Board seats.	Currently, four out of the eight directors are independent directors, representing 50%.

The diversity of the board members is listed as follows:

Diversity criteria Name	Basic components								Professional capabilities and industry experience							
	Nationality	Gender/ age	Employee status				Tenure of independent directors		Operational judgment	Accounting and financial analysis	Business management	Crisis management	Industry knowledge	Global market perspective	Leadership	Decision- making
				41-50	51-60	Over 61	Less than 3 years	Over 3 years								
New Century InfoComm Tech Co., Ltd. Representative: Ching, Chee	R.O.C.	Female	—	—	—	✓	—	—	✓	—	✓	✓	✓	✓	✓	✓
New Century InfoComm Tech Co., Ltd. Representative: Tseng, Shih-Yuan	R.O.C.	Male	—	—	✓	—	—	—	✓	—	✓	✓	✓	✓	✓	✓
New Century InfoComm Tech Co., Ltd. Representative: Lin, Hsiu-Ying	R.O.C.	Female	—	—	—	✓	—	—	✓	✓	✓	✓	✓	✓	✓	✓
Avalion Enterprises Limited (BVI) Representative: Ho, Kuan-Sheng	R.O.C.	Male	✓	—	✓	—	—	—	✓	—	✓	✓	✓	✓	✓	✓
Shu, Yi-Peng	R.O.C.	Male	—	—	—	✓	✓	—	✓	—	✓	✓	✓	✓	✓	✓
Lu, Chih-Hung	R.O.C.	Male	—	—	✓	—	✓	—	✓	—	✓	✓	✓	✓	✓	✓
Tsao, Hui-Ling	R.O.C.	Female	—	—	—	✓	✓	—	✓	✓	✓	✓	—	✓	✓	✓
Pao, Shih-Tzu	R.O.C.	Male	—	—	—	✓	✓	—	✓	—	✓	✓	✓	✓	✓	✓

(2) Independence of the Board of Directors:

A. Board of Directors structure:

The election and appointment procedures for the Company's Directors are transparent and impartial, in compliance with the Company's "Articles of Incorporation", "Director Election Regulations", "Corporate Governance Best Practice Principles", "Regulations Governing the Appointment and Compliance Matters of Independent Directors of Public Companies", and Article 14-2 of the Securities and Exchange Act regarding the qualifications of independent directors. The composition of the current Board of Directors consists of four independent directors (50.0%) and four non-independent directors (50.0%), among which two directors (25.0%) serve as the Chairman and the President, respectively. Among the eight directors of the current Board of Directors of the Company, there are three female directors (37.5%), and the four independent directors also include one female.

B. The Board of Directors is independent:

To protect shareholders' rights and uphold the principle of equitable treatment of shareholders, the Company has established a fair, impartial, and transparent director election process that encourages shareholder participation. A cumulative voting system is implemented in accordance with the Company Act to fully reflect shareholder opinions.

The eight directors of the Company comply with the provisions of Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act; more than half of the seats among the directors shall not have a relationship of spouse or relative within the second degree of kinship, and there is no circumstance where the number of directors is less than five due to the dismissal of any director for any reason. In accordance with the laws and regulations of the competent authority, the Company has specified in its Articles of Incorporation that the election of directors shall adopt a candidate nomination system. The Company has prudently evaluated the qualifications, academic and professional backgrounds of the nominees to ensure that none of the circumstances listed in the items of Article 30 of the Company Act apply, and has handled the matter in accordance with the provisions of Article 192-1 of the Company Act.

(II) President, vice presidents, assistant vice presidents, and heads of departments and branch offices

Unit: Shares; March 31, 2026

Title	Nationality	Name	Gender	Date of election (appointment)	Shares held		Shares held by spouse and minor children		Shares held under the names of others		Major experience (education)	Positions concurrently held in other companies	Managers who are spouses or relatives within second degree of kinship			
					Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
President	R.O.C.	Ho, Kuan-Sheng	Male	2006.10.16	92,500	0.42%	—	—	—	—	MBA, San Diego State University, USA Asia Pacific Regional Manager, TILGIN AB (Sweden) Director of Sales Division, Anamo Microelectronics Inc.	Person in Charge, Avalion Enterprises Limited (BVI) Director and President, Microfusion Technology Co., Ltd. Director and President, Nextlink (HK) Technology Co., Limited President, Microfusion (HK) Technology Co., Limited Supervisor, Shanghai Naislink Information Technology Co., Ltd. Director and President, MICROFUSION TECHNOLOGY (MY) SDN. BHD Director and President, NEXTLINK (SG) TECHNOLOGY PTE. LTD Director, Shin Ming Industrial Co., Ltd. Chairman, Chinafortis Investment Co., Ltd.	—	—	—	—

Title	Nationality	Name	Gender	Date of election (appointment)	Shares held		Shares held by spouse and minor children		Shares held under the names of others		Major experience (education)	Positions concurrently held in other companies	Managers who are spouses or relatives within second degree of kinship			
					Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Vice President of Technical Operations Center (Head of R&D and Chief Information Security Officer)	R.O.C.	Sung, Ching-Yun	Male	2022.11.01	78,500	0.36%	—	—	—	—	Bachelor of Mechanical Engineering, National Taipei Institute of Technology Engineer, Institute for Information Industry Assistant Vice President, Yi Syuan International Co., Ltd. Manager, Taiwan On Line Co., Ltd.	None	—	—	—	—
Vice President, Foresight Office, Office of the President	R.O.C.	Juan Lu, Cheng-Hsi	Male	2023.10.11	10,000	0.05%	—	—	—	—	Asset Management Institute, Chang Gung University Representative and Sr. Director of Engineering, Taiwan Kai Yi Technology Co., Ltd. Vice President of Product and Technology Development, Ray-Jay Big Data Technology Co., Ltd. Chief Technology Officer, Taroko Software Co., Ltd.	None	—	—	—	—
Vice President of Finance Center (Chief Financial Officer & Chief Accounting Officer)	R.O.C.	Chang, Chia-Ting	Female	2023.12.01	32,500	0.15%	—	—	—	—	Bachelor of Accounting, Soochow University Manager, Herong Intellectual Property Co., Ltd. Assistant Manager, CoreSolid Storage Corporation Assistant Manager, KPMG Taiwan	Chief Financial Officer, Microfusion Technology Co., Ltd. Chief Financial Officer, Nextlink(Hong Kong) Cloud Technology Co., Ltd. Chief Financial Officer, Microfusion (HK) Technology Co., Limited	—	—	—	—

Title	Nationality	Name	Gender	Date of election (appointment)	Shares held		Shares held by spouse and minor children		Shares held under the names of others		Major experience (education)	Positions concurrently held in other companies	Managers who are spouses or relatives within second degree of kinship			
					Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
												CFO/Director/Legal Representative, Shanghai Nice Link Information Technology Chief Financial Officer, MICROFUSION TECHNOLOGY (MY) SDN. BHD. Chief Financial Officer, NEXTLINK (SG) TECHNOLOGY PTE. LTD.				
Director of Management Center and Chief Sustainability Officer	R.O.C.	Ho, Shu-Hui	Female	2024.11.04	46,900	0.44%	—	—	—	—	Master of Human Resource Management, National Sun Yat-sen University dentsu international HRBP Deputy Manager of Human Resources Division, Far EasTone Telecommunications Co., Ltd. Human Resources Specialist, Yulon Motor Co., Ltd	None	—	—	—	—
Vice President, Hong Kong Business Center (Note 5)	Hong Kong	Yen, Ying-Tzu	Female	2020.07.06	—	—	—	—	—	—	Bachelor of Science, University of Toronto General Manager (Asia), Cative General Manager, Blue Umbrella Limited Sales Manager, Wisers Information Limited	None	—	—	—	—

Title	Nationality	Name	Gender	Date of election (appointment)	Shares held		Shares held by spouse and minor children		Shares held under the names of others		Major experience (education)	Positions concurrently held in other companies	Managers who are spouses or relatives within second degree of kinship			
					Shares	Shareholding	Shares	Shareholding	Shares	Shareholding			Title	Name	Relationship	
Audit Officer	R.O.C.	Liang, Yi-Lin	Female	2024.06.19	5,000	0.02%	—	—	—	—	Bachelor of Accounting, National Taipei University Audit Manager, Comet Group Assistant Manager, PwC Taiwan	None	—	—	—	—
Corporate Governance Officer	R.O.C.	Hsieh, Ching-Yi	Female	2024.06.19	1,000	—	100	0.00%	—	—	Bachelor of Business Administration, Shih Hsin University Audit Officer, Planet Technology Corporation	None	—	—	—	—

Note 1: The number of shares is based on the register of shareholders.

Note 2: Information regarding the President, Vice Presidents, Assistant Vice Presidents, and managers of departments and branches, or equivalent positions, shall be disclosed regardless of the job titles.

Note 3: Professional experience relevant to the current role shall be disclosed. If an individual previously held a position at an auditing CPA firm or a related enterprise during the aforementioned period, the title and responsibilities of such position shall be specified.

Note 4: If the President (or equivalent highest-ranking executive) and the Chairman are the same individual, spouses, or first-degree relatives, the reasons for such circumstances, their rationale, necessity, and corresponding mitigating measures (e.g., increasing the number of independent directors and ensuring that a majority of directors do not concurrently serve as employees or managers) shall be disclosed in detail.

Note 5: Ms. Yen, Ying-Tzu, Vice President of the Hong Kong Business Center, stepped down on June 6, 2025.



Title	Name	Directors' remuneration								Sum of A+B+C+D and ratio to net income		Relevant remuneration received by directors concurrently serving as employees								Sum of A+B+C+D+E+F+G and ratio to net income		Compensation paid to directors from non-consolidated entities (H)	
		Remuneration (A)		Retirement pay (B)		Directors' remuneration (C)		Business execution expenses (D)				Salaries, bonuses, and special allowances (E)		Retirement pay (F)		Employee compensation (G)							
		The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports		The Company

Remuneration brackets

Remuneration brackets for the directors of the Company	Name of director			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company	All companies in the financial reports	The Company	All companies in the financial reports
Less than NT\$1,000,000	Ching, Chee; Tseng, Shih-Yuan; Li, Ho-Yin; Lin, Hsiu-Ying; Ho, Kuan-Sheng; Tsao, Hui-Ling; Shu, Yi-Peng; Lu, Chih-Hung; Pao, Shih-Tzu	Ching, Chee; Tseng, Shih-Yuan; Li, Ho-Yin; Lin, Hsiu-Ying; Ho, Kuan-Sheng; Tsao, Hui-Ling; Shu, Yi-Peng; Lu, Chih-Hung; Pao, Shih-Tzu	Ching, Chee; Tseng, Shih-Yuan; Li, Ho-Yin; Lin, Hsiu-Ying; Tsao, Hui-Ling; Shu, Yi-Peng; Lu, Chih-Hung; Pao, Shih-Tzu	Ching, Chee; Tseng, Shih-Yuan; Li, Ho-Yin; Lin, Hsiu-Ying; Tsao, Hui-Ling; Shu, Yi-Peng; Lu, Chih-Hung; Pao, Shih-Tzu
NT\$1,000,000 (inclusive) to NT\$2,000,000 (exclusive)	—	—	—	—
NT\$2,000,000 (inclusive) to NT\$3,500,000 (exclusive)	—	—	—	—
NT\$3,500,000 (inclusive) to NT\$5,000,000 (exclusive)	—	—	—	—
NT\$5,000,000 (inclusive) to NT\$10,000,000 (exclusive)	—	—	Ho, Kuan-Sheng	Ho, Kuan-Sheng
NT\$10,000,000 (inclusive) to NT\$15,000,000 (exclusive)	—	—	—	—
NT\$15,000,000 (inclusive) to NT\$30,000,000 (exclusive)	—	—	—	—
NT\$30,000,000 (inclusive) to NT\$50,000,000 (exclusive)	—	—	—	—
NT\$50,000,000 (inclusive) to NT\$100,000,000 (exclusive)	—	—	—	—
NT\$100,000,000 and above	—	—	—	—
Total	9 persons	9 persons	9 persons	9 persons

(II) Remuneration of the President and Vice Presidents

Unit: NT\$ thousand

Title	Name	Salary (A)		Retirement pay (B)		Bonuses and special allowances (C)		Employee compensation (D)				Sum of A+B+C+D and ratio to net income (%)		Remuneration received from invested enterprises other than subsidiaries or from the parent company
		The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company	All companies in the financial reports	The Company		All companies in the financial reports		The Company	All companies in the financial reports	
								Amount in cash	Amount in stock	Amount in cash	Amount in stock			
President	Ho, Kuan-Sheng	10,971	13,939	387	429	2,958	3,552	0	—	0	—	14,316 12.68%	17,920 15.88%	—
Vice President	Sung, Ching-Yun													
Vice President	Juan Lu, Cheng-Hsi													
Vice President	Yen, Ying-Tzu (Note 1)													
Vice President	Chang, Chia-Ting (Note 2)													

Note 1: Ms. Yen, Ying-Tzu stepped down as Vice President on June 6, 2025.

Note 2: The Board of Directors approved a promotion on May 12, 2025; Ms. Chang, Chia-Ting was newly appointed as Vice President, effective May 15

### Remuneration brackets

Remuneration brackets for the President and each Vice President of the Company	Names of President and Vice Presidents	
	The Company	All companies in the financial reports
Less than NT\$1,000,000	—	—
NT\$1,000,000 (inclusive) to NT\$2,000,000 (exclusive)	Chang, Chia-Ting	Chang, Chia-Ting
NT\$2,000,000 (inclusive) to NT\$3,500,000 (exclusive)	Sung, Ching-Yun	Sung, Ching-Yun
NT\$3,500,000 (inclusive) to NT\$5,000,000 (exclusive)	Juan Lu, Cheng-Hsi	Juan Lu, Cheng-Hsi; Yen, Ying-Tzu
NT\$5,000,000 (inclusive) to NT\$10,000,000 (exclusive)	Ho, Kuan-Sheng	Ho, Kuan-Sheng
NT\$10,000,000 (inclusive) to NT\$15,000,000 (exclusive)	—	—
NT\$15,000,000 (inclusive) to NT\$30,000,000 (exclusive)	—	—
NT\$30,000,000 (inclusive) to NT\$50,000,000 (exclusive)	—	—
NT\$50,000,000 (inclusive) to NT\$100,000,000 (exclusive)	—	—
NT\$100,000,000 and above	—	—
Total	4 persons	4 persons

Names of managers to whom employee compensation was distributed  
and the status of such distribution

Unit: In thousands of NTD  
December 31, 2025

	Title	Name	Amount in stock	Amount in cash	Total	Ratio of total amount to net profit after tax (%)
Managers	President	Ho, Kuan-Sheng	—	—	—	—
	Vice President	Sung, Ching-Yun				
	Vice President	Juan Lu, Cheng-Hsi				
	Vice President, CFO, and Chief Accounting Officer	Chang, Chia-Ting				
	Chief Sustainability Officer	Ho, Shu-Hui				
	Corporate Governance Officer	Hsieh, Ching-Yi				

(III) Compare and explain the analysis of the ratio of total compensation paid by the Company and all consolidated entities to the Company's directors, supervisors, president, and vice president over the past two years relative to individual post-tax net profit; and clarify the compensation payment policies, criteria, and structure, remuneration determination procedures, and their correlation with operational performance and future risks:

1. Analysis of the ratio of remuneration paid to directors, supervisors, president, and vice presidents of the Company relative to individual net profit (loss) after tax in the last two years

Item \ Year	Ratio of total compensation to net profit after tax (loss)			
	2024		2025	
	The Company	All companies in the financial reports	The Company	All companies in the financial reports
Director	6.60%	6.60%	8.00%	8.00%
Supervisor	—	—	—	—
President and Vice Presidents	19.39%	25.09%	12.68%	15.88%

2. Policies, standards, structure, and procedures for determining compensation, as well as the correlation between compensation, operational performance, and future risks

(1) Policies, standards, and composition of remuneration:

The remuneration paid by the Company to managers can be divided into two categories: salary, bonuses, Salary, referred to as compensation under the Company Act, is determined based on factors such as job responsibilities, the overall environment, and market levels to reflect job performance; bonuses are approved based on the

performance achievement rate of the managers' job responsibilities and their degree of contribution. Employee compensation is determined in accordance with the provisions of the Company's Articles of Incorporation and, upon resolution and approval by the Remuneration Committee and the Board of Directors, shall be reported to the annual general meeting of shareholders each year in accordance with the law.

(2) Procedures for determining remuneration:

In accordance with Article 24 of the Articles of Incorporation, where the Company records profits in any given year, no more than 2% of such profits shall be allocated as directors' remuneration, and 1% to 2% as employee compensation, of which no less than 10% shall be paid to junior employees. However, when the Company still has accumulated losses, it shall first set aside a reserve amount to offset the losses. Employee compensation may be distributed in the form of cash or stock, and the recipients thereof may include employees of controlling or subordinate companies who meet certain qualifying conditions, with such conditions to be determined by the Board of Directors.

(3) Correlation with operating performance and performance evaluation:

Managerial remuneration is correlated with operating performance; the Company's operating performance indicators include financial metrics (such as the achievement rates of corporate revenue, gross profit, and net profit). Individual annual performance is related to the achievement of individual performance indicators and participation in corporate culture and sustainability indicators.

(4) Correlation with future risks:

The remuneration of managers, in addition to being paid with reference to market levels and the Company's past operating performance, shall also have its distribution standards, structure, and system reviewed and adjusted in a timely manner based on actual operating conditions and changes in relevant laws and regulations; furthermore, such remuneration shall not be structured so as to induce managers to engage in behavior that exceeds the Company's risk appetite in pursuit of remuneration.

#### Linkage mechanism between managerial remuneration and sustainability indicators

Managerial remuneration balances business performance and sustainability responsibility, and ESG performance indicators have been incorporated into the considerations underlying the managerial remuneration policy. Based on the Company's annual sustainability priorities, the effectiveness of managers in advancing sustainability objectives is assessed flexibly, ensuring that the remuneration structure effectively guides the realization of the Company's long-term strategic goals.

### III. Status of Corporate Governance Operations

#### (I) 1. Operations of the Board of Directors

The Board of Directors held 6 (A) meetings in the most recent year (2025). The attendance of directors is as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Actual attendance rate (%) [B/A]	Notes
Chairman	Corporate Representative of New Century InfoComm Tech Co., Ltd.: Ching, Chee	6	0	100%	
Director	Corporate Representative of New Century InfoComm Tech Co., Ltd.: Tseng, Shih-Yuan	2	1	66.67%	Appointed on July 1, 2025; required to attend 3 meetings
Director	Corporate Representative of New Century InfoComm Tech Co., Ltd.: Li, Ho-Yin	3	0	100%	Stepped down on July 1, 2025; required to attend 3 meetings
Director and President	Representative of Avalion Enterprises Limited (BVI): Ho, Kuan-Sheng	6	0	100%	
Director	Corporate Representative of New Century InfoComm Tech Co., Ltd.: Lin, Hsiu-Ying	6	0	100%	
Independent Director	Shu, Yi-Peng	6	0	100%	
Independent Director	Lu, Chih-Hung	6	0	100%	
Independent Director	Tsao, Hui-Ling	6	0	100%	
Independent Director	Pao, Shih-Tzu	6	0	100%	

Note: Term of the 4th session: November 7, 2023 to November 6, 2026; re-elected at the extraordinary general meeting of shareholders on November 7, 2023.

Corporate Shareholder New Century InfoComm Tech Co., Ltd. reappointed its representative for the 4th term of the Board of Directors, appointing Mr. Tseng, Shih-Yuan to take over the position effective from July 1, 2025, and the original representative Ms. Li, Ho-Yin stepped down on the same day.

Other matters to be recorded:

I. If any of the following circumstances apply to the operation of the Board of Directors, the date and session of the Board meeting, the content of the proposal, the opinions of all independent directors, and the Company's handling of such opinions shall be disclosed:

(I) Matters specified in Article 14-3 of the Securities and Exchange Act: None.

(II) Other than the aforementioned matters, other matters resolved by the Board of Directors for which an independent director has a dissenting or reserved opinion and which are recorded or stated in writing: No such situation exists for the Company.

- II. In the implementation of a director's recusal for being an interested party in a proposal, the director's name, the proposal content, the recusal reasons, and his or her participation in voting should be stated:
- (I) During the 11th board meeting of the 4th term, the report on the 2024 performance evaluation results and bonus distribution for the Company's managers involved conflicts of interest for Director Ho, Kuan-Sheng (concurrently serves as the President of the Company), Chief Financial Officer Chang, Chia-Ting, Chief Sustainability Officer Ho, Shu-Hui, Corporate Governance Officer Hsieh, Ching-Yi, who recused themselves and did not participate in the report. The other attending directors took note of the matter accordingly.
  - (II) During the 11th board meeting of the 4th term, the proposal for the appointment of the Company's President involved a conflict of interest for Director Ho, Kuan-Sheng (concurrently serves as the President of the Company), who recused himself from the discussion and voting. The proposal was approved as proposed by the unanimous consent of the other attending directors without objection.
  - (IV) During the 13th board meeting of the 4th term, the proposal for the appointment of personnel at and above the Vice President level involved a conflict of interest for Tseng, Shih-Yuan, who recused herself accordingly. The proposal was unanimously approved as proposed by the attending directors without objection.
  - (IV) During the 14th board meeting of the 4th term, the proposal to lift restrictions on directors' non-compete obligations involved conflicts of interest for Director Tseng, Shih-Yuan, and Director Bao Shi-Ci, who recused themselves from voting. The proposal was unanimously approved as proposed by all other attending directors without objection.
  - (V) During the 15th board meeting of the 4th term, the proposal to lift restrictions on directors' non-compete obligations involved a conflict of interest for Chairman Ching, Chee, who recused herself from voting. The proposal was unanimously approved as proposed by all other attending directors without objection.
- III. Listed and OTC companies shall disclose information such as the evaluation cycle and period, scope, method, and content of the Board of Directors' self-evaluation or peer evaluation. Please refer to page 31-33 for the implementation status of the evaluation of the Board of Directors and various functional committees.
- IV. Evaluation of the objective for enhancing the functions of the Board of Directors (e.g., establishing an audit committee, increasing information transparency, etc.) and its implementation in the current year and the most recent year.
- (I) The Board of Directors fully adheres to a diversity policy, with a specific emphasis on gender equality. The target ratio for female directors is no less than one-third of the total board seats. In terms of professional expertise, members possess complementary qualifications in business, legal affairs, finance, accounting, or other fields critical to the Company's operations. For the effectiveness of the diversity of board members, please refer to page 14-15.
  - (II) The Company maintains annual liability insurance for directors and officers. On November 4, 2025, the Board of Directors reviewed the insurance coverage status, ensuring that directors and supervisors can fulfill their oversight and governance responsibilities without concerns.
  - (III) To enhance information transparency, the Company established an Audit Committee in 2023 and replaced the Board of Supervisors with the Audit Committee following the reelection of directors and supervisors on November 17, 2023.
  - (IV) In 2023, the Company established a Compensation Committee in accordance with Paragraph 1, Article 7 of the "Compensation Committee Procedures": "The Committee shall exercise fiduciary duty to faithfully perform the following responsibilities and submit recommendations to the Board of Directors for discussion:
    - 1. Establish and periodically review the policies, systems, standards, and structures for performance

evaluation and remuneration of directors and managers.

2. Periodically evaluate and determine the remuneration of directors and managers." After full discussion of the performance evaluations for individual directors and managers, the matter shall be submitted to the Board of Directors for approval.

(V) The Company established a Sustainability Committee in 2024. Pursuant to Article 4 of the "Sustainability Committee Procedures", the Committee shall consist of no fewer than three members appointed by the Board of Directors through resolution. Members must possess professional knowledge and expertise in corporate sustainability, and at least one director shall oversee its operations. The Committee may establish dedicated or part-time units for sustainability management based on the Company's scale, industry characteristics, or other considerations for sound sustainability management practices. Additionally, a senior manager may be designated as Chief Sustainability Officer to ensure the effective implementation of the Company's sustainability initiatives. Furthermore, Article 5 stipulates that the term of office of the members of this Committee shall, in principle, coincide with the term of office of the Board of Directors, and members may be re-elected to serve consecutive terms. As the term of office for the fourth session of the Company's Board of Directors will expire on November 6, 2026, the term of office for the members of the first session of the Sustainable Committee shall also expire on the same date. The Sustainable Development Committee shall convene at least one meeting every year and regularly report its operations to the Board of Directors. The 2025 meeting was held on August 4, during which the 2024 Sustainability Report was reviewed and discussed.

(VI) The information disclosed by the Company to the public is highly transparent and timely. The Company has its website designed in both Chinese and English and has designated personnel responsible for collecting and disclosing information related to finance, business, and investor conferences. Furthermore, to ensure the convenience of obtaining information for both domestic and foreign shareholders and investors, information is provided in both Chinese and English on the Market Observation Post System and the Company website.

## 2. Implementation of performance evaluations for the Board of Directors and Functional Committees

Evaluation Scope	Evaluation method	Evaluation period	Evaluation content	Evaluation results
Full Board	Self-assessment by the Board	January 1, 2025 to December 31, 2025	<p>Performance evaluation metrics for the Board of Directors:</p> <ol style="list-style-type: none"> <li>Degree of participation in the Company's operations.</li> <li>Enhancement of the decision-making quality of the Board of Directors.</li> <li>Composition and structure of the Board of Directors.</li> <li>Election and continuing education of directors.</li> <li>Internal control.</li> </ol>	<p>Implementation status: The assessment results were reported to the 17th board meeting of the 4th term on February 24, 2026.</p> <p>Implementation results:</p> <p>(1) Total number of questions: 41/average score: 5. The overall assessment is "Excellent (Strongly Agree)".</p> <p>(2) The principles for assessment levels are explained as follows:</p> <p>5: Outstanding (Strongly Agree)  4: Excellent (Agree)  3: Average (Fair)  2: Poor (Disagree)  1: Very Poor (Strongly Disagree)</p>
Individual board members	Self-assessment by directors	January 1, 2025 to December 31, 2025	<p>Performance evaluation metrics for Board members:</p> <ol style="list-style-type: none"> <li>Understanding of the Company's goals and tasks.</li> <li>Awareness of responsibilities of directors.</li> <li>Degree of participation in the Company's operations.</li> <li>Internal relationship management and communication.</li> <li>Professionalism and continuing education of directors.</li> <li>Internal control.</li> </ol>	<p>Implementation status: The assessment results were reported to the 17th board meeting of the 4th term on February 24, 2026.</p> <p>Implementation results:</p> <p>(1) Total number of questions: 23/average score: 4.99. The overall assessment is "Excellent (Agree)".</p> <p>(2) The principles for assessment levels are explained as follows:</p> <p>5: Outstanding (Strongly Agree)  4: Excellent (Agree)  3: Average (Fair)  2: Poor (Disagree)  1: Very Poor (Strongly Disagree)</p>
Audit Committee	Self-assessment by the Audit Committee	January 1, 2025 to December 31, 2025	<p>Performance evaluation metrics for the Audit Committee:</p> <ol style="list-style-type: none"> <li>Degree of participation in the Company's operations.</li> <li>Awareness of the responsibilities of the Audit Committee.</li> </ol>	<p>Implementation status: The assessment results were reported to the 17th board meeting of the 4th term on February 24, 2026.</p> <p>Implementation results:</p> <p>(1) Total number of questions: 22/average score: 5. The overall assessment is "Excellent (Strongly Agree)".</p>

Evaluation Scope	Evaluation method	Evaluation period	Evaluation content	Evaluation results
			3. Enhancement of the decision-making quality of the Audit Committee. 4. Composition and selection of the Audit Committee members. 5. Internal control.	(2) The principles for assessment levels are explained as follows: 5: Outstanding (Strongly Agree) 4: Excellent (Agree) 3: Average (Fair) 2: Poor (Disagree) 1: Very Poor (Strongly Disagree)
Remuneration Committee	Self-assessment by the Compensation Committee	January 1, 2025 to December 31, 2025	Performance evaluation metrics for the Compensation Committee: 1. Degree of participation in the Company's operations. 2. Awareness of the responsibilities of the Remuneration Committee. 3. Enhancement of the decision-making quality of the Remuneration Committee. 4. Composition and selection of the Remuneration Committee members. 5. Internal control.	Implementation status: The assessment results were reported to the 17th board meeting of the 4th term on February 24, 2026. Implementation results: (1) Total number of questions: 22/average score: 5. The overall assessment is "Excellent (Strongly Agree)". (2) The principles for assessment levels are explained as follows: 5: Outstanding (Strongly Agree) 4: Excellent (Agree) 3: Average (Fair) 2: Poor (Disagree) 1: Very Poor (Strongly Disagree)
Sustainable Development Committee	Self-assessment by the Sustainable Development Committee	January 1, 2025 to December 31, 2025	Performance evaluation metrics for the Sustainable Development Committee: 1. Degree of participation in the Company's operations. 2. Awareness of the responsibilities of the Sustainable Development Committee. 3. Enhancement of the decision-making quality of the Sustainable Development Committee.	Implementation status: The assessment results were reported to the 17th board meeting of the 4th term on February 24, 2026. Implementation results: (1) Total number of questions: 21/average score: 5. The overall assessment is "Excellent (Strongly Agree)". (2) The principles for assessment levels are explained as follows: 5: Outstanding (Strongly Agree) 4: Excellent (Agree) 3: Average (Fair) 2: Poor (Disagree) 1: Very Poor (Strongly Disagree)

Evaluation Scope	Evaluation method	Evaluation period	Evaluation content	Evaluation results
			4. Composition and selection of the Sustainable Development Committee members.	

(II) Audit Committee operations or attendance of supervisors at board meetings

The Company re-elected directors and supervisors on November 7, 2023, and established an Audit Committee to replace the supervisors. The Company's "Audit Committee" is composed of 4 independent directors. It reviews the implementation of the Company's internal control system and internal audits, as well as material financial and business actions on a quarterly basis, and communicates and exchanges views with the certified public accountants to effectively supervise the company operations and risk management.

The Audit Committee held 5 (A) meetings in the most recent year (2025). The attendance of independent directors is as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Actual attendance rate (%) (B/A)	Notes
Independent Director	Tsao, Hui-Ling	5	0	100%	None
Independent Director	Shu, Yi-Peng	5	0	100%	
Independent Director	Lu, Chih-Hung	5	0	100%	
Independent Director	Pao, Shih-Tzu	5	0	100%	

Other matters to be recorded:

If the operation of the Audit Committee falls under any of the following circumstances, the date and session of the Audit Committee meeting, the content of the proposals, the content of any dissenting opinions, qualified opinions, or material recommendations of the independent directors, the results of the Audit Committee's resolutions, and the Company's handling of the Audit Committee's opinions shall be specified.

(I) Matters listed in Article 14-5 of the Securities and Exchange Act: The Company held a total of 5 Audit Committee meetings in 2025.				
Date of Audit Committee meeting (session)	Proposal content	Dissenting opinions, qualified opinions, or material recommendations by independent directors	Resolutions of the Audit Committee	The Company's handling of the opinions from Audit Committee members
9th meeting of the 1st term February 26, 2025	Discussion: 1. The Company's 2024 business report 2. The Company's 2024 consolidated financial report and parent company only financial report 3. The Company's 2024 earnings distribution 4. Assessment of the appointment, remuneration, professionalism, independence, performance, and suitability of the Company's external auditors for 2025 5. The Company's 2025 budget proposal 6. Assessment of the effectiveness of the Company's 2024 internal control system and the "Declaration of Internal Control System" 7. The Company's proposed amendment to the "Table of Authority"	No objection	Unanimously approved by all attending members.	None
10th meeting of the 1st term May 12, 2025	Discussion: 1. The Company's Q1 2025 consolidated financial statements	No objection	Unanimously approved by all attending members.	None
11th meeting of the 1st term August 4, 2025	Discussion: 1. The Company's Q2 2025 consolidated financial statements 2. Proposal to lift restrictions on directors' non-compete obligations	No objection	Unanimously approved by all attending members.	None
12th meeting of the 1st term September 1, 2025	Discussion: 1. The Company's proposal to acquire 100% of the equity interest in Renova Cloud HK Limited for an amount not exceeding USD 7.25 million 2. Proposal to lift restrictions on directors' non-compete obligations	No objection	Unanimously approved by all attending members.	None
13th meeting of the 1st term November 4, 2025	Discussion: 1. The Company's Q3 2025 consolidated financial statements 2. The Company's proposed amendment to the "Internal Control System" 3. The Company's 2026 Audit Plan	No objection	Unanimously approved by all attending members.	None
All the above proposals were thoroughly discussed by the Committee members and unanimously approved by all members for submission to the Board of Directors. Furthermore, there were no matters listed in Article 14-5 of the Securities and Exchange Act or other matters not approved by the Audit Committee but resolved by more than two-thirds of all directors.				
(II) Other than the aforementioned matters, other resolutions which were not approved by the Audit Committee but were approved by two-thirds or more of all directors: None.				
II. The execution of the recusal of independent directors from proposals involving conflicts of interest, which shall specify the names of the independent directors, the content of the proposals, the reasons for the required recusal due to conflicts of interest, and the status of participation in voting: On August 4, 2025, the 11th meeting of the 1st Audit Committee was convened to discuss the Company's proposal to lift restrictions on directors' non-compete obligations. Except for Committee Member Mr. Pao, Shih-Tzu, who had a conflict of interest and was required to recuse himself and did not participate in the voting, the proposal was passed unanimously without objection by all attending committee members. Furthermore, pursuant to the				

provisions of Article 14-5, Paragraph 1 of the Securities and Exchange Act, the proposal shall be submitted to the 14th meeting of the 4th Board of Directors, and be passed by a resolution of a majority of the directors present at a meeting attended by a majority of the directors.

III. Communication between independent directors and the internal audit officer and CPAs (shall include the material matters, methods, and results of communication regarding the Company's financial and business conditions):

1. The Company convenes an Audit Committee meeting at least once every quarter, and also holds extraordinary meetings as necessary. All independent directors attended the meetings in person. The certified public accountants (CPAs) also attended the meetings to respond to questions raised by the attendees regarding the financial statements.
2. The Company holds at least one individual meeting annually between the independent directors and the CPAs/Audit Officer to communicate on corporate risk issues, internal audit opinions, and CPAs' external audit findings.

#### Communication between independent directors and CPAs

Date	Communication methods	Communication matters	Communication results
February 26, 2025	Audit Committee	(1) Explanation by the CPAs regarding the audit results of the 2024 financial statements (2) Explanation by the CPAs regarding updates to financial and tax laws and regulations	No objection
May 12, 2025	Separate communication meeting (pre-meeting of the Audit Committee)	Communication of significant risk matters for the Company	No objection
May 12, 2025	Audit Committee	The CPAs attended the Audit Committee meeting to respond to inquiries.	No objection
August 4, 2025	Audit Committee	The CPAs attended the Audit Committee meeting to respond to inquiries.	No objection
September 1, 2025	Audit Committee	The CPAs attended the Audit Committee meeting to respond to inquiries.	No objection
November 4, 2025	Audit Committee	(1) Explanation by the CPAs regarding the audit results of the 2025 financial statements (2) Explanation by the CPAs regarding updates to financial and tax laws and regulations	No objection

#### Communication between independent directors and the internal audit officer

Date	Communication methods	Communication matters	Communication results
February 26, 2025	Audit Committee	(1) Report on the implementation status of the Q4 2024 audit plan (2) Report on the 2024 self-assessment results of the internal control systems of the Company and its subsidiaries, with the "Declaration of Internal Control System" submitted for review.	No objection
May 12, 2025	Separate communication meeting (pre-meeting of the Audit Committee)	Communication of significant risk matters for the Company	No objection

May 12, 2025	Audit Committee	Report on the implementation status of the Q1 2025 audit plan	No objection
August 4, 2025	Audit Committee	Report on the implementation status of the Q2 2025 audit plan	No objection
November 4, 2025	Audit Committee	(1) Report on the implementation status of the Q3 2025 audit plan (2) Proposal for the review and approval of the 2026 audit plan	No objection

(III) Status of corporate governance operations and deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons

Evaluation item	Status of operations		Summary description	Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No		
I. Has the Company established and disclosed its Corporate Governance Best Practice Principles in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies?	√		To implement corporate governance, the Company has formulated its "Corporate Governance Best Practice Principles" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies", which have been formally approved by the Board of Directors. Relevant documents is publicly disclosed in the "Corporate Governance" section of the official website. Path: <a href="#">Click here to download.</a>	None
II. Shareholding structure & shareholders' rights (I) Has the Company established an internal operating procedure to deal with shareholders' suggestions, doubts, disputes, and litigations, and implemented the procedure?	√		Shareholders' rights and interests are protected in accordance with Article 5 of the Company's "Corporate Governance Best Practice Principles". To implement the protection of shareholder rights and interests, the Company has established a system of spokesperson and acting spokesperson, and has appointed "East Asia Securities Company Limited" to serve as the stock affairs agent, specifically responsible for handling inquiries and suggestions from shareholders. If the relevant claims involve legal affairs, they shall be referred to the legal department for study and handling.	None
(II) Does the Company maintain a list of major shareholders as well as the ultimate owners of those shareholders?	√		The Company obtains relevant information through the assistance of its shareholder services agent to maintain a list of major shareholders who have actual control over the Company and the ultimate controllers of such major shareholders.	None
(III) Does the Company establish and execute the risk management and firewall system within its conglomerate structure?	√		The Company has established the "Procedures for Supervision and Management of Subsidiaries" and "Procedures for Management of Related Party Transactions" for regulation, and has established appropriate risk control mechanisms and firewalls in relevant internal control measures such as the "Procedures for Lending Funds to Others," "Procedures for Endorsements and Guarantees," and "Procedures for Acquisition or Disposal of Assets" for transactions with related parties involving fund lending, endorsements/guarantees, and acquisition or disposal of assets. Risk management mechanisms and firewalls between affiliated enterprises have been appropriately established and effectively implemented.	None

Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons	
	Yes	No	Summary description	
(IV) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	√		The Company has established the "Procedures for Handling Material Inside Information and Prevention of Insider Trading" and the "Procedures for Ethical Management and Guidelines for Conduct" to regulate the Company's directors, managers, employees, and other persons who become aware of the Company's material inside information by virtue of their status, occupation, or controlling relationship, prohibiting any conduct that may involve insider trading, and conducting promotion and education for colleagues and insiders to prevent the occurrence of insider trading. The relevant implementation status has been disclosed in the "Corporate Governance" section of the official website. Path: <a href="#">Click here to download</a> .	None
III. Composition and Responsibilities of the Board of Directors (I) Have a diversity policy and specific management objectives been adopted for the Board, and have they been fully implemented?	√		The Company has established a policy for the diversification of Board of Directors composition in its "Corporate Governance Best Practice Principles". The Company has formulated appropriate diversification guidelines based on its operational model and development needs, including but not limited to standards in the following two major dimensions: 1. Basic criteria and values: gender, age, nationality, and culture, etc. 2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc. Each member of the Company's Board of Directors not only values their individual reputation for ethical conduct and leadership, but also considers diverse backgrounds, professional competencies, and experience. Currently, all members of the Company's Board of Directors possess the knowledge, skills, and literacy required to perform their duties and provide references for management's decision-making based on their experience. Please refer to page14-15 for the board diversity policy, specific management objectives, and implementation status.	None

Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons																												
	Yes	No	Summary description																												
(II) In addition to the Compensation Committee and Audit Committee established in accordance with the law, does the Company plan to set up other functional committees?	√		<p>To strengthen supervisory functions and implement sustainable operations, the Company established the "Audit Committee" and the "Remuneration Committee" on December 1, 2023, respectively. Furthermore, to deepen ESG development, the Board of Directors resolved on November 4, 2024, to establish the "Sustainability Committee", with the aim of strengthening Board effectiveness and enhancing corporate sustainability value through the operation of the functional committee. The members of each functional committee of the Board of Directors of the Company are as follows:</p> <table border="1"> <thead> <tr> <th>Title</th> <th>Name</th> <th>Audit Committee</th> <th>Remuneration Committee</th> <th>Sustainable Development Committee</th> </tr> </thead> <tbody> <tr> <td>Independent Director</td> <td>Tsao, Hui-Ling</td> <td>√ (Convener)</td> <td>√</td> <td></td> </tr> <tr> <td>Independent Director</td> <td>Shu, Yi-Peng</td> <td>√</td> <td>√ (Convener)</td> <td></td> </tr> <tr> <td>Independent Director</td> <td>Lu, Chih-Hung</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Independent Director</td> <td>Pao, Shih-Tzu</td> <td>√</td> <td></td> <td>√ (Convener)</td> </tr> </tbody> </table>			Title	Name	Audit Committee	Remuneration Committee	Sustainable Development Committee	Independent Director	Tsao, Hui-Ling	√ (Convener)	√		Independent Director	Shu, Yi-Peng	√	√ (Convener)		Independent Director	Lu, Chih-Hung	√	√	√	Independent Director	Pao, Shih-Tzu	√		√ (Convener)	None
Title	Name	Audit Committee	Remuneration Committee	Sustainable Development Committee																											
Independent Director	Tsao, Hui-Ling	√ (Convener)	√																												
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Independent Director	Lu, Chih-Hung	√	√	√																											
Independent Director	Pao, Shih-Tzu	√		√ (Convener)																											
(III) Does the Company set board performance evaluation methods and evaluation methods, and conduct annual performance evaluation regularly, report the results of performance evaluation to the Board, and use it for reference for individual directors' salary remuneration and nomination renewal?	√		<p>The Company's Board of Directors approved the adoption of the "Rules for Performance Evaluation of the Board of Directors" on April 30, 2024. Internal performance evaluations of the Board of Directors and functional committees shall be conducted annually, and at least once every three years, an evaluation may be conducted by an external professional independent institution or a team of external experts and scholars, depending on the actual needs of the Company. The scope of evaluation includes the overall operation of the Board of Directors, individual directors, the Audit Committee, the Remuneration Committee, and the Sustainability Development Committee; the results of the performance evaluation were reported to the Board of Directors on February 24, 2026. The results of the performance evaluation of individual directors of the Company are used as a reference for the remuneration of individual directors and for nomination for re-election.</p>			None																									

Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons	
	Yes	No	Summary description	
(IV) Does the Company regularly evaluate the independence of the attesting CPAs?	√		<p>The accounting firm and the certified public accountants appointed by the Company have no interest in the Company and strictly maintain their independence. The independence and competence of the certified public accountants are evaluated annually on a regular basis in accordance with "Independence—Audit and Review Engagements" under the "Bulletin of Norms of Professional Ethics for Certified Public Accountants No. 10" and Article 29 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies". The evaluation is conducted based on the five major factors of "self-interest", "self-review", "advocacy", "familiarity", and "intimidation", as well as the Audit Quality Indicators (AQIs) across the five dimensions of "professionalism", "quality control", "independence", "supervision", and "innovation capability", and the independence statements issued by the certified public accountants and audit team members are obtained. The assessment of the independence and competency of the CPAs for 2025 was discussed and approved by the Audit Committee on February 24, 2026, and was submitted to and approved by the Board of Directors on the same day.</p>	None

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons																	
	Yes	No	Summary description																		
IV. Does the Company have an adequate number of qualified corporate governance personnel and appoint a chief corporate governance officer to handle matters pertaining to corporate governance (including but not limited to provide information required for business execution by directors and supervisors, assist directors and supervisors with regulatory compliance, handle matters pertaining to board meetings and shareholders' meetings according to laws and regulations, produce minutes of board meetings and shareholders meetings, etc.)?	√		<p>The Company has established the "Corporate Governance Best Practice Principles". The Finance Center of the Company serves as the convening unit for the promotion of corporate governance, and the Board of Directors has approved the appointment of Ms. Hsieh, Ching-Yi, who possesses more than three years of experience in managerial positions in finance and shareholder services at public companies, as the corporate governance officer. Her responsibilities include: providing necessary materials to directors and independent directors for business execution; handling matters related to board and shareholders' meetings in accordance with laws; managing company registration and amendment procedures; preparing minutes of board and shareholders' meetings; and disclosing real-time information to shareholders through the Market Observation Post System or the Company's website.</p> <p>2025 business operations and implementation status:</p> <ol style="list-style-type: none"> <li>1. Handle matters relating to the Board of Directors, the Audit Committee, and assistance to the shareholders' meetings in accordance with the law, and to assist the Company in complying with laws and regulations related to the Board of Directors and shareholders' meetings.</li> <li>2. Prepare the minutes of the Board of Directors and the Audit Committee meetings, and assist in the preparation of the minutes of the shareholders' meetings.</li> <li>3. Assist in providing information required by the directors for the performance of their duties.</li> <li>4. Assist in providing information on continuing education and assist directors in attending courses related to corporate governance.</li> <li>5. Assist directors in complying with laws and regulations, and periodically provide the latest regulatory developments related to corporate governance.</li> </ol> <p>The Corporate Governance Officer has completed a total of 12 hours of continuing education for 2025, fulfilling the hours required by laws and regulations.</p> <table border="1"> <thead> <tr> <th rowspan="2">Continuing education institutions</th> <th rowspan="2">Course name</th> <th colspan="2">Period</th> <th rowspan="2">Hours</th> </tr> <tr> <th>From</th> <th>To</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Securities &amp; Futures Institute</td> <td>Sustainability Disclosure Implementation Workshop for Listed and OTC Companies</td> <td>2025/03/20</td> <td>2025/03/21</td> <td>9</td> </tr> <tr> <td>Taipei Exchange</td> <td>Investor Relations Management Sharing Session</td> <td>2025/06/30</td> <td>2025/06/30</td> <td>3</td> </tr> </tbody> </table>	Continuing education institutions	Course name	Period		Hours	From	To	Securities & Futures Institute	Sustainability Disclosure Implementation Workshop for Listed and OTC Companies	2025/03/20	2025/03/21	9	Taipei Exchange	Investor Relations Management Sharing Session	2025/06/30	2025/06/30	3	None
Continuing education institutions	Course name	Period				Hours															
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Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons	
	Yes	No	Summary description	
V. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	√		<p>The Company is committed to establishing sound interactions with stakeholders and implementing the following actions:</p> <ol style="list-style-type: none"> <li>1. Establishment of dedicated sections and a spokesperson system: A "Stakeholders Section" has been established on the official website, and dedicated personnel have been assigned to be responsible for communication across various channels. The path is as follows: <a href="#">Click here to download</a>. Information regarding the spokesperson and acting spokesperson, as well as financial and shareholder services-related information, is disclosed simultaneously on the Company's official website and the Market Observation Post System.</li> <li>2. Unimpeded employee grievance channels: Physical employee suggestion boxes and digital grievance emails are established to enhance the efficiency of internal horizontal and vertical communication.</li> <li>3. Implementation of corporate social responsibility: In the course of dealings with various stakeholders, the Company strictly complies with laws and regulations and upholds integrity. Effective communication channels are provided to respond to material issues of concern to stakeholders (such as environmental, social, and governance issues, etc.) in order to respect their legitimate rights and interests.</li> <li>4. Annual report completion: The information regarding the establishment of the aforementioned communication channels has been disclosed on the official website, and the implementation status of communication with stakeholders for 2025 was reported to the Board of Directors on November 4, 2025.</li> </ol>	None
VI. Has the Company appointed a professional shareholder service agency to organize the shareholders' meetings?	√		The Company has engaged the professional stock affairs agent "East Asia Securities Company Limited" to coordinate and execute various matters of the shareholders' meeting to ensure the compliance and professionalism of the meeting process.	None

Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons	
	Yes	No	Summary description	
VII. Information Disclosure (I) Has the Company established a corporate website to disclose information regarding the Company's financials, business and corporate governance status?	√		The Company has established a dedicated website ( <a href="https://www.nextlink.cloud/">https://www.nextlink.cloud/</a> ) as its information disclosure platform, covering comprehensive information on financial statements, business developments, and governance frameworks, with concurrent linkage to the Market Observation Post System. Through these diverse and transparent communication channels, the Company provides investors with timely and transparent reference information for operational decision-making.	None
(II) Does the Company have other information disclosure channels (e.g., maintaining an English website, designating personnel to handle information collection and disclosure, implementing a spokesperson system, uploading investor conference recordings to the corporate website)?	√		To implement corporate governance and protect the rights and interests of investors, the Company has established a comprehensive information disclosure system on its English website. In addition to having dedicated personnel to aggregate and publish material financial and business information, the Company has further established a profound foundation of mutual trust with shareholders through its spokesperson system. The relevant audio recordings of the institutional investor conference are disclosed on the Company's website and uploaded to the Market Observation Post System in accordance with regulations, providing stakeholders with a transparent channel to promptly grasp key developments that affect the share price.	None
(III) Does the Company publicly announce and file its annual financial report within two months after the end of the fiscal year, and its financial reports of the first three quarters, as well as the operational status of each month prior to the prescribed deadlines?	√		The Company announces and files its annual financial reports within two months after the end of each fiscal year, and announces and files its financial reports for the first, second, and third quarters, as well as its monthly operating results, before the prescribed deadlines. For relevant announcements, please refer to the Company's website and the Market Observation Post System at the following URLs: <a href="https://www.nextlink.cloud/investor-center/financial-information/">https://www.nextlink.cloud/investor-center/financial-information/</a> and <a href="https://mops.twse.com.tw/mops/#/web/t05st10_ifrs">https://mops.twse.com.tw/mops/#/web/t05st10_ifrs</a>	None

Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description
VIII. Does the Company have other important information that facilitates understanding of the operation of corporate governance (including but not limited to employee rights, employee care, investor relations, supplier relations, rights of stakeholders, status of continuing education of directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and status of the Company's purchase of liability insurance for directors and supervisors, etc.)?	√		<p>1. Employee rights: Adhering to the philosophy of people-oriented and sustainable management, the Company regards employees as core strategic assets. The Company is committed to establishing a management system that exceeds regulatory requirements and disclosing all governance regulations and operational practices on its official website to ensure information transparency.</p> <p>2. Employee care: To create a high-quality workplace, the Company has established an Employee Welfare Committee with funding contributions made in accordance with the law, providing comprehensive welfare benefits and health care. Through a competitive remuneration system, various rewards and incentives, and comprehensive benefits, the Company cultivates mutual trust between labor and management to build a partnership for shared prosperity and development.</p> <p>3. Investor relations: The Company is committed to implementing the timeliness and parity of information disclosure, and has established an "Investor Relations" section on its official website to serve as the core platform for communication with shareholders. In addition to the synchronous disclosure of various important financial and business information on the "Market Observation Post System" in compliance with regulations, the Company has further implemented a spokesperson system and designated dedicated personnel to handle inquiries from shareholders and institutional investors. By cultivating investor relations through diversified communication channels, the Company protects the rights and interests of investors in staying informed of key corporate developments.</p> <p>4. Supplier relations: The Company attaches great importance to the stability of the cloud ecosystem and establishes flexible and highly resilient strategic partnerships with suppliers. Adhere to ethical management, maintain positive interactions through digital communication channels, and implement supplier assessments and risk controls on the basis of mutual benefit and win-win outcomes to ensure the continuity and competitive advantage of core services.</p> <p>5. Rights of stakeholders: The Company has established a Stakeholders Section on its website to provide communication channels to safeguard the legitimate rights and interests of both parties.</p> <p>6. Status of continuing education of directors: To implement the promotion of corporate governance, all directors of the Company have completed continuing education in 2025. The path is as follows: <a href="#">Click here to download</a>; enter 6997 (the Company's code) in the Company Code or Abbreviation field, and then click Search to list the status of the Company's directors' continuing education.</p>

Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description
VIII. Does the Company have other important information that facilitates understanding of the operation of corporate governance (including but not limited to employee rights, employee care, investor relations, supplier relations, rights of stakeholders, status of continuing education of directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and status of the Company's purchase of liability insurance for directors and supervisors, etc.)?	√		<p>7. Implementation of risk management policies and risk measurement standards: The Company's risk management policy is to effectively identify, measure, evaluate, monitor, and control various risks, enhance the risk awareness of all employees, and control potential risks within an acceptable level, so as to achieve the balanced objective of rationalizing risks and rewards and optimizing benefits. The Audit Department of the Company performs audits in accordance with the annual audit plan to implement supervisory mechanisms and control various risk management. For the implementation of relevant risk management policies and risk measurement standards, please refer to "Investor Relations/Corporate Governance/Operations" on the Company's official website at the following path: <a href="#">Click here to download.</a></p> <p>8. Implementation of customer policies: The Company is committed to establishing profound strategic cooperation with customers and providing high-performance and high-quality service solutions through an internal rigorous management system. A dedicated department has been established to proactively monitor market and customer trends, building a stable network of trust through continuous interactive dialogue. In pursuit of an excellent service experience, the Company not only strictly fulfills its contractual obligations but also implements service iteration and optimization through dynamic surveys and diversified feedback channels. At the same time, the Company regards information security as a commitment, strictly implementing various information security technologies and protective measures, and comprehensively practicing our firm commitment to privacy protection and regulatory compliance.</p> <p>9. Status of the Company's purchase of liability insurance for directors: Liability insurance has been purchased for directors, and the insurance status was reported to the Board of Directors on November 4, 2025.</p>

Evaluation item	Status of operations		Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description
VIII.			Please explain the improvements made based on the results of the Corporate Governance Evaluation released by the Corporate Governance Center of the Taiwan Stock Exchange Co., Ltd. for the most recent year, and propose priority enhancement items and measures for those that have not yet been improved: The Company was listed on the TPEX on December 16, 2024. The year 2025 is the first year of participating in the self-assessment, and the results had not yet been released as of the annual report publication date. Although there is no historical evaluation record, project tracking will be conducted for weak indicators after the evaluation results are announced, serving as a key direction for improvement.
X.			Does the company formulate an intellectual property management plan linked to its operational goals, and disclose the implementation status on the company website or in the annual report, and report to the Board of Directors at least once a year? * Intellectual Property Strategy: Our intellectual property strategy centers on supporting cloud services and productization capabilities. Based on phased business promotion plans and product service planning, we continuously identify, acquire, and maintain the Company's rights in trademarks, copyrights, trade secrets, and patents. * Implementation Status for the Current Year: (1) For the current year, the Company's intellectual property primarily consists of trademarks, which are registered and managed by the Legal Department. In 2025, 10 trademarks (domestic and international) have been registered and issued, with 1 application pending. (2) Implementation status of education and training: The Company has completed the following training programs to enhance information security and intellectual property protection: 1. Personal Privacy and Information Security Training; 2. Privacy Information Security Training; 3. Pre-employment/In-service Courses: Code of Conduct (including integrity, confidentiality, information security, and trade secrets); 4. Usage Guidelines and Standards for Generative AI Tools. (3) Reporting to the Board of Directors: Implementing at least once a year, the implementation status was reported to the 16th meeting of the 4th Board of Directors on November 4, 2025.

(IV) If the Company has established a Remuneration Committee, it shall disclose its composition and operation status:

The Remuneration Committee of the Company is composed entirely of three independent directors.

1. Information on Remuneration Committee members

Identity	Conditions Name	Professional qualifications and experience	Independence status	No. of other public companies at which the person concurrently serves as a Remuneration Committee member
Independent Director (Convener)	Shu, Yi-Peng	Please refer to the information on directors on pages 7-9 for relevant education and experience. Possesses extensive relevant industry and corporate management experience, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	All independent directors of the Company meet the following conditions: √ In compliance with Article 14-2 of the Securities and Exchange Act promulgated by the FSC and the relevant provisions of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies"	0
Independent Director	Lu, Chih-Hung	Please refer to the information on directors on pages 7-9 for relevant education and experience. Possesses extensive relevant industry and corporate management experience, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	√ The individual, their spouse, and relatives within the second degree of kinship do not hold positions as directors, supervisors, or employees of the Company or its affiliates. √ The individual (or through others), their spouse, and minor children do not hold shares in the Company	0
Independent Director	Tsao, Hui-Ling	Please refer to the information on directors on pages 7-9 for relevant education and experience. Possesses extensive relevant experience in accounting and corporate management, and is not subject to any of the circumstances set forth in the items of Article 30 of the Company Act.	√ No remuneration was received from the Company or its affiliates for providing commercial, legal, financial, or accounting services in the past two years	0

2. Information on the operation of the Remuneration Committee

(1) The Remuneration Committee of the Company consists of 3 members, all of whom are independent directors.

(2) Term of the current members: December 1, 2023 to November 6, 2026. In the most recent year (2025), the Remuneration Committee held a total of 2 meetings (A). The qualifications and attendance of the members are as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Actual attendance rate (%) (B/A)	Notes
Convener	Shu, Yi-Peng	2	0	100%	None
Member	Lu, Chih-Hung	2	0	100%	
Member	Tsao, Hui-Ling	2	0	100%	

The Company held a total of 2 Remuneration Committee meetings in 2025; the contents of the proposals and the implementation results are as follows:

Date of Remuneration Committee meeting (session)	Proposal content	Dissenting opinions, qualified opinions, or material recommendations by independent directors	Resolutions of the Remuneration Committee	The Company's handling of opinions from Remuneration Committee members
7th meeting of the 1st term February 26, 2025	Discussion: 1. The Company's 2024 remuneration for employees and directors 2. The Company's proposed amendment to the "Managerial Remuneration Management Measures" 3. Appointment of the Company's President	No objection	Unanimously approved by all attending members.	None
8th meeting of the 1st term May 12, 2025	Discussion: 1. Personnel appointment of the Company's vice president level or above	No objection	Unanimously approved by all attending members.	None

The above proposals were all submitted to the Board of Directors after being approved by the Remuneration Committee. Following full discussion by the Board of Directors, all proposals were approved with the unanimous consent of the directors present in accordance with the proposals submitted by the Remuneration Committee.

Other matters to be recorded:

- If the Board of Directors does not adopt or amends the recommendations of the Remuneration Committee, it shall specify the date and session of the board meeting, the content of the proposal, the results of the Board's resolution, and the Company's handling of the Compensation Committee's opinions (if the remuneration approved by the Board of Directors is superior to the recommendations of the Remuneration Committee, the circumstances of and reasons for the difference shall be specified): None
- With respect to the matters resolved by the Remuneration Committee, if any member has an objection or reservation and such objection or reservation is recorded or made in a written statement, the date and session of the Remuneration Committee meeting, the content of the proposal, the opinions of all members, and the handling of the members' opinions shall be specified: None.

Note: (1) Where a member of the Remuneration Committee resigns before the end of the year, the date of resignation shall be specified in the remarks column. The actual attendance rate (%) shall be calculated based on the number of Remuneration Committee meetings held and the number of actual attendances during the period such member was in office.

(2) If there is a re-election of the Remuneration Committee before the end of the year, both the new and former members of the Remuneration Committee shall be listed, and it shall be specified in the remarks column whether the member is a former, new, or re-elected member and the date of the re-election. The actual attendance rate (%) shall be calculated based on the number of Remuneration Committee meetings held and the number of actual attendances during the member's term of office.

### 3. Information on the operation of the Nomination Committee

The Company has not yet established a Nomination Committee; therefore, there is no information on its operation.

#### (V) Implementation of sustainable development promotion and deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons:

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
I. Has the Company established a governance structure to promote sustainable development, and designated a full-time (part-time) unit to promote sustainable development, which is to be handled by the senior management with the authorization of the Board of Directors, and the actual supervision of the Board of Directors?	√		<p><b>Dedicated (or concurrent) unit for promoting sustainable development:</b></p> <p>To deeply root the culture of sustainable management, the Company held a preparatory meeting for the "Sustainability Development Committee" on October 8, 2024, to conduct detailed discussions on the organizational charter and operational framework. Subsequently, on November 4, 2024, the Board of Directors formally approved the adoption of the "Organizational Charter of the Sustainability Development Committee" and concurrently appointed the committee members and the Chief Sustainability Officer.</p> <p>The Company has established a "Sustainability Development Committee" under the Board of Directors as the highest-level dedicated unit for sustainable development of the Company. The "Sustainability Office" is established under the Committee, and is divided into four execution task forces based on functional powers and responsibilities: Sustainable Governance, Sustainable Environment, Sustainable Human Resources, and Social Inclusion. The office is responsible for identifying material ESG issues, formulating management strategies and goals, and leading the preparation of the annual sustainability report.</p> <p>In response to the Company's sustainable development planning and functional allocation, Ms. Ho, Shu-Hui, a member of the Sustainable Committee, resigned on May 12, 2025. The Company has appointed Mr. Li Hong-Hao, who possesses professional knowledge and capabilities in corporate sustainability, to assume the position of committee member, ensuring the continued and stable advancement of the Company's sustainability initiatives. According to the Charter, the term of office of the members shall coincide with the term of the Board of Directors. The term of office of Committee Member Li, Hung-Hao shall be from May 12, 2025 to November 6, 2026.</p> <p><b>Materiality issue risk assessment procedures:</b></p> <p>Identification and communication: Identified 7 categories of stakeholders with reference to the AA1000 SES standard, and identified 20 sustainability topics through questionnaires and interviews.</p> <p>Evaluation indicators: A comprehensive assessment of the "Impact Level" (including positive and negative impacts, severity, and scope) and "Likelihood of Occurrence" of the issues on stakeholders.</p>	None

Promotion items	Implementation status		Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	
			<p>Materiality matrix: A materiality issue matrix was developed, identifying material issues, including operational performance, information security and privacy protection, and talent cultivation and development, thereby ensuring that the Company's disclosures align with the matters of concern to its stakeholders.</p> <p><b>Risk management policy:</b> With respect to the identified material risks, the Company has established corresponding management policies and action plans: Governance strategy: Implement ethical management and compliance training, and reduce information security and business continuity risks through certifications such as ISO 27001 and ISO 27017. Environmental strategy: Establish a greenhouse gas inventory mechanism, promote office energy conservation, lights-out initiatives, and the use of low-carbon transportation to enhance climate resilience. Social strategy: Provide equal pay and diverse training, and promote Employee Assistance Programs (EAP) to ensure physical and mental health.</p> <p><b>Date and status of report to the Board of Directors:</b> The Company stipulates that the Board of Directors shall convene at least one meeting with the Sustainable Development Committee every year to report on the management of material issues.</p> <p><b>2024:</b> The Board of Directors of the Company formally approved the "Organizational Charter of the Sustainable Development Committee" on November 4, 2024, and appointed the members of the Sustainable Development Committee and the chief sustainability officer.</p> <p><b>2025:</b> The Company adjusted the composition of the Sustainability Development Committee on May 12, 2025. Ms. Ho, Shu-Hui resigned from her position as a committee member to serve exclusively as a chief sustainability officer and lead the business execution of the sustainability task force; the vacancy on the committee was filled by Mr. Li Hong-Hao, who possesses relevant professional expertise, in order to achieve an appropriate separation of oversight functions and executive responsibilities. On August 4, 2025, the Board of Directors conducted a substantive review of the annual sustainability report, examining the management performance and short-, medium-, and long-term planning across the three major ESG dimensions.</p> <p><b>Supervision of sustainable development by the Board of Directors:</b> The Board of Directors is the highest decision-making and supervisory unit for the management of sustainability issues, responsible for reviewing management strategies for material issues and supervising the implementation performance and goal achievement of the implementation task force. The Company has</p>

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons									
	Yes	No	Summary description										
			established an internal control system for the management of sustainability information, which is audited annually by the Audit Office to strengthen the quality of information disclosure and the effectiveness of supervision.										
II. Has the Company conducted risk assessments on environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle, and formulated relevant risk management policies or strategies?	√		<p>The functional teams under the Company's Sustainability Office have conducted risk assessments on material issues in accordance with the principle of materiality. The assessment boundary is centered on the Company and includes the subsidiary, Microfusion Technology. In addition, management processes such as risk identification, analysis and assessment, risk response, monitoring and management, and risk reporting and disclosure are followed to mitigate the impact of relevant risks.</p> <p>The Company conducts risk assessments on environmental, social, and corporate governance issues related to the Company's operations in accordance with the principle of materiality, and formulates relevant risk management policies or strategies.</p> <table border="1"> <thead> <tr> <th>Material issues</th> <th>Risk assessment items</th> <th>Risk management policy</th> </tr> </thead> <tbody> <tr> <td>Environmental aspect</td> <td>Climate change and environmental protection</td> <td>As a cloud service provider (non-manufacturing), to implement environmental protection measures by reducing overall carbon emissions, the Company promotes cloud-based software usage, energy conservation, waste sorting and recycling programs, while ensuring full compliance with environmental regulations to achieve energy-saving and carbon reduction objectives.</td> </tr> <tr> <td>Social aspect</td> <td>Talent cultivation and development</td> <td>The Company recruits outstanding talents from the industry and values the career development of each individual. Based on strategic development and the needs of various departments, the Company arranges internal training and irregular external training courses: 1. Relevant training courses are planned for both supervisors and colleagues, including professional technical training by job category, supervisor training, and original equipment manufacturer (OEM) training</td> </tr> </tbody> </table>	Material issues	Risk assessment items	Risk management policy	Environmental aspect	Climate change and environmental protection	As a cloud service provider (non-manufacturing), to implement environmental protection measures by reducing overall carbon emissions, the Company promotes cloud-based software usage, energy conservation, waste sorting and recycling programs, while ensuring full compliance with environmental regulations to achieve energy-saving and carbon reduction objectives.	Social aspect	Talent cultivation and development	The Company recruits outstanding talents from the industry and values the career development of each individual. Based on strategic development and the needs of various departments, the Company arranges internal training and irregular external training courses: 1. Relevant training courses are planned for both supervisors and colleagues, including professional technical training by job category, supervisor training, and original equipment manufacturer (OEM) training	None
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Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			<p>courses. Certification exam fees are also subsidized, and colleagues are encouraged to actively participate in international technical seminars to balance personal growth and corporate development.</p> <p>2. New employees are scheduled for relevant orientation and training immediately upon joining, including orientation, occupational safety and health training, and internal departmental training, to enable new hires to quickly integrate into team operations.</p> <p>3. Internship opportunities are provided to encourage students to integrate learning with practice. Through internships, practical experience is accumulated, career exploration is facilitated early, and outstanding talents are reserved for the organization.</p>	
			<p>Corporate governance aspect</p> <p>Information security and privacy protection</p> <p>1. ISO 27001 and ISO 27017 certifications are obtained. 2. Information security education and training for employees, and social engineering phishing email drills are conducted periodically.</p>	
			<p>Corporate governance aspect</p> <p>Operating performance</p> <p>1. Risk assessments are performed to address potential impacts on the Company's profits and losses. 2. The Company does not engage in high-risk, high-leverage investments.</p>	

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III. Environmental issues (I) Does the Company establish environmental management system designed to fit industry characteristics?	√		The Company is primarily engaged in cloud services, which is an industry type with relatively low requirements for hardware facilities. Despite the limited direct impact on the environment, the Company still upholds the principle of environmental sustainability, remains committed to reducing the environmental impact of its operations, refrains from using prohibited substances, and continues to promote energy-saving measures and pollution prevention actions to fulfill its corporate social responsibility. For relevant disclosures on the environmental management system and the implementation status for 2025, please refer to the Sustainability Report and the "Investor Relations / Corporate Governance / Operations" section of the Company's official website. Path: <a href="#">Click here to download</a> .	None			
(II) Does the Company strive to improve energy efficiency and use recycled materials with low environmental impact?	√		The Company actively promotes environmental protection concepts and encourages employees to implement waste separation, strengthen resource recycling, and reduce resource consumption. Environmental protection concepts are promoted and educated through irregular monthly meetings to enhance employees' environmental awareness, with the aim of reducing the burden on the environment and improving energy efficiency. For	None			

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons																
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			relevant disclosure of environmental management systems and the implementation status for 2025, please refer to the sustainability report.																	
(III) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	√		<p>The Company adopted the "Sustainable Development Practices Code" by resolution of the Board of Directors on April 30, 2024, and resolved to establish the "Sustainability Committee" by resolution of the Board of Directors on November 4, 2024. The Sustainability Committee reviews the Company's climate change strategies and objectives on an annual basis, manages actions in respect of climate change risks and opportunities, and examines implementation status and deliberates future plans. For further details, please refer to the Company's official website and the sustainability report. The Company's identification and assessment of climate-related risks and opportunities are as follows:</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Short-term</th> <th>Mid-term</th> <th>Long-term</th> </tr> </thead> <tbody> <tr> <td>Physical risk</td> <td>Changes in laws and policies that lead to higher electricity prices will directly increase the operating costs of the enterprise and have a negative impact on its financial position.</td> <td>The strengthening of government emission reduction policies and emission reporting obligations, along with the continuous impact of policy and regulatory risks, will increase operating costs; enterprises need to adjust their strategies to comply with regulations.</td> <td>Climate change may lead to the frequent occurrence of extreme weather events, increased instability of data centers, and shifts in consumer preferences, which may also result in a long-term decline in demand for products and services.</td> </tr> <tr> <td>Strategy</td> <td>Energy conservation, enhancement of energy use efficiency, and green energy as supplementary.</td> <td>Increase in the green energy utilization rate.</td> <td>Use of renewable energy and long-term cooperation with carbon-neutral cloud service providers.</td> </tr> <tr> <td>Transition opportunities</td> <td colspan="3">After the aforementioned mitigation, it is assessed that "low-carbon products and services" can be increased. In terms of short-, medium-, and long-term business planning, the focus will be on providing low-carbon information services, with efforts concentrated on digital transformation and intelligent</td> </tr> </tbody> </table>	Category	Short-term	Mid-term	Long-term	Physical risk	Changes in laws and policies that lead to higher electricity prices will directly increase the operating costs of the enterprise and have a negative impact on its financial position.	The strengthening of government emission reduction policies and emission reporting obligations, along with the continuous impact of policy and regulatory risks, will increase operating costs; enterprises need to adjust their strategies to comply with regulations.	Climate change may lead to the frequent occurrence of extreme weather events, increased instability of data centers, and shifts in consumer preferences, which may also result in a long-term decline in demand for products and services.	Strategy	Energy conservation, enhancement of energy use efficiency, and green energy as supplementary.	Increase in the green energy utilization rate.	Use of renewable energy and long-term cooperation with carbon-neutral cloud service providers.	Transition opportunities	After the aforementioned mitigation, it is assessed that "low-carbon products and services" can be increased. In terms of short-, medium-, and long-term business planning, the focus will be on providing low-carbon information services, with efforts concentrated on digital transformation and intelligent			None
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(IV) Did the Company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	√		<p>In 2023, the Company was included in the scope of the ESG inventory entities of the parent company Far Eastone, which is consistent with the boundary of the Group's consolidated financial statements, and the Company continues to collect environmental data such as electricity consumption, water resources, and waste through online systems. The Company and its subsidiaries included in the consolidated financial statements have completed the Scope 1 and Scope 2 inventories for 2025:</p> <p>1. Greenhouse gases:  In 2024, the total Scope 1 and Scope 2 greenhouse gas emissions of the Taiwan operating sites amounted to 103.618 metric tons of CO<sub>2</sub>e, primarily originating from Scope 2 electricity emissions, which accounted for 86.91% of the aforementioned emissions.  In 2025, the total Scope 1 and Scope 2 greenhouse gas emissions of the Taiwan operating sites were 101.110 metric tons of CO<sub>2</sub>e, primarily originating from Scope 2 electricity emissions, which accounted for 86.60% of the aforementioned emissions.  In 2025, the total Scope 1 and Scope 2 greenhouse gas emissions of all operating sites across the Group were 102.159 metric tons of CO<sub>2</sub>e, primarily originating from Scope 2 electricity emissions, which accounted for 86.74% of the aforementioned emissions.</p> <p>Note: For 2024 (inclusive) and prior years, the scope of greenhouse gas disclosure corresponding to operating revenue was the Taiwan region, and individual financial data were adopted; starting from 2025, the scope of greenhouse gas disclosure is expanded to the entire Group, and consolidated financial data are adopted instead.</p> <p>2. Water consumption:  Water resources management and discharge:  The Company's water sources are entirely supplied by the Taiwan Water Corporation and are primarily used for the daily lives of employees. The Company belongs to the cloud services industry, and its operating premises consist entirely of office space with no production-oriented plants; therefore, no production wastewater is generated during the course of operations. The Company strictly complies with various environmental protection laws and</p>	None		

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons												
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			<p>regulations; all domestic sewage is properly incorporated into the building's public sewage treatment system and discharged after centralized treatment. Through a comprehensive drainage management mechanism, the Company ensures that its operational activities do not have a significant impact on the surrounding environment.</p> <p>The following table sets forth the water consumption data of the Company for the past three years, the scope of which covers the parent company and subsidiaries in the consolidated financial statements:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Water consumption (Unit/m<sup>3</sup>)</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>42</td> <td></td> </tr> <tr> <td>2024</td> <td>25</td> <td></td> </tr> <tr> <td>2025</td> <td>51</td> <td>The increase from 25 units in 2024 to 51 units in 2025, an increase of over 100%, was due to the annual cleaning of the building.</td> </tr> </tbody> </table> <p>3. Waste: The Company is in the cloud information services industry, and the core of its circular economy lies in enhancing resource use efficiency, promoting green offices, and implementing sustainable supply chain management.</p> <p>1. Policy content</p> <ul style="list-style-type: none"> <li>Enhancing resource efficiency and green office: Advocate for employees to implement energy and water conservation, waste reduction at the source, and prioritize the use of environmentally friendly resources such as recycled paper.</li> <li>Sustainable supply chain and green procurement: Incorporate environmental protection and economic sustainability into supply chain management, actively promote green procurement strategies, and set "100% of suppliers signing and fulfilling ESG clauses" as a medium-to long-term goal.</li> <li>Intelligent management to assist in carbon reduction: Assist customers in optimizing cloud resource allocation through the proprietary AICOM platform to reduce energy waste, indirectly achieving resource utilization optimization and carbon emission reduction.</li> </ul> <p>2. Implementation status for 2025</p> <ul style="list-style-type: none"> <li>Energy and resource conservation: <ul style="list-style-type: none"> <li>Lights-out action: Lighting in office areas is switched off for one hour each day on a fixed schedule.</li> <li>Low-carbon diet: Promote "Meatless Mondays" and support vegetarian bento boxes throughout the year to reduce carbon dioxide equivalent.</li> </ul> </li> <li>Supply chain management performance:</li> </ul>	Year	Water consumption (Unit/m <sup>3</sup> )	Notes	2023	42		2024	25		2025	51	The increase from 25 units in 2024 to 51 units in 2025, an increase of over 100%, was due to the annual cleaning of the building.	
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			<ul style="list-style-type: none"> <li>○ ESG assessment mechanism: A new supplier ESG evaluation process has been implemented since 2024. All new suppliers are required to undergo audits across the social, environmental, and governance dimensions.</li> <li>● Waste management: The Company is not in the manufacturing industry and has no process waste. General domestic waste is handled centrally by the waste removal and disposal service provider engaged by the office building.</li> </ul>	
IV. Social issues (I) Does the Company draw up management policies and procedures in compliance with relevant laws and regulations and the International Covenants on Human Rights?	√		The Company has formulated a "Human Rights Policy," with the Management Center acting as the dedicated unit for human rights management, responsible for planning, promoting, and maintaining relevant management systems and specific action plans, as well as regularly organizing educational courses for management and employees. The Company endorses and supports the United Nations' Universal Declaration of Human Rights, Global Compact, and Guiding Principles on Business and Human Rights, as well as the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. The Company respects internationally recognized human rights standards, ensures no infringement of basic human rights, and treats all employees with dignity and respect. Please refer to the "Investor Relations/Corporate Governance/Operations" section on the Company's official website. Path: <a href="#">Click here to download.</a>	None
(II) Has the Company established and implemented reasonable employee welfare measures (including salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	√		<p>I. Policy on reflecting business performance in employee compensation</p> <p>The Company values the sharing of operating results with employees and implements corporate sustainable development goals. The specific measures are as follows:</p> <ul style="list-style-type: none"> <li>● The Articles of Incorporation clearly specify the remuneration ratios: In accordance with Article 24 of the Articles of Incorporation, if the Company has profit for the year, it shall allocate 1% to 2% as employee remuneration, of which no less than 10% shall be distributed to junior employees, to ensure that the operating results are substantively returned to all colleagues.</li> <li>● Performance review mechanism: The Company has formulated salary-related regulations and determines compensation with reference to prevailing market levels and organizational structure. Remuneration distribution is closely linked to operating performance. Employee compensation and year-end bonuses are issued based on annual surplus conditions and individual performance appraisal results (such as KPI achievement rates, contribution levels, etc.) to attract, retain, and motivate outstanding talent.</li> </ul> <p>II. Comprehensive employee benefit measures and retirement systems</p>	None

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			<p>The Company is committed to providing a happy workplace that exceeds regulatory requirements, ensuring the physical and mental health and work-life balance of our colleagues:</p> <ul style="list-style-type: none"> <li>• Friendly leave environment: In addition to statutory annual leave and public holidays announced by the government, the Company also provides additional Family Day and Meaningful Day leave, encouraging colleagues to take adequate rest, spend time with family, and participate in meaningful social activities.</li> <li>• Comprehensive protection and retirement system: The Company contributes to Labor Insurance, National Health Insurance, and Employment Insurance in accordance with the law, and makes monthly contributions to the Labor Pension Fund. In addition, the Company fully subsidizes group insurance to increase the risk protection for employees and their families.</li> <li>• Operation of the Employee Welfare Committee: An Employee Welfare Committee has been established, with dedicated responsibility for planning various subsidies, such as birthday, wedding, maternity, and bereavement allowances, and employee travel subsidies. The Committee also incorporates social giving by organizing charitable initiatives such as the "Step30" shoe-donation campaign.</li> <li>• Diversified soft benefits: The Company periodically arranges professional employee health check-ups, and has equipped the workplace with snack bars, coffee bars, and complimentary massage services. The Company also subsidizes continuing education, offers fitness allowances, and supports a variety of club activities, building a holistic support system.</li> </ul> <p>III. Human rights policy and environmental protection The Company has established its human rights policy with reference to international human rights conventions, the core of which includes:</p> <ol style="list-style-type: none"> <li>1. Elimination of discrimination: Implement gender equality and ensure fairness in recruitment and promotion.</li> <li>2. Dignity protection: Safeguard the legal rights of employees and create a respectful and friendly working atmosphere.</li> <li>3. Safe workplace: Provide a healthy working environment that complies with occupational safety and health standards.</li> </ol>	
(III) Has the Company provided employees with a safe and healthy working	√		The Company provides a safe, hygienic, and healthy working environment for employees. In accordance with relevant occupational safety and health laws and regulations, the Company has established safety and health management plans,	None

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
environment, and regularly offer safety and health education to employees?			<p>management regulations, and occupational safety and health work rules. In addition to providing health examinations, employee group insurance, and employee lactation rooms, and collaborating with external vendors to provide onsite occupational medical and nursing services and Employee Assistance Programs (EAP), the Company also periodically conducts safety inspections of equipment and facilities to ensure personnel safety, including routine safety patrols self-inspections of fire protection equipment. Simultaneously, the Company enhances the professional competencies of occupational safety and health personnel while ensuring full regulatory compliance in the execution of their designated responsibilities. Perform equipment and facility safety inspections at least once a year to ensure personnel safety. In 2025, one fire protection equipment inspection and one office area carbon dioxide (CO2) detection were conducted, and both passed the standards.</p> <p>1. Occupational safety and health education and training hours The Company has implemented occupational safety and health education and training for all employees. The statistical data for 2025 are as follows:</p> <ul style="list-style-type: none"> <li>• Course content: General occupational safety and health education and training, covering an overview of laws and regulations, occupational safety and health concepts, and work rules, standard operating procedures, emergency response handling, and common knowledge of fire safety and first aid.</li> <li>• Target participants: All employees.</li> <li>• Total training hours: 116 hours.</li> </ul> <p>2. Occupational safety and health management measures In addition to education and training, the report also discloses several specific practices for maintaining work environment safety and employee health:</p> <ul style="list-style-type: none"> <li>• Dedicated management: Establish dedicated occupational safety and health personnel responsible for the planning and implementation of the occupational safety and health system.</li> <li>• Risk assessment: Conduct an internal occupational safety and health review once a year on a regular basis.</li> <li>• Health examination: Health examinations are conducted once every two years, with contents superior to the regulatory standards of the "Labor Health Protection Rules".</li> <li>• On-site medical and nursing services: Collaborate with medical institutions to arrange for medical and nursing personnel to provide health consultations at the office on a regular basis.</li> </ul> <p>3. 2025 Workplace safety performance</p> <ul style="list-style-type: none"> <li>• Occupational hazard statistics: No occurrence of fire or occupational accident incidents.</li> </ul>	

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			<ul style="list-style-type: none"> <li>Reporting mechanism: An independent occupational safety and health mailbox (osha@nextlink.com.tw) has been established as a channel for employee feedback and consultation.</li> </ul>	
<p>(IV) Has the Company established effective career development and training plans for its employees? Describe the aspects covered by the training plan (e.g., orientation for new employees, professional development, management training, etc.), the scope (e.g., managers at all levels, colleagues, etc.), and the implementation status.</p>	√		<p>The Company recruits outstanding talent from the industry and values the career development of each individual. Based on strategic development and the needs of various departments, the Company has established diversified and systematic career competency development training programs, and arranges internal training, as well as irregular external training courses, which are summarized as follows:</p> <ol style="list-style-type: none"> <li>1. Relevant training courses are planned for both supervisors and colleagues, including professional technical training by job category, supervisor training, and original equipment manufacturer (OEM) training courses. Certification exam fees are also subsidized, and colleagues are encouraged to actively participate in international technical seminars to balance personal growth and corporate development.</li> <li>2. New employees are scheduled for relevant orientation and training immediately upon joining, including orientation, occupational safety and health training, and internal departmental training, to enable new hires to quickly integrate into team operations.</li> <li>3. Internship opportunities are provided to encourage students to integrate learning with practice. Through internships, practical experience is accumulated, career exploration is facilitated early, and outstanding talents are reserved for the organization.</li> </ol> <p>For the training performance and implementation status of the Company in 2025, please refer to the sustainability report.</p>	None
<p>(V) Does the Company comply with relevant laws and regulations and international standards on issues such as customer health and safety, customer privacy, marketing and labeling of products and services, and formulate relevant policies and complaint procedures to protect the rights and interests of consumers or customers?</p>	√		<ol style="list-style-type: none"> <li>1. Customer service policy The Company conducts customer service activities in accordance with Section 4.1 "Annual Customer Satisfaction Survey" of Article 4 of the "Marketing Activity Operating Procedures", carrying out systematic evaluations of its sales services, technical services, and overall service quality, which serve as the basis for service optimization and the protection of customer rights and interests.</li> <li>2. Frequency of implementation Customer satisfaction surveys are conducted on a semi-annual basis to ensure a timely understanding of customer needs and service experience.</li> <li>3. Implementation results and benefits (implemented continuously for five years) <ul style="list-style-type: none"> <li>• Establish a stable and institutionalized customer feedback mechanism</li> <li>• Continuously optimize products and service processes to enhance overall service quality</li> <li>• Strengthen cross-departmental communication and improve efficiency to enhance consistency in customer</li> </ul> </li> </ol>	None

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			<p>experience</p> <ul style="list-style-type: none"> <li>• Serve as an important basis for internal performance management and service enhancement</li> </ul> <p>4. 2025 satisfaction results The overall customer satisfaction for the first half of 2025 was 83.5 points, with the proportion of "Satisfied (including Very Satisfied)" at 92.5%; it increased to 84.1 points in the second half of the year, with the proportion of "Satisfied (including Very Satisfied)" at 93.7%, indicating that the overall service quality continues to remain stable and at a good level.</p> <p>5. Improvement and grievance handling mechanism Upon the completion of each semi-annual satisfaction survey, a meeting of business unit heads shall be convened:</p> <ul style="list-style-type: none"> <li>• Summarize customer feedback and key issues</li> <li>• Formulate improvement measures and optimization directions</li> <li>• Conduct internal promotion and education training</li> </ul> <p>Through the aforementioned systems, the Company continues to strengthen its customer rights protection mechanisms to ensure that products and services meet customer expectations, and to implement corporate governance and sustainable development goals.</p>	
(VI) Has the Company established the supplier management policies requesting suppliers to comply with laws and regulations related to environmental protection, occupational safety and health or labor rights and supervised their compliance?	√		Suppliers are important partners for the continuous growth of the Company. To strengthen the supply chain management mechanism, the Company has established the "Procurement and Purchasing Management Measures" and "Supplier Evaluation Measures" as the basis for supplier management and cooperation evaluation, and periodically conducts assessments and evaluations of cooperative suppliers. In the event that a supplier is involved in a violation of the corporate social responsibility policy and causes a material impact on the environment or society, or is involved in other circumstances of poor reputation, the Company may revoke its supplier qualification in accordance with regulations to ensure the integrity and sustainable development of the supply chain.	None
V. Does the Company refer to the internationally accepted standards or guidelines for the preparation of reports to prepare CSRs and other reports that disclose the Company's non-financial information? Has the aforesaid reports received assurance or	√		Starting from 2024, the Company will prepare its first sustainability report in accordance with the Universal Standards, Sector Standards, and Topic Standards published by the Global Reporting Initiative (GRI) to disclose identified material topics and their impacts on the economy, environment, and society. At the same time, the Company will also refer to the relevant standards of the Sustainability Accounting Standards Board (SASB) to disclose sustainability indicator information for the industry to which the Company belongs, and provide a cross-reference index between SASB indicators and report content to enhance information transparency. In addition, pursuant to relevant laws and regulations, the Company will commence the assurance process for the report	None

Promotion items	Implementation status			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
certification from a third-party accreditation institution?			starting from 2028 at the latest, in order to enhance the reliability and credibility of the reported content.	
<p>VI. If the Company has established its own sustainable development code in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies", please describe the differences between its operation and the established code:</p> <p>The "Sustainable Development Best Practice Principles" of the Company were approved and established by a resolution of the Board of Directors on April 30, 2024. On November 4 of the same year, the Board of Directors appointed two independent directors and the Chief Sustainability Officer to jointly form the Sustainable Development Committee, totaling 3 members.</p> <p>The Company's sustainability practices are promoted in accordance with the spirit of the Code, covering dimensions such as corporate governance, sustainable environment, social welfare, and corporate sustainability information disclosure. The Sustainable Development Committee has established various functional task forces, which are responsible for promoting and executing relevant sustainability actions based on their respective division of labor. All sustainability initiatives are implemented in accordance with the requirements of the Code, and the actual operational status is consistent with the content of the Code, with no deviations.</p> <p>VII. Other important information helpful for understanding the implementation of promoting sustainable development:</p> <p>(I) The Company has been included in the scope of the parent company Far EasTone's ESG inventory entities, which is consistent with the boundary of the group consolidated financial statements. The Company continues to collect environmental data such as electricity consumption, water resources, and waste through online systems, and has engaged a third-party verification institution to conduct verification to ensure the accuracy and transparency of the data.</p> <p>(II) From 2021 to 2023, the Company was honored with the "Best Companies to Work for in Asia" Award by HR Asia for three consecutive years, highlighting the emphasis placed on employee care and corporate culture.</p> <p>(III) Diverse online courses are provided for employees to choose freely, and actively arrange trend lectures, original equipment manufacturer (OEM) technical training, various professional training, and overseas seminars, etc., to encourage employees to obtain professional certifications and commit to cultivating cloud industry talent.</p> <p>(IV) The Company was awarded the "Sports Enterprise Certification" for 2023 by the Sports Administration, Ministry of Education, demonstrating the Company's emphasis on employee health and a culture of sports.</p> <p>(V) The Company was invited to participate in the filming of the Contact TAIWAN recruitment promotional video by the Ministry of Economic Affairs to enhance international visibility and corporate image.</p> <p>(VI) The Company was successfully listed on the TPEX on December 16, 2024, marking an important milestone in its development.</p> <p>(VII) The Company actively participates in public welfare activities, turning compassion into practical strength. We have not only promoted shoe donation and blood donation programs for consecutive years, but have also collaborated with orphanages to make children's Christmas wishes come true. Through concrete actions, we aspire to demonstrate care for our communities and bring warmth to every corner of society.</p>				
<p>Amid the challenges of rapidly changing cloud technology and global markets, the Company has, since its inception, consistently adhered to the business philosophy of "Integrity, Transparency, Fact-based, and Sustainability," and highly values every employee, regarding them as the core force driving innovation. We not only focus on the physical and mental health of our employees and workplace diversity and equality, but also actively promote the technical commitment of "People-oriented, Practicing Sustainability," internalizing the ESG spirit into our daily operations. Looking ahead, we will leverage capital market resources to accelerate the expansion of our cloud service footprint and enhance core technical capabilities and integrated service efficiencies through our proprietary AICOM intelligent cloud management platform and LEMMA generative AI solutions. At the same time, we will actively strengthen corporate governance, implement information security and sustainable development goals, and work together with employees, customers, and suppliers to create value, moving towards a more resilient and competitive cloud-based sustainable future.</p>				

Climate-related information of TWSE/TPEX listed companies

1. Implementation of climate-related information:

Risks and opportunities posed by climate change to the Company and relevant response measures taken by the Company

Item	Implementation status
<p>1 Describe the oversight and governance of climate-related risks and opportunities by the Board of Directors and management.</p>	<p>To address the high uncertainty of climate and rapid changes in policy and markets, and to promptly grasp and estimate the potential impacts caused by climate change, the Company regularly convenes senior executives from various departments to identify material climate risks and opportunities. At the same time, the risks that floods, droughts, typhoons, and high temperatures may pose to various operating sites are further evaluated, with the aim of grasping climate changes in the external environment and market dynamics, and considering the overall operational strategy planning more comprehensively.</p> <p>A "Sustainability Committee" has been established under the Board of Directors, composed of two independent directors and one external expert with professional knowledge and capabilities in corporate sustainability appointed by the Board of Directors. The Committee shall hold regular meetings and is responsible for formulating, promoting, and strengthening action plans and capital expenditures for important sustainability policies (including climate-related issues) of the Company and its subsidiaries, reviewing, tracking, and amending the implementation status and performance of sustainable development, and reporting to the Board of Directors on a regular basis.</p> <p>Under the "Sustainable Development Committee", a Sustainable Development Office has been established, consisting of working groups composed of first-level executives. These are categorized into the Sustainable Governance Group, Sustainable Environment Group, Sustainable Human Resources Group, and Social Inclusion Group, focusing on environmental management systems, compliance with environment-related laws, regulations, and international standards, assessment of sustainable transformation, enhancement of resource utilization efficiency, and climate change response mechanisms.</p>
<p>2 Describe how identified climate-related risks and opportunities affect the enterprise's business, strategy, and finances (short-, medium-, and long-term).</p>	<p>The Company is actively formulating solutions, aiming to mitigate the operational and financial impacts brought by climate change and to enhance the climate resilience of the organization. Assessments of climate-related risks and opportunities are conducted to determine their potential operational and financial implications, informing the development of action plans to address them.</p> <p>Physical risk:</p> <p>1. Impact of climate change-related risks:</p> <p>Short-term: Changes in laws and policies that lead to higher electricity prices will directly increase the operating costs of the enterprise and have a negative impact on its financial position.</p> <p>Mid-term: The strengthening of government emission reduction policies and emission reporting obligations, along with the continuous impact of policy and regulatory risks, will increase operating costs; enterprises need to adjust their strategies to comply with regulations.</p>

Item	Implementation status
	<p>Long-term: Climate change may lead to the frequent occurrence of extreme weather events, increased instability of data centers, and shifts in consumer preferences, which may also result in a long-term decline in demand for products and services.</p> <p>2. Strategic plans related to climate change:</p> <p>Short-term: Energy conservation, enhancement of energy use efficiency, and green energy as supplementary.</p> <p>Mid-term: Increase in the green energy utilization rate.</p> <p>Long-term: Adoption of renewable energy sources and establishment of long-term partnerships with carbon-neutral cloud service providers.</p> <p>3. Climate change-related operational and business opportunities:</p> <p>After the aforementioned mitigation, it is assessed that "low-carbon products and services" can be increased.</p> <p>In terms of short-, medium-, and long-term business planning, the focus will be on providing low-carbon information services, with efforts concentrated on digital transformation and intelligent solutions that combine cloud technology with AI to enhance customer environment-related forecasting, thereby increasing service opportunities.</p>
<p>3 Describe the financial impacts of extreme climate events and transition actions.</p>	<p>Through internal discussions, inventory, and assessments, the Company has identified potential risks to the product operation and service stages, such as floods, droughts, as well as changes in precipitation patterns and extreme variations in climate patterns. Flooding caused by heavy rainfall may lead to the interruption of or damage to network communication equipment, affecting the availability of cloud services. It may also affect the transportation of employees to the office and the safety of their places of residence.</p> <p>In response to transition actions, the transition to a low-carbon economy may involve extensive changes in policies and regulations, technology, and markets. Based on the nature, speed, and focus of the aforementioned changes, within the analyzed timeframe, carbon fees and greenhouse gas cap-and-trade systems, renewable energy regulations, and shifts in consumer preferences may lead to increased operating costs or decreased sales volume. Considering that the Company currently has sales of certain low-carbon products and continues to conduct research, development, and innovation while expanding the diversity of related products, market sales under various scenarios have not been significantly affected; therefore, the Company focuses on the analysis of operating costs. Under the scenario of low-carbon transition, the financial impact of carbon pricing on the Company will result in increased costs for its own operations and supply chain.</p> <p>The Company has introduced energy-saving and carbon-reduction projects, improved energy efficiency, and invested in green energy equipment. The financial impact of this project on the Company will result in an increase in its own capital investment and operating costs.</p>

Item	Implementation status
<p>4 Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.</p>	<p>The Board of Directors is the highest decision-making unit for risk control within each company of the Group and directly supervises the risk governance framework of each company within the Group. To improve risk assessment and strengthen management functions, the Sustainable Development Committee shall update the primary risk identification matrix annually. Based on the results of risk identification, each department shall conduct response strategy planning to integrate and manage risks that may affect operations and profitability. A report on management implementation and risk control shall be submitted to the Board of Directors at least once a year to supervise, track, and review the risk management implementation of the management team, with a view to strengthening the corporate structure.</p>
<p>5 If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts used shall be explained.</p>	<p>The Company will build a climate change scenario model in the future, and expects to conduct systematic analysis by incorporating key factors such as climate risk forecasts, relevant policies and regulations, market dynamics, infrastructure resilience, evolution of innovative technologies, changes in customer demand, and availability of human resources for the regions where it operates. Operational strategies will be adjusted accordingly to strengthen the resilience and competitiveness of the Company in the face of long-term climate change risks.</p> <p>As of the annual report publication date, the Company has not yet used scenario analysis to assess its resilience to climate change risks; if such analysis is used in the future, it will be disclosed in the annual report.</p>
<p>6 If there is a transition plan in response to the management of climate-related risks, describe the content of such plan, and the metrics and targets used to identify and manage physical risks and transition risks.</p>	<p>In order to achieve net-zero emissions, the Company will formulate a low-carbon transition plan to reduce direct emissions from operational activities (Scope 1), indirect emissions from energy use (Scope 2), and indirect emissions generated by the value chain (Scope 3). The scope of implementation includes:</p> <ul style="list-style-type: none"> <li>● Reduce greenhouse gas emission intensity.</li> <li>● Adopt renewable energy, increase the proportion of renewable energy use, and promote this to the value chain to support the low-carbon energy transition with practical actions.</li> </ul>
<p>7 If internal carbon pricing is used as a planning tool, the basis for price determination shall be explained.</p>	<p>The Company has low carbon emissions and has not yet established an internal carbon pricing system; it will continue to update and optimize in accordance with the relevant guidelines of the competent authorities.</p>
<p>8 If climate-related targets are set, information such as the activities covered, greenhouse gas emission scopes, planning horizons, and annual progress toward achievement shall be explained; if carbon offsets or Renewable Energy Certificates (RECs)</p>	<p>The Company has long been committed to environmental protection, aiming to create a harmonious win-win situation for the economy and the environment through a green operation model of "improving energy efficiency and reducing environmental impact"; the sources and quantities of carbon reduction credits for offset or the quantity of RECs will be planned subsequently based on the disclosures required by the competent authority.</p>

Item	Implementation status
are used to achieve relevant targets, the source and quantity of carbon reduction credits offset or the quantity of RECs shall be explained.	
9 Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans (to be filled in separately in 1-1 and 1-2).	Please refer to 1-1 and 1-2 below for details.

### 1-1 Greenhouse gas inventory and assurance of the Company in the most recent two years

#### 1-1-1 Greenhouse gas inventory information

State the greenhouse gas emissions (metric tons of CO <sub>2</sub> e), intensity (metric tons of CO <sub>2</sub> e/NT\$ million), and data coverage for the most recent two years.					
<p>1. Parent company, Nextlink Technology, and its subsidiary, Microfusion Technology, began greenhouse gas inventories in 2024.</p> <p>2. The remaining subsidiaries in the consolidated financial report shall commence greenhouse gas inventory from 2027.</p> <p>The Company has established a greenhouse gas inventory mechanism in accordance with the Greenhouse Gas Protocol standards issued by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI).</p> <p>Starting from 2024, the greenhouse gas emissions of the parent company, Nextlink, and its subsidiary, Microfusion Technology, shall be inventoried periodically every year to fully grasp the status of greenhouse gas usage and emissions, and to verify the effectiveness of reduction actions.</p> <p>3. In addition, the 2024 greenhouse gas inventory data is aggregated based on the operational control approach, including the greenhouse gas emissions of the parent company and its subsidiaries, as described below:</p>					
Scope of inventory	Inventory indicators	2024		2025	
		Emissions (tons of CO <sub>2</sub> e)	Intensity (tons CO <sub>2</sub> e/revenue NT\$ million)	Emissions (tons of CO <sub>2</sub> e)	Intensity (tons CO <sub>2</sub> e/revenue NT\$ million)
Parent company and subsidiary	Scope 1 (direct greenhouse gas emissions)	13.559	0.0398	13.547	0.0233
	Scope 2 (indirect greenhouse gas emissions)	90.059		88.612	
	Subtotal	103.618		102.159	
Notes:					
<p>1. In 2023, the Company was included in the scope of the ESG inventory entities of the parent company Far EasTone, which is consistent with the boundary of the Group's consolidated financial statements, and the Company continues to collect environmental data such as electricity consumption, water resources, and waste through online systems.</p> <p>2. For 2024 (inclusive) and prior years, the scope of greenhouse gas disclosure corresponding to operating revenue was the Taiwan region, and individual financial data were adopted; starting from 2025, the scope of greenhouse gas disclosure is expanded to the entire Group, and consolidated financial data are adopted instead.</p>					

### 1-1-2 Greenhouse gas assurance information

State the assurance status for the most recent two years as of the annual report publication date, including the scope of assurance, the assurance institution, the assurance standards, and the assurance opinion.

The scope of coverage for which assurance shall be performed at a minimum in accordance with the Sustainable Development Roadmap for TWSE/TPEX Listed Companies:

1. The parent company shall commence the performance of assurance starting from 2028.
2. Subsidiaries included in the consolidated financial reports shall commence the implementation of assurance from 2029.

The Company will perform assurance procedures prior to the aforementioned timing in accordance with the requirements of the competent authority.

### 1-2 Greenhouse gas reduction goals, strategies, and specific plans of action

State the greenhouse gas reduction base year and its data, reduction targets, strategies, and specific action plans, as well as the status of achievement of reduction targets.

The scope of coverage for which assurance shall be performed at a minimum in accordance with the Sustainable Development Roadmap for TWSE/TPEX Listed Companies:

1. The parent company shall commence the implementation of assurance from 2028.
2. Subsidiaries included in the consolidated financial reports shall commence the implementation of assurance from 2029.

The Company shall, in accordance with the requirements of the competent authority, conduct assurance operations prior to the aforementioned time points, and shall set reduction targets, strategies, and specific action plans and reduction targets during the period.

(VI) Status of ethical corporate management implementation and deviations from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, and the reasons:

Evaluation item	Status of operations		Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	
I. Establishment of ethical management policies and schemes (I) Has the Company established the ethical corporate management policies approved by the Board of Directors and specified in its rules and external documents the ethical corporate management policies and practices and the commitment of the Board of Directors and senior management to rigorous and thorough implementation of such policies?	√		None
(II) Has the Company established a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within its business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs	√		None

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons						
	Yes	No	Summary description							
<p>accordingly, which shall at least include the preventive measures specified in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies"?</p> <p>(III) Does the Company specify the operating procedures, behavioral guidelines, violation of disciplinary and grievance system in the prevention plan of dishonesty, and implement it, and regularly review the correction plan?</p>	√		<p>agents, contractors, suppliers, public officials, or other stakeholders.</p> <p>Beyond explicitly prohibiting dishonest conduct in the "Integrity Management Procedures and Code of Conduct" and "Code of Ethics", the Company also outlines procedures, guidelines, disciplinary actions for violations, and grievance procedures. These guidelines are regularly reviewed and revised, and their implementation. On November 21, 2025, the Company conducted advocacy to employees regarding the implementation of and compliance with such programs.</p>	None						
<p>II. Implementation of ethical management</p> <p>(I) Does the Company evaluate business partners' ethical records and include ethics-related clauses in business contracts?</p>	√		<p>The Company's business activities are subject to counterparty review and assessment by the finance department, which comprehensively evaluates financial-related information such as corporate credit records and scale of operations. In accordance with the relevant requirements of the "Procedures for Ethical Management and Guidelines for Conduct", and by consulting with the legal department for opinions on the terms and conditions of contracts entered into with transaction counterparties, the ethical management policy the Company is implemented.</p>	None						
<p>(II) Does the Company set up a dedicated unit to promote corporate integrity management under the board of directors, and regularly (at least once a year) to report its integrity management policy and anti-integrity behavior plan to the Board and supervise the implementation?</p>	√		<p>The Company has established a dedicated unit to promote ethical corporate management, the operation and implementation of which are as follows:</p> <table border="1" data-bbox="764 1583 1219 1940"> <thead> <tr> <th>Item</th> <th>Operation and implementation</th> </tr> </thead> <tbody> <tr> <td>Dedicated unit</td> <td>The Company has established the "Integrity Management Procedures and Code of Conduct," with the Human Resources Department coordinating the promotion of corporate ethical management across all units and being required to report to the Board of Directors on a regular basis.</td> </tr> <tr> <td>Responsi-bilities</td> <td>Regularly report on compliance/advocacy and education</td> </tr> </tbody> </table>	Item	Operation and implementation	Dedicated unit	The Company has established the "Integrity Management Procedures and Code of Conduct," with the Human Resources Department coordinating the promotion of corporate ethical management across all units and being required to report to the Board of Directors on a regular basis.	Responsi-bilities	Regularly report on compliance/advocacy and education	None
Item	Operation and implementation									
Dedicated unit	The Company has established the "Integrity Management Procedures and Code of Conduct," with the Human Resources Department coordinating the promotion of corporate ethical management across all units and being required to report to the Board of Directors on a regular basis.									
Responsi-bilities	Regularly report on compliance/advocacy and education									

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			<p>and training/handling of stated matters, etc., each year, and regularly report the implementation status thereof to the Board of Directors each year. In the event of any unlawful circumstances, the Audit Department shall report such matters to the Board of Directors.</p>	
			<p>The Company approved the formulation of the "Procedures for Ethical Management and Guidelines for Conduct" and the "Code of Ethical Conduct" during the second meeting of the third term of the Board of Directors on July 6, 2022.</p> <p>This matter was reported to all shareholders as a report item at the 2023 annual general meeting. The "Ethical Management Code" was approved during the 7th meeting of the 2nd Board of Directors on October 4, 2021, and this matter was reported to all shareholders as a report item at the 2024 Annual General Meeting. The Company held an ethical management training course on November 21, 2025, titled "Discussion on Employees' Integrity Obligations, Confidentiality Obligations, and the Principle of Good Faith – Centered on the Company's 'Code of Ethics'". The course explained prohibited acts in the Company's business execution, including Code of Ethics courses (trade secrets, intellectual property, information usage, fair competition, and antitrust) and Anti-Corruption courses (including Bribery, Providing or Accepting Improper Benefits, Fraud, Extortion, Money Laundering). In 2025, the percentage of members of the governance body who understood the anti-corruption policies and procedures of the Company was 100%, and the percentage of employees (Taiwan and overseas) was 100%, in order to prevent the occurrence of unethical conduct. In addition, the contents of the "Code of Integrity Management" and the "Code of Ethical Conduct" are promoted to the Board of Directors and management once a year to ensure their understanding of the importance</p>	

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			thereof. The relevant implementation status was reported at the 16th meeting of the 4th Board of Directors on November 4, 2025.	
(III) Has the Company established policies to prevent conflicts of interest, provide appropriate communication channels and thoroughly implement the policies?	√		<p>1. The Company has expressly stipulated in the "Rules of Procedure for Board of Directors Meetings" that if a director or the juristic person the director represents has an interest in a proposal listed at a board meeting, the director shall explain the material content of such interest. If there is a risk of prejudice to the interests of the Company, the director shall not participate in the discussion or voting, shall recuse himself/herself from the discussion and voting, and shall not exercise voting rights on behalf of other directors.</p> <p>2. The Company has established the "Whistleblowing Management Measures"; upon discovery of any violation of the conflict of interest provisions by relevant personnel, a report may be filed through appropriate channels.</p>	None
(IV) Has the Company established effective accounting systems and internal control systems to implement ethical corporate management and had its internal audit unit, based on the results of assessment of the risk of involvement in unethical conduct, devise relevant audit plans and audit the compliance with the prevention programs accordingly or entrusted a CPA to conduct the audit?	√		<p>The Company is committed to establishing a rigorous governance framework and implementing ethical management in its daily operations through sound accounting systems and internal control systems:</p> <p>1. Financial information transparency and accounting system The Company's financial statements are all subject to rigorous audits or reviews by external certified public accountants, and the Company strictly complies with the deadlines prescribed by the competent authority for the public announcement and filing of such statements, ensuring the accuracy, timeliness, and high transparency of its financial information.</p> <p>2. Dynamic internal control and risk management The Company periodically reviews and amends its internal control system to respond agilely to changes in the external environment and to optimize the design and execution efficiency of the internal control</p>	None

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			<p>system. All relevant amendments shall be submitted to and approved by the Audit Committee and the Board of Directors to ensure that the decisions of the management comply with the principle of integrity.</p> <p>The internal audit unit shall formulate an annual audit plan based on the results of risk assessments each year, implement audits and issue reports, perform continuous follow-up and improvement regarding deficiencies, and complete the self-assessment of the internal control system annually.</p> <p>3. Independent communication and Board oversight</p> <p>The head of internal audit shall periodically report audit results and the progress of improvements to the Audit Committee. In the Audit Committee and the Board of Directors, the head of internal audit and the independent directors conduct in-depth discussions on the execution of audit operations to ensure that the independent directors can fully grasp the Company's operational risks and the effectiveness of integrity implementation.</p>	
(V) Does the Company provide internal and external ethical corporate management training programs on a regular basis?	√		The Company held an ethical corporate management training course - <Code of Conduct> on November 21, 2025. The course explained prohibited acts in its business execution, including Code of Conduct courses (trade secrets, intellectual property, information usage, fair competition, and antitrust) / anti-corruption courses (including bribery, providing or receiving improper benefits, fraud, extortion, money laundering), etc. In 2025, the number of persons who understood the anti-corruption policies and procedures of the Company accounted for 100% of the members of the governance body and 100% of the employees (Taiwan and overseas), so as to prevent the occurrence of unethical conduct.	None
III. Implementation of the Company's whistleblowing system (I) Has the Company established a concrete whistleblowing and reward system, established convenient whistleblowing	√		The Company has established an Investor Relations section on the corporate website to provide a channel for stakeholders, such as shareholders, customers, suppliers, and	None

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
channels, and designated appropriate personnel to handle the case being exposed by the whistle-blower?			employees, to file complaints with the Company when their rights and interests are infringed.	
(II) Does the Company set standard operating procedures for the investigation, follow-up measures to be taken after the completion of the investigation, and the relevant confidentiality mechanism?	√		The Company has designated personnel specifically responsible for handling complaints or whistleblowing cases, ensuring that whistleblowers are protected during the whistleblowing process and do not suffer any disciplinary action as a result of whistleblowing.	None
(III) Has the Company established measures to protect whistleblowers from retaliation?	√		The Company has stipulated in the "Whistleblowing Management Measures" and relevant regulations that the identity of the whistleblower shall be kept confidential, and the whistleblower shall be protected from improper treatment due to the whistleblowing incident.  For the aforementioned "Whistleblowing Management Measures" and their operational status, please refer to the "Corporate Governance" section on the Company's official website, with the path as follows: <a href="#">Click here to download.</a>	None
IV. Enhancement of information disclosure Does the Company disclose the content of its ethical corporate management best practice principles and the results of its promotion on its website and the Market Observation Post System?	√		The Company's official website has established sections such as "Investor Relations" and "Corporate Social Responsibility" to disclose the "Procedures for Ethical Management and Guidelines for Conduct" and related regulations approved by the Board of Directors, providing detailed explanations of the implementation status and effectiveness of the Company's ethical management. The Company strictly adheres to its responsibilities for information disclosure, disclosing relevant corporate information on the "Market Observation Post System" in a timely, public, and transparent manner, and conducting disclosure operations in accordance with relevant laws and regulations, striving to enhance information transparency. Company website: <a href="https://www.nextlink.cloud">https://www.nextlink.cloud</a> Market Observation Post System: <a href="http://mops.twse.com.tw">http://mops.twse.com.tw</a>	None

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
V. If the Company has established its own ethical corporate management best practice principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies", please describe the differences between its operation and the established principles: The Company's Procedures for Ethical Management and Guidelines for Conduct have been disclosed on the company website, and its actual operational status does not differ from the principles.				
VI. Other important information to facilitate a better understanding of the Company's ethical management operations: (e.g., reviews on and amendments to the Ethical Management Principles)				
(I) The Company complies with the Company Act, the Securities and Exchange Act, and relevant regulations and laws governing listed and OTC-traded companies as the foundation of ethical management, and has established the "Ethical Management Code" and the "Procedures for Ethical Management and Guidelines for Conduct".				
(II) The Company has established sections such as "Investor Relations" and "Corporate Social Responsibility" on its official website to provide complete information on corporate governance operations for inspection.				
(III) The Company regularly promotes the principles of integrity to ensure that employees are well-acquainted with the Company's internal culture of integrity and to ensure that all employees implement integrity in their work.				
(IV) Article 16 of the Company's "Board of Directors Meeting Procedures" stipulates that directors with a conflict of interest regarding a matter under consideration, either personally or on behalf of a legal entity they represent, must disclose the essential details of the conflict of interest at the meeting. If the conflict poses a risk to the Company's interests, the director must abstain from discussion and voting and may not act as a proxy for other directors in exercising their voting rights.				
(V) The Company has established the "Procedures for Prevention of Insider Trading", which clearly stipulate that directors, managers, and employees shall not disclose any material non-public information known to them to others, shall not inquire about or collect any undisclosed material non-public information of the Company unrelated to their individual duties from persons who are aware of the Company's material non-public information, and shall not disclose to others any undisclosed material non-public information of the Company learned other than for the performance of their duties.				

(VII) Other important information to enhance understanding of the Company's corporate governance operations:

The Company continues to strengthen its corporate governance operations. Corporate governance information is available to investors in the Investor Relations section of the Company's corporate website and is promptly disclosed and announced on the TPEX. The material information of the Company is disclosed on the Market Observation Post System (MOPS) in accordance with the regulations of the competent authorities. Please refer to the Market Observation Post System (URL: <http://mops.twse.com.tw>) and the Company's website (URL: <https://www.nextlink.cloud>).

(VIII) Implementation of internal control system

1. Declaration of internal control system:

Please visit the Market Observation Post System

(<https://mopsov.twse.com.tw/mops/web/t06sg20>) and follow the path below to search for Company Code: 6997 to review the relevant information.

2. Where an accountant is engaged to conduct a special audit of the internal control system, the accountant's audit report shall be disclosed:

Please visit the Market Observation Post System

(<https://mopsov.twse.com.tw/mops/web/t06hsg20>) and follow the path below to search for Company Code: 6997 to review the relevant information.

(IX) Important resolutions of the shareholders' meeting and the Board of Directors as of the publication date:

1. Shareholders' meeting

Meeting date	Type of meeting	Important resolutions	Resolution results		Implementation status
June 16, 2025	Shareholders' meeting	1. The Company's proposed amendment to the "Articles of Incorporation"	Voting results	Percentage of voting rights of attending Shareholders (%)	The registration of corporate change has been completed.
			Affirmative votes: 19,633,435 votes (including 1,385,435 votes from electronic voting)	99.85%	
			Dissenting votes: 153 votes (including 153 votes from electronic voting)	0.00%	
			Invalid votes: 0 votes	0.00%	
			Abstaining and non-voting: 28,154 votes (including 19,154 votes from electronic voting)	0.14%	
			The proposal was approved by vote as presented.		

2. Board of Directors

Board meeting date (session)	Proposal content	Dissenting opinions, reservations, or major recommendations from supervisors/ independent directors	Board resolution status	The Company's handling of independent directors' opinions
11th meeting of the 4th term February 26, 2025	Discussion 1. The Company's 2024 business report 2. The Company's 2024 remuneration for employees and directors 3. The Company's 2024 consolidated financial statements and parent company only financial statements 4. The Company's 2024 earnings distribution 5. The Company's proposed amendment to the "Articles of Incorporation" 6. Proposal for the date and agenda of the 2025 annual general meeting 7. Proposal for the appointment, remuneration, professionalism, independence, and	No objection	Approved by all directors present	None

Board meeting date (session)	Proposal content	Dissenting opinions, reservations, or major recommendations from supervisors/ independent directors	Board resolution status	The Company's handling of independent directors' opinions
	<p>performance and suitability assessment of the external auditors for the year 2025, with the list of non-assurance services provided by the auditors for the year 2024</p> <p>8. The Company's 2025 budget proposal</p> <p>9. Assessment of the effectiveness of the Company's 2024 internal control system and the "internal control system statement"</p> <p>10. The Company's proposed amendment to the "Table of Authority"</p> <p>11. The Company's proposed amendment to the "Managerial Remuneration Management Measures"</p> <p>12. Appointment of the Company's President</p>			
12th meeting of the 4th term March 25, 2025	<p>Discussion</p> <p>Proposal for the change of the date of the Company's 2025 annual general meeting</p>	No objection	Approved by all directors present	None
13th meeting of the 4th term May 12, 2025	<p>Discussion</p> <p>1. The Company's Q1 2025 consolidated financial statements</p> <p>2. Proposal for the Company to apply for credit facilities from banks</p> <p>3. Personnel appointment of the Company's vice president level or above</p> <p>4. Appointment of members of the Sustainable Development Committee of the Company</p>	No objection	Approved by all directors present	None
14th meeting of the 4th term August 4, 2025	<p>Discussion</p> <p>1. The Company's Q2 2025 consolidated financial statements</p> <p>2. The Company's 2024 sustainability report</p> <p>3. Proposal to lift restrictions on directors' non-compete obligations</p>	No objection	Approved by all directors present	None
15th meeting of the 4th term September 1, 2025	<p>Discussion</p> <p>1. The Company's proposal to acquire 100% of the equity interest in Renova Cloud HK Limited for an amount not exceeding USD 7.25 million</p> <p>2. Proposal to lift restrictions on directors' non-compete obligations</p>	No objection	Approved by all directors present	None
16th meeting of the 4th term November 4, 2025	<p>Discussion</p> <p>1. Review of the Company's Q3 2025 consolidated financial statements</p> <p>2. The Company's proposed amendment to the "Internal Control System"</p> <p>3. The Company's 2026 audit plan</p> <p>4. The Company's proposed amendment to the "Rules for Performance Evaluation of the Board of Directors"</p> <p>5. The Company's proposed amendment to the "Rules of Procedure for Shareholders' Meetings"</p>	No objection	Approved by all directors present	None

Board meeting date (session)	Proposal content	Dissenting opinions, reservations, or major recommendations from supervisors/ independent directors	Board resolution status	The Company's handling of independent directors' opinions
17th meeting of the 4th term February 24, 2026	Discussion 1. The Company's 2025 annual business report 2. The Company's 2025 consolidated financial statements and individual financial statements 3. The Company's 2025 remuneration for employees and directors 4. The Company's 2025 earnings distribution 5. The Company's proposed amendment to the "Articles of Incorporation" 6. Proposal for the overall re-election of directors of the Company upon the expiration of their terms 7. Proposal for the date and agenda of the 2026 annual general meeting 8. The Company's 2026 budget proposal 9. Proposal for the appointment, remuneration, professionalism, independence, and performance and suitability assessment of the external auditors for the year 2026, and the list of non-assurance services provided by the auditors for the year 2025 10. The Company's proposed amendment to the "Internal Control System" 11. Assessment of the effectiveness of the Company's 2025 internal control system and the "internal control system statement"	No objection	Approved by all directors present	None

(X) For the most recent year and up to the annual report publication date, where directors or supervisors have expressed dissenting opinions on material resolutions passed by the Board of Directors, and such opinions are recorded or made in writing, the main content thereof: None

#### IV. Information on CPA Professional Fees:

(I) The amount of audit fees and non-audit fees paid to the certified public accountant, the firm to which the certified public accountant belongs, and its affiliated enterprises, as well as the content of non-audit services, shall be disclosed.

#### Information on CPA Professional Fees

Amount unit: NT\$ thousand

Name of accounting firm	Name of CPA	Audit period	Audit fees	Non-audit fees (Note 2)	Total	Remarks
Deloitte & Touche	Chen, Yen-Chun Chao, Yung-Hsiang	2025	4,230	700	4,930	None

Note 1: The audit period of the CPAs covers the full fiscal year, and the audit period is 2025.

Note 2: Non-audit fees primarily consist of fees for tax certification and review opinion services.

1. Where the CPA firm was replaced and the audit fees in the year of replacement were less than those in the previous year, the amount of audit fees paid before/after replacement and reasons thereof shall be disclosed: None.

2. If the audit service fee is reduced by more than 10% from the year before, please disclose the amount, proportion, and reason for the reduction of the audit service: None.

(II) The audit fees referred to herein represent payments made by the Company to CPAs for the audit, review, re-examination of financial reports, and review of financial forecasts.

V. Information on Replacement of CPAs: None.

VI. Information on the Company's Chairman, President, or Managerial Officers in Charge of Financial or Accounting Matters Who Held a Position at the Accounting Firm of Its CPA or at the Affiliates of Such Accounting Firm in the Most Recent Year: None.

VII. Any Transfer of Equity Interests and Change in Pledged Equity Interests by A Director, Supervisor, Managerial Officer, or Shareholder Holding More Than 10% During the Most Recent Fiscal Year and Up to the Annual Report Publication Date

(I) Changes in shareholding:

Please visit the Market Observation Post System at

<https://mops.twse.com.tw/mops/#/web/home> and follow the path below to search for Company Code: 6997 to review the relevant information.

Home>Aggregate Returns>Changes in Shareholdings/Securities Issued>Directors, Supervisors and Substantial Shareholders' Shareholdings/Pledges/Transfers>Directors, Supervisors, Managers and Substantial Shareholders' Balance of Shareholdings>Aggregate Summary of Directors, Supervisors, Managers and Substantial Shareholders' Balance of Shareholdings

(II) Information on the counterparty to the equity transfer being a related party: None.

(III) Information on the counterparty to the pledge of equity being a related party: None.

VIII. Information on the Top Ten Shareholders who Are Related Parties, Spouses, or Relatives within the Second Degree of Kinship

**Information on relationships among top ten shareholders**

April 6, 2026

Name	Shares held personally		Shares held by spouse and minor children		Shares held under the names of others		Names and relationships of the top ten shareholders who are related parties to each other, or are spouses or relatives within the second degree of kinship		Notes
	Shares	Sharehold-ing	Shares	Sharehold-ing	Shares	Sharehold-ing	Name	Relation-ship	
New Century InfoComm Tech Co., Ltd.	12,737,907	57.64%	—	—	—	—	East Asia Securities Company Limited	Affiliated enterprise	—
AVALION ENTERPRISES LIMITED (British Virgin Islands)	4,443,093	20.10%	—	—	—	—	—	—	—
Zero One Technology Co., Ltd.	1,000,000	4.52%	—	—	—	—	—	—	—
Phoenix Land Ventures Ltd.	291,000	1.32%	—	—	—	—	—	—	—
East Asia Securities Company Limited	236,000	1.07%	—	—	—	—	New Century InfoComm Tech Co., Ltd.	Affiliated enterprise	—
Shen, En-Tsung	227,000	1.03%	—	—	—	—	—	—	—
Huang, Chin-Feng	225,000	1.02%	—	—	—	—	—	—	—
Swift Investment Limited	195,000	0.88%	—	—	—	—	—	—	—
Hsieh, Chia-Ying	101,000	0.46%	—	—	—	—	—	—	—
Ho, Kuan-Sheng	92,500	0.42%	—	—	—	—	—	—	—

IX. Consolidated Shareholding Percentage Calculated by Shares Held by the Company, Directors, Supervisors, Managerial Officers, and Any Directly or Indirectly Controlled Entities in the Same Investees

December 31, 2025; Unit: Shares; %

Investee enterprise	Investment by the Company		Investment by directors, supervisors, managerial officers and directly or indirectly controlled entities		Total investment	
	Shares	Shareholding	Shares	Shareholding	Shares	Shareholding
Microfusion Technology Co., Ltd.	9,493,440	100.00%	—	—	9,493,440	100.00%
Nextlink (Hong Kong) Cloud Technology Co., Ltd.	400,000	100.00%	—	—	400,000	100.00%
Microfusion (Hong Kong) Technology Co., Ltd.	400,000	100.00%	—	—	400,000	100.00%
Shanghai Naislink Information Technology Co., Ltd.	—	—	—	100.00%	—	100.00%
Microfusion Technology (MY) SDN. BHD.	1,000,000	100.00%	—	—	1,000,000	100.00%
Nextlink (SG) Technology PTE. LTD.	100,000	100.00%	—	—	100,000	100.00%

Note: Represents the Company's long-term equity investments.

## Chapter 3 Fundraising

### I. Capital and Shares

#### (I) Sources of capital

#### 1. Types of shares issued by the Company for the most recent fiscal year and up to the annual report publication date

Unit: Thousand shares; NT\$ thousand

Year/ month	Issue price	Authorized capital		Paid-in capital		Notes		
		Shares	Amount	Shares	Amount	Sources of capital	Share capital from non- cash assets	Others
2022.07	10	30,000	300,000	15,949	159,490	Capital surplus and retained earnings capitalization of NT\$110,490 thousand	None	Note 1
2023.06	10	30,000	300,000	19,237	192,370	Retained earnings capitalization of NT\$32,880 thousand	None	Note 2
2023.07	10	30,000	300,000	20,011	200,115	Issuance of new shares upon conversion of employee stock options of NT\$7,745 thousand	None	Note 3
2024.10	10	30,000	300,000	20,056	200,555	Issuance of new shares upon conversion of employee stock options of NT\$440 thousand	None	Note 4
2025.01	10	30,000	300,000	22,060	220,595	Cash capital increase by issuance of new shares of NT\$20,040 thousand	None	Note 5
2025.02	10	30,000	300,000	22,101	221,005	Issuance of new shares upon conversion of employee stock options of NT\$410 thousand	None	Note 6

Note 1: Approved by the letter Fu-Chan-Ye-Shang-Zi-No. 11151761710 dated August 10, 2022.

Note 2: Approved by the letter Fu-Chan-Ye-Shang-Zi-No. 11250930200 dated July 18, 2023.

Note 3: Approved by the letter Fu-Chan-Ye-Shang-Zi-No. 11251222520 dated August 10, 2023.

Note 4: Approved by the letter Fu-Chan-Ye-Shang-Zi-No. 11353135620 dated October 11, 2024.

Note 5: Approved by the letter Fu-Chan-Ye-Shang-Zi-No. 11356692430 dated January 24, 2025.

Note 6: Approved by the letter Fu-Chan-Ye-Shang-Zi-No. 11445564700 dated February 5, 2025.

April 6, 2026; Unit: Shares

Type of shares	Authorized capital			Notes
	Outstanding shares	Unissued shares	Total	
Common shares	22,100,500	7,899,500	30,000,000	

#### 2. If approved for the issuance of securities under a blanket reporting system, information on the approved amount, the planned issue and securities issued shall be disclosed: None.

- (II) List of major shareholders: Disclosure of shareholders holding 5% or more of shares; if fewer than ten such shareholders exist, disclose the top ten shareholders by shareholding percentage

April 6, 2026; Unit: Shares; %

Shares		
Name of major shareholder	Number of shares held	Shareholding
New Century InfoComm Tech Co., Ltd.	12,737,907	57.64%
AVALION ENTERPRISES LIMITED (BVI)	4,443,093	20.10%
Zero One Technology Co., Ltd.	1,000,000	4.52%
Phoenix Land Ventures Ltd.	291,000	1.32%
East Asia Securities Company Limited	236,000	1.07%
Shen, En-Tsung	227,000	1.03%
Huang, Chin-Feng	225,000	1.02%
Swift Investment Limited	195,000	0.88%
Hsieh, Chia-Ying	101,000	0.46%
Ho, Kuan-Sheng	92,500	0.42%

- (III) The Company's dividend policy and implementation status:

1. Dividend policy as set forth in the Articles of Incorporation

If the Company has profit for the year, it shall allocate no more than 2% as remuneration for directors, and between 1% and 2% as remuneration for employees, of which no less than 10% of the employee remuneration shall be for junior employees. However, when the Company still has accumulated losses, it shall first set aside a reserve amount to offset the losses. Remuneration to directors shall be distributed in cash, and remuneration to employees may be distributed in cash or stock; the subjects of such distribution include employees of controlled or subsidiary companies meeting certain conditions, which shall be determined by the Board of Directors under authorization. If there is a surplus in the Company's annual final accounts, it shall first be used to pay taxes and offset accumulated losses, and then 10% shall be set aside as a legal reserve, and a special reserve shall be provided or reversed in accordance with the law. If there is still a surplus, it shall be combined with the accumulated undistributed earnings from previous years, and the Board of Directors shall prepare a proposal for the distribution of earnings and submit it to the shareholders' meeting for a resolution on distribution. When the legal reserve has reached the amount of paid-in capital, no further appropriation may be made.

The dividend policy of the Company may consider various factors such as finance, business, and operations, while also taking into account the interests of investors, to appropriate no less than 10% of the distributable earnings for the current year as dividends and bonuses to shareholders. When distributing dividends and bonuses to shareholders, it may be conducted by way of cash or stocks, among which the ratio of cash dividends distributed shall be no less than 10% of the total amount of dividends and bonuses to shareholders. However, this shall not apply if the Board of Directors resolves to adjust the ratio of distributable dividends and the ratio of cash dividends

based on a comprehensive consideration of factors such as the financial structure and investment plans for the current year, and such adjustment is approved by the shareholders' meeting.

2. Status of proposed (declared) dividend distribution for the current year

The Company's 2024 earnings distribution proposal was resolved by the Board of Directors on February 26, 2025, and approved by the annual general meeting on June 16, 2025, as follows:

Unit: NT\$ thousand	
Item	Amount
Cash dividend (NT\$5 per share)	110,502,500

The Company's 2025 earnings distribution proposal has been resolved by the Board of Directors on February 24, 2026, and is proposed to be submitted to the annual general meeting on June 4, 2026 for approval. The distribution proposal is as follows:

Nextlink Technology Co., Ltd.  
2025 Earnings Distribution Table

Unit: NT\$	
Item	Amount
Beginning accumulated earnings	370,232
Add: Net income for 2025	112,867,338
Less: Actuarial gains (losses) on pension plans included in retained earnings	(263,837)
Ending accumulated earnings	112,973,733
Less: Appropriation of legal reserve	(11,260,350)
Distributable earnings for the current period	101,713,383
Less: Distribution items	
Cash dividend (NT\$4.6 per share)	(101,662,300)
Ending unappropriated retained earnings	51,083

Chairperson: Ching, Chee

General Manager: Ho, Kuan-Sheng

Chief Accounting Officer: Chang, Chia-Ting

3. Expected significant changes to dividend policy requiring explanation: None.

(IV) The impact of the proposed stock dividend at this shareholders' meeting on the Company's operating performance and earnings per share: None.

(V) Remuneration to employees, directors, and supervisors:

1. The Percentage or range of remuneration for employees, directors, and supervisors as set forth in the Articles of Incorporation

If the Company has profit for the year, it shall allocate no more than 2% as remuneration for directors, and between 1% and 2% as remuneration for employees, of which no less than 10% of the employee remuneration shall be for junior employees.

However, when the Company still has accumulated losses, it shall first set aside a reserve amount to offset the losses. Remuneration to directors shall be distributed in cash, and remuneration to employees may be distributed in cash or stock; the subjects of such distribution include employees of controlled or subsidiary companies meeting certain conditions, which shall be determined by the Board of Directors under authorization.

2. Estimation basis of remuneration to employees, directors and supervisors, calculation basis for number of shares distributed as employee remuneration, and accounting treatment for variances between estimated and actual amounts

The compensation for employees, directors, and supervisors of the Company is based on the percentages stipulated in the Articles of Incorporation, and is estimated for each year according to this principle, to be reported to the shareholders' meeting after being resolved and approved by the Board of Directors. If there is any difference between the actual distribution amount subsequently resolved and the estimated amount, it shall be treated as a change in accounting estimate.

3. Distribution of remuneration approved by the Board of Directors

- (1) The amount of employee compensation and remuneration for directors and supervisors is distributed in cash or stock. If there is any difference from the estimated amount in the year the expenses were recognized, the amount, cause, and treatment of such difference shall be disclosed:

The Company's distribution plan for 2025 employee compensation and director remuneration was approved by a resolution of the Board of Directors on February 24, 2026, in the amounts of NT\$1,251,419 and NT\$463,025, respectively. Among these, 30.29% of the allocated employee compensation, amounting to NT\$379,105, is for junior employee compensation. The aforementioned amounts shall be paid entirely in cash, and there is no discrepancy with the recognized expenses.

- (2) Amount of employee compensation distributed in shares and the proportion thereof to the sum of net income for the current period and total employee compensation: Not applicable as the Company did not distribute employee compensation in shares for 2025.

4. Actual distribution of prior-year earnings as employee, director, and supervisor remuneration (including number of shares distributed, amount, and share price), along with any discrepancies between recognized and distributed amounts, reasons for such discrepancies, and handling measures:

The Company's Board of Directors resolved on February 26, 2025, to approve the 2024 distribution of employee compensation and director remuneration in the amounts of NT\$1,393,526 and NT\$515,605, respectively. The aforementioned amounts shall be paid entirely in cash, and there is no discrepancy with the recognized expenses.

- (6) Share repurchase applied by the Company during the most recent year and up to the annual report publication date: None
- II. Status of Corporate Bonds: None.
- III. Status of Preferred Shares: None.
- IV. Status of Global Depositary Receipts: None.
- V. Status of Employee Stock Option Warrants:
- (I) Status of the Company's Unexpired Employee Stock Options, and Its Impact on Shareholders' Equity: None.
  - (II) Names of managers and the top ten employees who hold employee stock option, as well as their acquisition and subscription status as of the annual report publication date: None.
- VI. Status of New Restricted Employee Shares: None.
- VII. Status of New Share Issuance in Connection with Mergers or Share Acquisitions of Other Companies: None.
- VIII. Implementation of Capital Utilization Plans
- (I) Plan content:  
Uncompleted previous issues or private placements of securities, or those completed within the last three years where the planned benefits have not yet manifested: None.
  - (II) Implementation status: Not applicable.

## Chapter 4 Operational Highlights

### I. Business Activities

#### (I) Scope of business

##### 1. Primary business activities

The Company and its subsidiaries are leading cloud technology service providers in the Asia-Pacific region, and provide a one-stop integration path for corporate digital transformation. We are deeply rooted in cloud infrastructure, big data, and artificial intelligence, application software implementation, and professional technical consulting; with data at the core, we provide end-to-end implementation services ranging from data governance to Generative AI (GenAI), assisting enterprises in establishing data-driven competitive advantages.

Serving as a robust backbone for our clients' digital operations, Nextlink provides 24/7 cloud managed services (MSP), as well as cybersecurity monitoring and compliance solutions, ensuring the operational stability and asset security of our clients in multi-cloud environments. By combining technological leadership with deep industry experience, we empower our clients to achieve excellence in governance and sustained growth amid an evolving business environment.

##### 2. 2025 revenue breakdown

Unit: NT\$ thousand

Product \ Year	2024		2025	
	Operating revenue	Revenue breakdown	Operating revenue	Revenue breakdown
Cloud services	4,002,281	99.99%	4,450,330	99.95%
Sales revenue	506	0.01%	2,155	0.05%
Total	4,002,787	100.00%	4,452,485	100.00%

Source: Financial reports audited and certified by CPAs

##### 3. Current product of the Company

#### ➤ Current services and products:

##### A. Multi-cloud professional services and cybersecurity services

No.	Item	Description	Details
1	Consulting and advisory	Assist clients in formulating cloud adoption strategies based on client needs and industry characteristics, including multi-cloud and hybrid cloud applications.	Traditional enterprise application systems often adopt monolithic architectures, where all software components are interdependent, making modifications difficult and lacking scalability and flexibility. The Company provides consulting services for application modernization. Through the implementation of microservices (Note 1) and serverless (Note 2) architectures, the Company assists

No.	Item	Description	Details
			<p>customers in application containerization (Note 3), automation, and continuous integration and continuous delivery (CI/CD) (Note 4). Combined with customized education and training, this enables customers to fully grasp the advantages of cloud services and maximize the benefits of applications after migrating to the cloud.</p>
2	Cloud migration	<p>Assist in formulating cloud migration strategies based on the results of the inventory and assessment of the client's information systems.</p>	<p>Internal enterprise application systems often share resources, such as sharing core databases and application servers, and application systems are interconnected with each other, making it impossible to segment and migrate them to the cloud independently; therefore, the migration of core enterprise application systems to the cloud is often extremely complex. Leveraging the Company's internally developed comprehensive methodology, the Company helps customers develop a 6R (Note 5) migration strategy and a phased cloud adoption plan based on their system inventory and assessment results. The Company assists customers in designing a complete cloud architecture and ensures cloud reliability, performance, and information security through iterative validation.</p>
3	Project implementation	<p>Based on cloud service best practices, assisting</p>	<p>The Company has currently accumulated numerous solution modules, which enable rapid development and deployment</p>

No.	Item	Description	Details
		customers in planning and constructing various types of cloud service architectures and application systems through a systematic approach.	based on customer needs, leveraging the high flexibility and scalability characteristics of the cloud. For example, the Company is the first vendor in Taiwan to integrate Palo Alto firewalls with AWS Gateway Load Balancer for online operation. In addition, the Company also simultaneously adopts the latest Infrastructure as Code (IaC) (Note 5) technology, using Terraform (an infrastructure design and coding tool) to develop automated deployment programs for customers, fulfilling customer requirements in areas such as cloud service performance, resource monitoring, redundancy and backup, and information security.
4	Optimization and adjustment	The Company provides customers with continuous optimization recommendations for their cloud architectures.	Enterprise cloud migration is often not a one-time achievement; the modernization of application systems, performance enhancement, information security protection, strengthening of redundancy and backup, and control of costs and expenses after migrating to the cloud constitute a process of continuous optimization. The Company is able to provide recommendations for continuous optimization and improvement regarding customers' systems and applications after cloud migration, including optimization adjustments in the aspects of performance, cost, security, and operations. The Company also assists customers in planning cloud architecture adjustments for various events and marketing campaigns. For

No.	Item	Description	Details
			instance, during department store anniversary sales, when computational and storage demands surge tenfold compared to normal times, the Company helps customers plan a series of cloud architecture adjustments and stress tests, as well as necessary system refactoring and modernization to meet their business needs.
5	Information security	The Company provides customers with cloud security solutions.	Given the rising importance of information security in cloud services and the continuous evolution of related technologies and measures, the Company holds AWS and GCP professional security service certifications and has achieved AWS MSSP (Managed Security Service Provider) qualification to integrate major public clouds and third-party security products and services, delivering comprehensive cloud security solutions to customers.

Note 1: In a monolithic architecture, all processes are tightly coupled and run as a single service. If demand for one process of an application surges, the entire architecture must be scaled. In contrast, microservice architectures build applications as independent components, with each application process running as a separate service. Each service performs a single function. Since each service operates independently, they can be individually updated, deployed, and scaled to meet specific application requirements.

Note 2: Serverless computing builds upon Platform-as-a-Service (PaaS) to provide a micro-architecture where end customers no longer need to deploy, configure, or manage server services. All required server services for program execution are provided by the cloud platform.

Note 3: Containerization is a technology of "operating system-level virtualization", in which a container refers to an instance generated after the use of this technology, namely placing an application within a "virtual operating system" created through containerization technology.

Note 4: Continuous Integration (CI) and Continuous Delivery (CD) are software development practices where developers regularly merge their code changes into a central repository, and code changes are automatically built, tested, and prepared for production release.

Note 5: 6R refers to Rehost, Replatform, Repurchase, Re-architect, Retire, and Retain.

## B. MSP Multi-Cloud Managed Services

No.	Item	Description	Details
1	Information security	Assist customers in establishing a complete cloud security policy	Assist customers in establishing comprehensive cloud security policies by implementing multi-layered cloud security protection, threat detection and alerts, data encryption, identity and access management, and compliance with regulatory standards to ensure the confidentiality, integrity, and availability of cloud environments.
2	DevOps	Development and operations	Assist customers in improving operational efficiency through cloud technologies and support, such as automated deployment processes, continuous integration and continuous delivery (CI/CD), infrastructure as code (IaC), monitoring, and performance optimization.
3	Event and incident handling	Event management and disaster recovery	Assist clients in rapidly identifying, analyzing, and responding to security incidents and system failures through relevant cloud tools, and performing effective incident management and disaster recovery to ensure service continuity and minimal disruption to business operations.
4	Cloud monitoring	Proactive monitoring and alerting	Assist clients in real-time monitoring of cloud infrastructure and application performance, and issue real-time alerts when issues occur, so as to assist clients in rapidly responding to and resolving potential issues, ensuring system stability and high availability. In addition, there are plans to introduce artificial intelligence and machine learning technologies for predictive analysis to enhance the observability, automated anomaly detection, and auto-recovery capabilities of customers' cloud systems, thereby proactively maintaining system health and optimizing performance.
5	Change	Cloud	With respect to cloud architecture

No.	Item	Description	Details
	management	architecture changes and configuration	configurations, assist clients in planning, evaluating, approving, executing, and monitoring changes to ensure that all changes are orderly, efficient, and do not affect system stability or business operations.
6	Technical support, professional operations and maintenance	24/7 around-the-clock technical consultation and response.	Provide customers with a real-time HelpDesk system and 24/7 all-day technical consultation and response services. Through the Company's first-line Customer Service (CS) engineer team, Site Reliability Engineers (SRE), and architect team, various technical recommendations and services are provided to customers. For medium and large enterprise customers, Technical Account Managers (TAM) are further assigned to provide exclusive services, becoming further acquainted with the customer's environment and architecture, rapidly understanding customer needs, processing problems encountered in cloud environments, and troubleshooting system obstacles in real time, and providing professional recommendations and adjustment planning, etc.
7	AICOM multi-cloud management platform	Cloud Management Platform (CMP)	Multi-cloud applications have become a trend and strategy for enterprises to respond to competitive challenges. As corporate cloud applications gradually increase and become more complex, effectively tracking and managing relevant resources and expenses to optimize costs and improve operational efficiency has become a challenge faced by enterprises. The Company and its subsidiaries have integrated existing systems and services to independently develop a single-portal multi-cloud application management service platform constructed based on cloud

No.	Item	Description	Details
			technology, satisfying customers' needs for multi-cloud management and enhancing the quality of customer service.

### C. Technical Services

Assist customers in resolving various issues regarding cloud usage and enable them to obtain technical assistance. In addition, the Company is a Google Workspace partner with an independent and professional Google Workspace technical team, and has obtained the Google Work Transformation - SMB Specialization certification. The Company can assist customers with implementation, enabling enterprise customers to focus more on the creation of business value, and is a vendor capable of executing large-scale Google Workspace implementation projects. Specifically, the Company provides Google Workspace implementation, planning, and consulting services, and provides customized product support projects based on the individual needs, business objectives, organizational manpower, and digital maturity of corporate customers, including:

No.	Item	Description
1	Pre-sales consulting	Provide Google Workspace implementation processes, mailbox migration consulting, and other Google Workspace service planning recommendations.
2	Project implementation services	Including testing, implementation, system integration, pilot run and go-live, and training, etc.
3	Professional technical support	Provide professional technical support and respond to various customer usage issues in real time through a 24/7 HelpDesk.
4	Professional managed services	Provides professional managed services for Google Workspace, assisting enterprises in efficiently managing various Google Workspace collaboration software, and reducing customer operation and maintenance costs through a fully managed Admin Console service model.

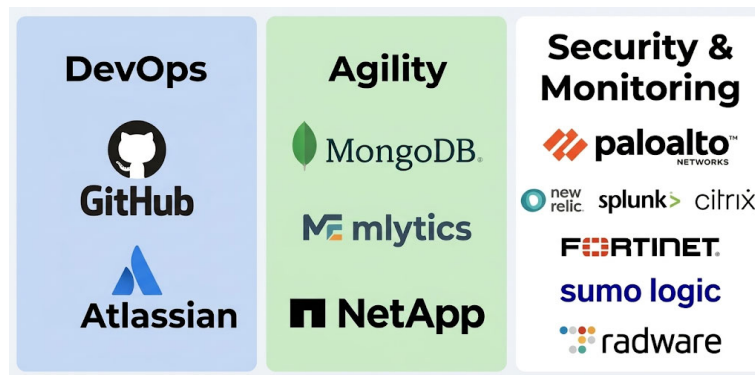
### D. Data applications and artificial intelligence

The Company has established a data application team, whose members include data engineers, analysts, data experts, AI application experts, project managers, and professional consultants. With this complete data team, the Company provides professional consulting, modeling guidance, and solutions tailored to clients across different sectors - from data collection and platform setup to analytics services. It has successfully executed large-scale

data platform cloud migration projects. Under the AI trend, all enterprises are currently seeking ways to implement AI and Large Language Models (LLM); however, the prerequisite is to first have a comprehensive data analysis system. The Company's data application team primarily executes projects related to big data and AI applications, including data cleansing, data warehousing, data consistency, and the implementation of Smart Business Intelligence (Smart BI) to provide real-time data for corporate decision-making. Furthermore, once data consistency is achieved and data is in a consistent and structured state, machine learning mechanisms, Large Language Models (LLM), AI Agents, and other applications and solutions are implemented to realize the enterprise's transformation from digitalization to intelligence.

The Company has also independently developed the LEMMA solution, which utilizes an advanced AI system, AI Intelligent Agent. Distinct from traditional chatbots, it not only enables deep interaction with users through natural language semantics but also autonomously makes decisions based on accumulated data, rules, and algorithms. The solution can be applied to use cases such as the processing and consolidation of enterprise data, analysis, and comparison, and leverages machine learning to optimize output presentation, enhancing both efficiency and accuracy.

#### E. Independent software vendor (ISV) software and solutions



To provide customers with more diversified products and services, the Company and its subsidiaries actively introduce outstanding products across various fields, including applications such as information security, backup and recovery, data databases, and agile development, which, combined with original cloud services, establish a complete cloud business application ecosystem.

In summary, the Company's customized proprietary services include cloud migration, cloud environment construction, cloud environment optimization, data and artificial intelligence applications, and application modernization. Currently, more than 600 customers are simultaneously using customized proprietary services and managed services. In recent years, the proportion of

proprietary services has also increased year by year, demonstrating that the Company has gradually moved away from the traditional distributor business model, where cloud distribution is the primary business, and is gradually transforming into a professional provider focused on cloud value-added services. The Company has formulated key future research and development projects to gradually develop and complete relevant products based on generative AI, and to progressively promote them to existing customers.

#### 4. New products planned for development

Enterprise AI solutions:

The Company will build scalable and replicable enterprise-grade AI solutions centered on the core of "AI Platform + Solution Package", driving revenue growth and accelerating its transition toward productization. The key directions of research and development are as follows:

1. Enterprise-grade intelligent customer service  
Build an enterprise-grade AI customer service and service middle-office to support cross-departmental service automation for customer service, IT, HR, etc.
2. Enterprise-level marketing material generation platform  
AI-driven marketing content factory, achieving mass generation of creative assets and brand consistency management.
3. Brand and retail outlet sentiment monitoring platform  
Provides real-time social volume monitoring and AI analysis capabilities for brands and stores.
4. Sales forecasting and automatic replenishment system  
Establish an AI-driven supply chain decision-making system to achieve automation from prediction to execution.

## (II) Industry overview

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

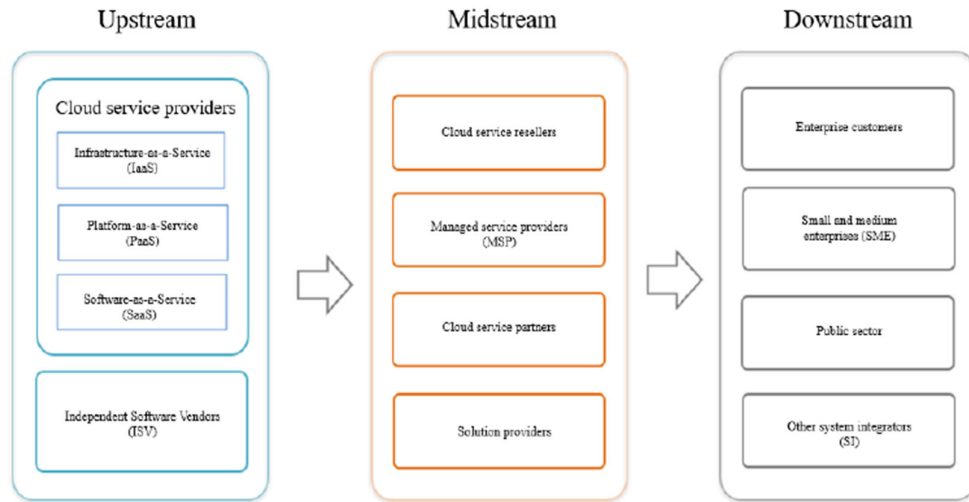
#### (1) Global public cloud market: From "Digital Transformation" to "AI-Native Transformation"

Benefiting from the explosive growth of Generative AI (GenAI), edge computing, and big data technologies, cloud computing has evolved from simple IT infrastructure into the core engine of corporate innovation. According to Mordor Intelligence research, the global public cloud market is demonstrating strong growth momentum:

- Market size: In 2024, the global public cloud market was approximately USD 518.69 billion, and is expected to double to USD 1.1036 trillion by 2029, with a compound annual growth rate (CAGR) of 16.3%.
- Business model advantages: The "Pay-as-you-go" model has fundamentally transformed enterprise IT budget allocation by significantly reducing upfront hardware expenditures. Enterprises are able to rapidly validate new business models in a low-risk environment and possess extremely high resource scalability and flexibility.

- (2) Key development trends: Cloud sovereignty and distributed architecture  
 As geopolitical tensions intensify and privacy regulations (such as GDPR) become increasingly stringent, "Cloud for Sovereignty" has become a primary consideration for global policymakers and large enterprises:
- Local compliance: Cloud sovereignty emphasizes that data is subject to local regulations. Deloitte pointed out that the "Government Cloud" market, tailored for the compliance needs of government agencies, has exceeded USD 41 billion in 2024 (a year-on-year increase of 16%).
  - Distributed cloud: To address data residency requirements, the distributed cloud has become a new solution. The market has grown rapidly from USD 4 billion in 2022 and is expected to have achieved phased expansion.
- (3) Asia-Pacific and Taiwan markets: Localized demand and AI-driven growth
1. Asia-Pacific (APAC)  
 Statista estimates that public cloud revenue in the Asia-Pacific region will grow to more than USD 150 billion in 2026.
    - IaaS reigns supreme: Infrastructure-as-a-Service (IaaS) is the fastest-growing segment, with revenues approaching USD 66 billion.
    - Competitive landscape: AWS continues to maintain its technology leadership in the Asia-Pacific region (excluding China), whereas in specific regions and specific industries, Alibaba Cloud has captured more than 30% market share by leveraging its accumulated capabilities in e-commerce and big data.
  2. Taiwan market  
 According to the IDC research report, under the requirements of digital resilience and regulations, the demand for cloud migration among Taiwanese enterprises is extremely strong:
    - Market size forecast: The Taiwan IaaS market size is expected to reach USD 1.731 billion by 2027.
    - Growth momentum: The compound annual growth rate from 2022 to 2027 is expected to reach 22.6%, significantly higher than the global average.
    - Core driving forces: Data residency, net-zero carbon emissions (ESG), and generative AI are the three key factors driving the double-digit growth of Taiwan's public cloud market.
- (4) Future outlook: Automation and regional expansion
1. Addressing labor shortages: In response to the challenges posed by labor shortages and declining birth rates, enterprises are accelerating the deployment of AI and machine learning (ML), transforming repetitive services into automated processes to optimize operational efficiency and cost structures.
  2. Southeast Asian market: Adroit Market Research indicates that the Southeast Asian cloud market size will reach USD 40.32 billion in 2025. With the popularization of fintech and e-commerce, global cloud giants are extending from Singapore to invest heavily in Malaysia, Thailand, and Indonesia, while undertaking long-term talent training initiatives. Southeast Asia has become a new strategic high ground for cloud service providers.
- 2.Relationship between the upstream, midstream, and downstream segments of the industry

3.



#### A. Upstream supply change risk

The Company and its subsidiaries primarily procure cloud infrastructure and AI application services from major upstream international cloud service providers, such as Amazon Web Services (AWS), Google Cloud (GCP), and Microsoft Azure. According to the latest research institution data as of the end of 2025, the three major suppliers collectively account for approximately 67% of the global market share, reflecting a highly concentrated oligopolistic structure within the industry.

As a leader in cloud managed services in the Asia-Pacific region, the Company not only possesses comprehensive top-tier certifications such as AWS Premier Tier Services Partner, AWS MSP, Google Cloud Premier Partner, and Microsoft Azure Core Partner, but has also deepened technical integration with original equipment manufacturers in GenAI infrastructure (such as AWS Bedrock and Google Vertex AI). By virtue of long-term and deepened strategic partnerships with various major international manufacturers, the Company possesses priority in technological evolution and resource allocation, and risks at the procurement and supply ends are extremely low and stable.

#### B. Potential threats of midstream competition

As corporate digital transformation enters the "AI transformation" deep-water zone, simple migration to the cloud can no longer satisfy customers, and the core of market competition has shifted toward AI Managed Services Provider (A-MSP). Small and medium-sized enterprises generally face the challenges of AI technical barriers and uncontrolled cloud costs (cloud sprawl).

The Company leverages its professional SRE (Site Reliability Engineering) team and FinOps (Cloud Financial Management) experts to assist customers in integrating automated operations and maintenance with CI/CD processes. The

Company continues to develop its proprietary "AICOM" cloud management platform, which has currently been upgraded to a multi-cloud management center with Agentic AI as its core, capable of automatically detecting anomalies and optimizing costs; this constitutes the primary difference between the Company and traditional agents. Coupled with its possession of multiple international information security certifications such as ISO 9001, 27001, and 27017, the Company has established a strong moat in service depth and data security management, sufficient to respond to industrial competition and threats from new entrants.

### C. Control of downstream sales markets

The Company has been deeply involved in the Asia-Pacific cloud market for many years, playing a key integration role in leading downstream customers to implement AI big data and cloud applications. By capturing the trend of "one-stop services", the Company provides comprehensive solutions ranging from architecture consulting and cybersecurity hardening to AI application development, effectively resolving the technical gaps faced by customers during the transformation process.

To mitigate the risk of regional economic fluctuations, in addition to consolidating the high renewal rate (high stickiness) of existing customers, the Company is also actively replicating its successful model in Southeast Asia. Currently, the global service base of the Company has grown steadily and spans diverse industries (such as finance, manufacturing, and retail). By expanding the breadth of services and geographic footprint, the Company has effectively diversified the risk of fluctuations in a single market, ensuring the steady growth of downstream sales channels.

### 3. Development trends of major products

The cloud industry is currently in a critical growth period, transitioning from "digital transformation" toward "intelligent evolution". As corporate operating models have reached a digital norm, global organizations' demand for cloud architecture has evolved from basic resource migration to the pursuit of superior flexibility, cybersecurity resilience, and AI empowerment. The major product development trends observed by the Company and its subsidiaries are as follows:

- Deepening of multi-cloud and hybrid cloud strategies: To avoid the risk of single-vendor lock-in and satisfy data sovereignty requirements, enterprises are accelerating the adoption of multi-cloud and hybrid cloud architectures. This trend has driven the demand for cross-platform integrated management tools, enabling enterprises to achieve an optimal balance among performance, cost, and compliance based on the characteristics of their workloads.
- Generative AI and intelligent architecture: Artificial Intelligence (AI) and machine learning (ML) have evolved from single-function integration into core elements of

cloud architecture. Cloud platforms not only provide computing power but also integrate generative AI R&D environments and pre-trained models, assisting enterprises in rapidly deploying intelligent applications and achieving magnitude-level improvements in automated decision-making and operational efficiency.

- Synergy between edge computing and 5G/6G: With the popularization of the Internet of Things (IoT) and high-speed mobile communication technologies, edge computing has become the key to extending cloud capabilities. By pushing processing procedures to the data source, latency is effectively reduced and real-time response capabilities are enhanced, satisfying the stringent requirements of smart manufacturing, autonomous vehicles, and real-time big data analysis.
- Cloud modernization and microservices architecture: Containerization technologies, such as Kubernetes, and microservices architecture have become development standards, enhancing application portability and development agility. This enables enterprises to rapidly respond to changes in market demand through CI/CD (Continuous Integration/Continuous Deployment) processes.
- Zero trust cybersecurity and global compliance: In the face of increasingly complex cybersecurity threats, cloud products are fully transitioning to a "Zero Trust" architecture, strengthening identity authentication, data encryption, and access controls, and providing compliance solutions that meet the stringent privacy regulations of various jurisdictions (such as GDPR), thereby ensuring the security of enterprise digital assets across cross-border operations.
- Cloud cost optimization and sustainable management: Enterprises' control over cloud spending has become increasingly rigorous, driving the popularity of the FinOps (Cloud Financial Management) model. Meanwhile, as ESG goals become core metrics, green cloud solutions characterized by high energy efficiency and low carbon emissions have become an important consideration for customers when selecting service providers.

In summary, the cloud industry has entered a stage of highly specialized and localized competition. Apart from large-scale cloud service providers, service providers possessing profound technical certifications and capable of providing "one-stop industry solutions" and "comprehensive cybersecurity protection" will grasp the key dominance of digital transformation within a diverse and intense market landscape.

#### 4. Competition

##### A. Industry competition dynamics

As the world enters an era of deep integration between Generative AI (GenAI) and multi-cloud architectures, the competitive landscape faced by the Company and its subsidiaries can be summarized into the following three major areas:

1. Hyperscale cloud service providers: such as Amazon (AWS), Google (GCP), and Microsoft (Azure). Such manufacturers possess vast infrastructure and computing resources, and the Company maintains a cooperative relationship of "high symbiosis, partial competition" with them. In large-scale enterprise projects, the Company leverages localized technical consulting and cross-cloud integration capabilities to supplement the in-depth technical support that original manufacturers are unable to provide.
2. Professional cloud managed services: These providers represent the Company's most direct competitors. In response to the challenges of market homogenization,

the Company adopts "AI-driven Operations (AIOps)" and "Cloud Cost Optimization (FinOps)" as its core differentiation strategies to ensure that while customers pursue technological leadership, they can also effectively control digitalization costs.

3. Traditional system integrators and hardware suppliers: Target customers who are still in the early stages of transformation and prefer Hybrid Cloud architectures. By leveraging the advantages of "cloud-native", the Company assists such customers in rapidly overcoming physical hardware limitations to achieve the digital transformation of data assets.

B. Competitive advantages and keys to standing out

In the face of intense competition, the Company and its subsidiaries are committed to the cultivation of professional technology and the optimization of service quality:

1. Top-tier original manufacturer technical certification: The Company is not only an AWS Premier Tier Services Partner, but also one of the very few partners in the Asia-Pacific region possessing dual certifications as an AWS MSP (Managed Service Provider) and Training Partner. Within the Microsoft ecosystem, we have transitioned to become a Microsoft Solutions Partner, and we maintain the highest status of Premier Partner in Google Cloud.
2. Deep technical competencies: Possesses multiple specializations and certifications, including AWS Data & Analytics, Security, and Migration, as well as professional capabilities in Google Cloud Infrastructure and Work Transformation, enabling the response to complex global data migrations and collaborative cybersecurity defense.
3. Globalized services and ISV ecosystem integration: The Company serves over 2,000 global enterprise clients, with deep insight into the rigorous requirements of various jurisdictions in respect of "Data Sovereignty", "Privacy Protection (GDPR/CCPA)", and "Financial Compliance". Through partnerships with leading global Independent Software Vendors (ISVs), the Company delivers one-stop solutions encompassing AI-powered big data analytics, enterprise cloud security, and cloud-based CRM systems.
4. 24/7 intelligent operations and maintenance services: Through a professional technical team and an automated monitoring platform, we provide uninterrupted cloud management, assisting customers in evolving from "cloud adoption" to "efficient cloud utilization," and positioning the Company as the strategic partner of choice for global enterprises in their digital transformation journeys.

(III) Overview of technology and R&D

1. Research and development expenses invested in the latest year and as of the annual report publication date:

Unit: NT\$ thousand

Item	Year	2024	2025
	R&D expenses		24,996
Net operating revenue		4,002,787	4,452,485
R&D expenses as a percentage of operating revenue		0.62	0.48

2. Technologies or products successfully developed in the most recent year up to the annual report publication date

Year	Product/case name	Description of scenario/case challenge
2021	GWS small payments	The Company provides Google Workspace (GWS) product subscription and related technical support services. The sales process requires personnel to manually handle the quotation process, and even after an order is established, significant human intervention is still required to manage the collection status, resulting in high labor costs. Therefore, an integrated online solution is developed for small-value orders that handles quotations and instant payments in one seamless process, reducing communication costs between sales teams while accelerating the quotation process and enabling immediate payment collection.
2022	GWS subscription management	With respect to the various subscription management and detailed settings provided for the Company's Google Workspace (GWS) products, internal administrative personnel are required to individually access the GWS Partner management platform provided by Google to perform various operations for service subscriptions. Furthermore, the management platform only provides real-time operation functions and lacks a mechanism for scheduled batch processing. This frequently requires internal management personnel to be on standby for processing, resulting in a more passive operational workflow, which leads to poor overall operational efficiency and fails to demonstrate its benefits. Consequently, the GWS subscription management system was developed to reduce reliance on manpower and implement automated system operations, thereby enhancing efficiency and reducing the error rate associated with manual processing.
2023	MFpay prepayment inquiry platform	In response to the market overview, the Company notes that numerous government agencies, legal entities, and academic research institutions have successively become strong potential customers in the cloud market in recent years. Most of such clients operate under a fixed budget system, making it difficult to accommodate settlements based on monthly fluctuating cloud usage fees; instead, they cooperate with cloud agents through a prepayment system. Furthermore, this type of client is typically a single institutional entity subdivided into numerous departments and sub-units, each requiring the use of an independent budget to communicate and cooperate with agents.

Year	Product/case name	Description of scenario/case challenge
2023	AWS billing service data system	<p>As the AWS billing system has been in operation for many years, it possesses a certain degree of stability. However, as the Company's AWS business volume has grown significantly year by year, the customer usage cost data on the AWS cloud has also continued to increase.</p> <p>Considering cloud accounting processing, both the company and the clients must have timeliness requirements, stipulating that processing must be completed within a certain period of time. While the operation of the system previously in use has become stable, it has also reached a bottleneck in terms of execution efficiency.</p> <p>In response to the continuous growth of business volume in the future, the Company plans to construct computing cluster and database cluster architectures, adjust data flows, and restructure applications. These measures aim to achieve high-efficiency computing mechanisms, robust distributed processing, enhanced system stability, reduced data generation time, and improved data accuracy.</p>
2023-2024	AICOM cloud resource management platform	<p>In recent years, as many enterprises have accelerated their digital transformation and emerging technologies have continued to develop, enterprises have begun to adopt cloud-first strategies, migrating their businesses and applications to the cloud. Based on the characteristics of various cloud services, they choose to deploy application services across multiple cloud environments to reduce the risks associated with adopting a single vendor, thereby achieving multi-cloud environments and enhancing business flexibility and availability. However, as enterprises begin to integrate various cloud services to achieve rapid innovative applications, they also face the pain points of difficulty in tracking and effectively controlling costs. Through the features of one-stop monitoring, review, and forecasting of enterprise usage, this product provides comprehensive service and performance monitoring for enterprises, helping corporate customers optimize cloud costs, resolve multi-cloud governance pain points, and achieve cloud digital transformation and development of innovative application services.</p>
2024	Cloud billing allocation management platform	<p>Large corporate clients often have numerous internal units that need to share cloud usage fees. Therefore, a system is required to provide calculation and management of cloud cost allocation, helping large corporations simplify their cloud billing management processes while improving efficiency and accuracy.</p>
2024	LLM-based multi-turn conversational agent	<p>Multi-turn dialog agents based on Large Language Models (LLMs) can be applied across multiple fields to enhance user experience and operational efficiency. Application scenarios include customer support, medical assistants, education and learning, e-commerce, human resources management, and financial services.</p>
2025	LEMMA® AI enterprise knowledge agent	<p>With generative AI technology at its core, LEMMA® is built as an AI agent with natural language semantic search to address the challenges of enterprises in data application and knowledge retrieval. The LEMMA® product transforms an enterprise's accumulated data and knowledge into value and realizes the goal of empowering enterprise data with AI intelligence through functional applications such as search,</p>

Year	Product/case name	Description of scenario/case challenge
		AI chatbots, text classification, document summarization, and automated code.

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

(1) Short-term business development plan:

A. Maintaining technological leadership: As public cloud applications and industry demand evolve, new cloud models and application scenarios require robust technical capabilities and agile project management. The Company and its subsidiaries continue to deliver exceptional expertise and service quality to ensure customer satisfaction. At the same time, the technology and service capabilities of the Company and its subsidiaries have repeatedly received recognition from domestic and international markets, having been selected as a ChannelE2E Top 250 Public Cloud MSP for two consecutive years.

B. Continuous expansion of market share: With a solid technical team, the Company and its subsidiaries actively penetrate domestic and overseas markets, having achieved successful operations in Taiwan and Hong Kong as a leading market brand. The success of the Company's Hong Kong operations, in particular, has laid a strong foundation as a model for further overseas expansion. The Company began planning its entry into the Southeast Asian market in 2021, and successively established subsidiaries in Malaysia and Singapore in 2023. In 2025, the focus is on Vietnam, where the Company aims to acquire Renova Cloud, a well-known local cloud technology company, as a wholly-owned subsidiary to obtain local market share and technical capabilities. This significantly shortens the market entry period, leveraging the strong technical teams from Taiwan and Hong Kong, combined with local professional services, to open up the local market.

(2) Medium-term business development plan:

A. Providing more valuable technical services: Deepen partnerships with customers and enhance customer loyalty and stickiness through customized solutions, such as: cloud architecture design, optimization, data platforms, data analysis, etc.

B. Providing more comprehensive professional services: In addition to customized solutions, the Company also provides customers with more comprehensive daily professional services, such as 24/7 technical support services and professional managed services, etc., to enhance performance, efficiency, and competitiveness for customers.

C. Strengthening product depth and breadth: In addition to public cloud agency services, the Company delivers end-to-end integrated IT services centered on client needs.

(3) Long-term business development plan:

A. Technical innovation: Continuously monitor the latest technological trends, centering on customer needs, and integrate advanced technologies, such as: Artificial Intelligence applications (AI retail, AI retail manufacturing, etc.), cloud

information security technology, and proprietary product cloud management tools, to truly integrate into customer scenarios and create customer value.

B. Digital transformation: Continuously invest resources to implement uninterrupted digital transformation and optimization, enhancing business efficiency and market competitiveness.

## II. Market and Sales Overview

### (I) Market analysis

#### 1. Regions providing major products (services)

Unit: NT\$ thousand; %

Item \ Year	2024		2025	
	Sales	%	Sales	%
Taiwan	2,496,475	62.37	2,784,081	62.53
Other Asian region	1,506,312	37.63	1,668,404	37.47
Total	4,002,787	100.00	4,452,485	100.00

source: Financial reports audited by CPAs and Company compilation

#### 2. Market share of major products

As the cloud services industry spans diverse fields such as IaaS, PaaS, and SaaS, and each Managed Service Provider (MSP) has a different business focus, there is currently no single authoritative organization in the market that calculates precise market share percentages. However, by virtue of its superior technical depth and global presence, the Company has demonstrated strong market influence in international evaluations:

- Global authoritative MSP certification: The Company was not only selected by Deloitte as one of the "Technology Fast 500", but has also been continuously selected for the "MSP 250: Public Cloud Edition" published by the internationally renowned organization ChannelE2E as one of the top 25 global cloud managed service providers. The Company has maintained a steady position on the list for several consecutive years, demonstrating that its comprehensive operation and maintenance capabilities under the three major public cloud environments—AWS, Google Cloud (GCP), and Azure—have received high recognition from global readers and third-party professional media.
- Premier technology partner status: As an AWS Premier Tier Services Partner, the Company's technical capabilities are highly recognized by the original manufacturer. In 2024, the Company was further honored with the "AWS Consulting Partner of the Year" award, reflecting the Company's leading position in assisting enterprises with cloud migration, big data analysis, and information security protection.
- Asia-Pacific footprint and AI transformation momentum: With the explosion in demand for Generative AI (GenAI), the Company demonstrated strong growth momentum in 2025, with both annual profit and earnings per share (EPS) reaching record highs (EPS for 2025 reached NT\$5.11). To further expand its market share, the Company officially acquired Renova Cloud, a well-known Vietnamese cloud service provider, at the end of 2025, strategically establishing a presence in the

Southeast Asian market and extending its one-stop integrated services from Taiwan and Hong Kong to the rapidly growing ASEAN economies.

- Authority of selection criteria: The ChannelE2E annual ranking is a comprehensive evaluation of global vendors providing managed services for the three major public clouds. The evaluation criteria cover "existing MSP customer satisfaction", "number of technical certifications", and "market growth potential", serving as an important reference indicator for enterprises when selecting cloud operation and maintenance partners.

### 3. Future market supply and demand conditions and growth potential

Gartner's latest forecast indicates that by 2025, global end-user spending on public cloud services will grow from USD 595.7 billion in 2024 to USD 723.4 billion. Furthermore, it is predicted that by 2027, 90% of enterprises will adopt a hybrid cloud approach.

Taiwan will enter a new phase of multi-cloud competition in 2025. As the three major international public clouds establish a full presence in Taiwan, there will be significant impacts on the future IT strategies, cost-effectiveness, and operation and maintenance management technologies of enterprises. In the future, enterprises will be able to select the most suitable cloud services based on their needs, considering factors such as service diversity and latency, and may even adopt multi-cloud architectures to leverage the advantages of various public cloud platforms.

As global enterprises accelerate digital transformation and the application of Generative AI expands rapidly, cloud computing has become the core of corporate operations and innovation. According to the forecast by market research firm Markets and Markets, the global cloud services market size will exceed USD 1 trillion by 2028, with an estimated compound annual growth rate (CAGR) of over 15%, demonstrating high growth potential.

On the demand side, corporate demand for highly flexible, scalable, secure, and compliant cloud architectures continues to rise. In particular, the rapid popularization of scenarios such as generative AI, big data analytics, and remote collaboration is driving the continued deepening of service models, including IaaS, PaaS, and SaaS. Multi-cloud and hybrid cloud strategies are also increasingly emphasized to address challenges such as cross-regional deployment and data sovereignty.

On the supply side, major cloud service providers are actively expanding their global data center footprints and investing in R&D to enhance computing power efficiency and sustainable energy usage, in response to the high-performance computing (HPC) environments required for AI workloads. In addition, emerging technologies such as edge computing, containerization, and serverless architecture are also driving further transformation of the market landscape.

As a cloud service provider, the Company continues to monitor industry trends and changes in customer demand, and assists corporate users in rapid deployment, secure operations, and stable expansion through technological innovation and service upgrades. We expect that in the coming years, cloud services will continue to be a key driver for corporate innovation and operational resilience, while also bringing long-term growth opportunities for the Company.

With the vigorous development of the cloud industry and its boundless market potential, corresponding customer demands have become deeper and broader. The Company and its subsidiaries are oriented by customer needs and centered on integrated cloud services,

providing one-stop cloud application services. Simultaneously, in facing the new normal of the post-pandemic era, the demand for digital office product solutions accelerated by digital transformation is also growing rapidly. While providing various cloud applications and services, the Company and its subsidiaries also integrate business applications and, based on different industry and customer requirements, provide comprehensive services ranging from consulting, architectural planning, service deployment, information security protection, data application, technical support, and managed operations and maintenance to the continuous optimization of operational efficiency for customers, assisting customers in digital transformation and achieving enhanced overall competitiveness.

#### 4. Competitive niche

##### A. Cross-cloud professional core technical capabilities

The Company is an AWS Premier Tier Services Partner and is one of the few in the Asia-Pacific region to have obtained the Managed Service Provider (MSP) certification. In addition to being a Google Cloud Premier Partner and a Microsoft Azure Silver Partner, the Company has obtained numerous professional technical certifications from original manufacturers, such as: AWS Data & Analytics Competency, AWS Digital Customer Experience Competency, AWS Migration Competency, AWS Managed Service Provider, AWS Security Competency, AWS Well-Architected Partner Program, and AWS Public Sector Solutions Provider, as well as Google Work Transformation, Google Cloud Migration, and Google Infrastructure professional technical certifications. Furthermore, the Company has passed ISO 27001, ISO 27017, and ISO 9001 certifications and is honored to have been selected by the internationally renowned research organization ChannelE2E as one of the world's top 25 best public cloud managed service providers for three consecutive years. In terms of professional technical capabilities and customer service capabilities, the Company can grasp key market trends and core customer needs in real time, providing the most professional one-stop cloud services to the customers of the Company and its subsidiaries.

Unlike other cloud service agents, the Company and its subsidiaries emphasize the deep cultivation of talent and the fostering of technical capabilities, and are committed to providing customers with comprehensive one-stop cloud services. These services cover the latest trend applications such as system architecture, data analytics, information security, machine learning, DevOps, microservices architecture (container services), serverless services, and big data. Furthermore, the Company and its subsidiaries have established specialized technical and architectural teams and developed complete solutions to provide enterprise customers with end-to-end services, enabling enterprise customers to entrust cloud-related construction and maintenance to the Company and its subsidiaries with peace of mind, while investing their focus in their own product cores, thereby helping customers enhance greater value.

In addition to providing professional and precise cloud technologies and services, the Company further became an AWS Authorized Training Partner in 2023 to assist AWS in promoting talent cultivation within the cloud industry. Leveraging years of professional cloud experience, the Company also helps enterprise clients design

internal talent development programs to utilize AWS more effectively and accelerate digital transformation.

B. Cross-national and cross-industry cloud service experience

The customers served by the Company and its subsidiaries range from international multinational corporations, government public sectors, and schools to corporate organizations, with more than 2,000 customers accumulated at home and abroad. The customer base covers the financial industry, government public sectors, and telecommunications industry, which are subject to high degrees of regulatory management, as well as industries such as high-tech manufacturing, traditional industries, food and beverage, media, gaming, and retail e-commerce. The Company and its subsidiaries possess extensive practical experience in industrial cloud adoption and digital transformation tailored to different national conditions, regulations, and technical requirements. They are capable of handling complex and highly professional architectural migrations and modernizing customers' IT environments, and further provide 24/7 all-year-round uninterrupted operation and maintenance management to ensure customers have no worries. This demonstrates the technical and service capabilities of the Company and its subsidiaries, deeply rooted at home and abroad, making them trusted long-term strategic partners for customers, enabling the Company and its subsidiaries to continue to stand firm as a leading cloud service provider, and remaining committed to staying at the forefront of the industry to create customer value.

C. Deepening Taiwan roots while expanding global services

Since their inception, the Company and its subsidiaries have actively cultivated various industries in Taiwan and strengthened their professional core technical capabilities. While providing customers with one-stop cloud solutions, they have simultaneously replicated successful cloud implementation experiences in overseas markets such as Hong Kong, China, Singapore, and Malaysia. At the same time, the successful experiences from various overseas markets have also been implemented in Taiwan. The soft power derived from successful experiences across multiple countries and industries is evident to all, establishing a solid foundation and strength for the Company and its subsidiaries to further advance toward the global market in the future.

5. Favorable and unfavorable factors for future developments and response measures

The Company and its subsidiaries are committed to providing customers with stable and advanced cloud technology and the best service quality, continuously improving core professional technology and product expertise, and placing greater emphasis on customer satisfaction and feedback, striving to establish meaningful partnerships with customers and provide high-value services to customers. From project evaluation, planning, and implementation to technical consulting and managed hosting services, while comprehensively assisting customers in the full implementation of cloud solutions, the Company has also established a customer satisfaction feedback system to ensure service quality and to listen to customer needs and feedback, creating a win-win situation through positive and mutual trust-based communication.

Meanwhile, in response to changes in cloud and market demand, the Company and its

subsidiaries will actively pursue external growth strategies such as strategic investments, acquisitions, and mergers in the future, actively moving towards group-based operations to strengthen technology, services, and operations.

#### A. Favorable factors

##### (A) Cloud and AI-driven market scale surpasses the trillion-dollar milestone

According to the latest Gartner report, global public cloud services spending has reached USD 723.4 billion in 2025, and is projected to maintain double-digit growth in 2026, with the overall IT spending scale officially surpassing USD 6 trillion. The core momentum driving this growth has shifted from "simple migration to the cloud" to the demand for "GenAI infrastructure" and "Sovereign Cloud". The Company and its subsidiaries possess comprehensive cloud solutions and AI integration capabilities. Amidst the wave of enterprises pursuing leaps in productivity and systemic resilience, the Company has established a track record of success across various industries both domestically and overseas, and will continue to expand its business footprint in line with the upward industry trend.

##### (B) Entering the GenAI implementation phase: Multi-cloud hybrid architecture and data resilience become essentials

As corporate digital transformation enters the "AI Implementation Phase", multi-cloud hybrid environments have become the standard configuration for 90% of enterprises. Enterprises not only need to transform their operational structures through the cloud, but also urgently need to address complex requirements such as cross-cloud data synchronization, AI Agents deployment, disaster recovery (DR), and ESG carbon footprint monitoring. The Company leverages its proprietary AICOM cloud intelligent management platform and resources from partner Independent Software Vendors (ISVs) to assist customers in maximizing the commercial value of data assets while implementing financial technology (FinTech), smart manufacturing, and healthcare digitalization.

##### (C) Top-tier specialist technical team: Key driver of localization region advantages

Cloud technology is evolving rapidly. With AWS officially launching its Asia Pacific (Taipei) Region in 2025 and the deepening deployment of the Microsoft Azure Taiwan region, the application thresholds for local low latency and data residency have been significantly reduced. The professional capabilities of agents have become the decisive factor in whether an enterprise can maximize the benefits of local cloud resources.

- Technical milestones: The Company has retained its status as an AWS Premier Tier Partner, maintaining its lead among only approximately 2% of partners globally.
- All-round strategic layout: The subsidiary Microfusion holds the qualifications of Google Cloud Premier Partner and Microsoft Azure Solution Partner.
- Information security defense system: The Company holds 14 AWS security certifications and has obtained the L1 MSSP security certification, while complying with ISO 27001/27017 international standards; by combining strategic cooperation with major manufacturers such as Salesforce, GitHub, and Splunk, the Company has constructed a deep technical moat.

(D) Expansion of Southeast Asian AI infrastructure and cross-border dividends

Southeast Asia has become the global top hotspot for cloud and AI investment. According to the 2025 annual report by Google, Temasek, and Bain, the digital economy GMV in Southeast Asia has exceeded USD 300 billion, and the region attracted more than USD 55 billion in AI infrastructure investment in 2025. As a market pioneer, the Company has successfully replicated its experience in "one-stop cloud solutions" and "smart manufacturing cloudification" from Taiwan to markets such as Hong Kong, Singapore, Malaysia, and Vietnam. Through successful multinational and multi-industry cases and the in-depth operations of local technical architect teams, strong operational momentum continues to be injected into the Group during the high-speed expansion period of the Southeast Asian cloud industry.

B. Unfavorable factors

(A) Cloud channel market saturation (Red Ocean) and value-transition pressure in the current situation

Current situation analysis:

As corporate digital transformation enters the "deep water zone", according to Gartner's forecast, more than 45% of global enterprise IT spending will be invested in the public cloud by 2026. The cloud has transformed from an option for flexible expansion into the "infrastructure" of corporate operations. While this trend brings massive business opportunities, it has also attracted a large number of competitors, resulting in the compression of gross margins for pure cloud resale (Resell) businesses. The core of market competition has evolved from "Migration" to "AI Implementation" and "Cloud Governance".

Countermeasures:

- ✓ Deepen cultivation of top-tier technologies and consolidate leading position: Continuously maintain the highest-level Premier Partner status for AWS and GCP, and demonstrate excellence in architectural design and development capabilities through AWS Qualified Software certification.
- ✓ Deepen value-added services and enhance customer stickiness: Develop MSP multi-cloud managed services and 24/7 all-day technical consultation. Currently, more than 600 customers have deeply integrated and utilized the Company's proprietary and distribution services, with satisfaction levels consistently maintained at over 90%.
- ✓ Develop differentiated proprietary SaaS products: AICOM cloud intelligent management platform: Passed the AWS FTR certification and was listed on the AWS Marketplace, establishing a global sales channel.
- ✓ LEMMA generative AI intelligent agent platform: Develop Differentiated Proprietary SaaS Products: In response to the explosive demand for AI Agents in 2026, the Company has successfully implemented them in multiple enterprise projects and is actively deploying an AI SIEM security platform.

(B) Complicated cloud cybersecurity threats and data sovereignty challenges

Current situation analysis:

In 2026, enterprises face more severe new types of threats, including AI-powered attacks. Furthermore, as geopolitical influence expands, corporate requirements for **Data Sovereignty** and local compliance (e.g., data residency in the AWS Taipei Region) have reached unprecedented heights.

Countermeasures:

- ✓ International certification systems: Hold ISO 27001/27017 international standard certifications and possess AWS Level 1 MSSP security competency certification.
- ✓ Managed Security Service Provider (MSSP): Provide Managed Detection and Response (MDR), Cloud Security Posture Management (CSPM), and ransomware response solutions.
- ✓ Cross-cloud security integration: Combine Google Cloud Security with third-party cybersecurity tools, such as Splunk, to construct a "Zero Trust" defense architecture.

(C) Competition for high-level technical talent

Current situation analysis:

Digital transformation has been fully implemented, and market demand for AI/ML engineers, information security experts, and cloud architects far exceeds supply. The competition for top talent is no longer limited to peers within the same industry, but has extended across various sectors such as finance and semiconductors.

Countermeasures:

- Stabilize internal talent and build a learning organization: Provide AI & ML specialized training (such as Google Cloud/AWS technical summits) and self-directed learning resources such as Udemy.
- Provide welfare leave superior to statutory requirements (Family Day/Meaningful Day).
- Ensure that compensation competitiveness remains consistently above the industry average through incentive bonuses and employee stock options.
- Strengthen the attractiveness of the employer brand: Leveraging the visibility of TPEX-listed companies, combined with LinkedIn and international talent matchmaking events (such as employment matchmaking for overseas Chinese and foreign students), to expand recruitment reach and convey the values of an innovative culture.

(D) Strategic response to procurement concentration risk

Current situation analysis:

The global public cloud market remains an oligopoly dominated by the three giants: AWS, GCP, and Azure. To reduce management complexity and maximize manufacturer incentives, there is a general prevalence of concentrated purchasing

among distributors.

Countermeasures:

- Deepen strategic alliances and jointly develop major accounts: Closely monitor original equipment manufacturer (OEM) product trends through regular bi-weekly meetings and technical training, and jointly expand the market through OEM referrals.
- Deploy multi-cloud systems to reduce single-source dependency: \* Continue to perform long-term contracts with Google Cloud, Azure, and Alibaba Cloud to provide customers with flexible cross-cloud options.
- Expand the distribution of cloud development software such as GitHub Enterprise to build a more comprehensive cloud ecosystem.
- Promote "Proprietary Brand" transformation: Leveraging a base of more than 2,400 clients, the Company is shifting its operational focus from pure resale to proprietary intellectual property.
- Increase the proportion of non-agency revenue through subscription-based SaaS services such as AICOM and LEMMA, gradually optimizing the revenue structure.

(II) Important uses and production processes of major products

1. Important uses of major products

Major products	Important use
Cloud services	The main products sold by the Company and its subsidiaries are public cloud services, including cloud platform usage, various information application software, information infrastructure, operation and maintenance services, and related application software, providing customers with various cloud service solutions.

2. Production processes of major products

The Company and its subsidiaries are primarily engaged in the sale of public cloud services, technical consulting, cloud infrastructure construction, integration of software application services, and cloud technical support and maintenance services, providing customers with one-stop cloud service solutions. Among the main products sold, public cloud and various information application software products are the provision of cloud service products and therefore do not involve a manufacturing process.

(III) Supply status of major raw materials

The Company and its subsidiaries are in the cloud services industry, and therefore this is not applicable.

(IV) Names of customers accounted for more than 10% of the total purchase (sales) in either of the most recent two years, their purchase (sales) amounts and percentages, and reasons for their increases and decreases:

1. Information on suppliers that accounted for 10% or more of the total purchase in either of the most recent two years

Unit: NT\$ thousand

Item	2024				2025			
	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer
1	P01 Company	1,991,649	57.23	None	P01 Company	2,351,770	59.20	None
2	P02 Company	1,159,545	33.32	None	P02 Company	1,284,135	32.33	None
3	Others	328,825	9.45	—	Others	336,362	8.47	—
	Net purchases	3,480,019	100.00	—	Net purchases	3,972,267	100.00	—

2. Information on customer accounting for 10% or more of the total sales in either of the most recent two years

Unit: NT\$ thousand

Item	2024				2025			
	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of annual net sales (%)	Relationship with the issuer
1	Others	4,002,787	100.00	—	Others	4,452,485	100.00	—
	Net sales	4,002,787	100.00	—	Net sales	4,452,485	100.00	—

III. Information on Employees Employed for the Two Most Recent Years and Up to the Annual Report Publication Date

March 31, 2026; Unit: Persons

Year		2024	2025	For the year ended March 31, 2026
Number of employees	Sales	69	67	66
	Technology	101	103	104
	Management	34	42	40
	Total	204	212	210
Average age (Unit: Years)		34	34	35
Average years of service (Unit: Years)		2.30	2.16	2.35
Education distribution percentage	PhD	-	-	-
	Master's degree	21.57	21.70	21.43
	University or college	74.02	71.70	70.95
	Senior high school	4.41	6.60	7.62
	Below senior high school	-	-	-
	Total	100.00	100.00	100.00

IV. Information on Environmental Protection Expenditures

During the most recent fiscal year and up to the annual report publication date, losses suffered due to environmental pollution (including compensation and matters where environmental protection inspection results violated environmental laws and regulations, for which the date of disposition, disposition reference number, articles of the laws and regulations violated, content of the violation, and content of the disposition shall be specified), and estimated amounts and response measures for current and potential future occurrences shall be disclosed:

The Company has deeply cultivated the field of cloud services, with an operating model centered on digital solutions, possessing industry characteristics of asset-light and low carbon emissions. As it does not involve physical manufacturing or factory operations, there are no direct industrial emissions (such as exhaust gas, wastewater, and hazardous waste) during the operational process, and it belongs to a low environmental risk industry. Notwithstanding the foregoing, the Company remains committed to promoting the "Green Cloud" vision, actively reducing the environmental footprint of its operations through optimizing server resource allocation, implementing fully digitalized offices, and monitoring energy efficiency, so as to fulfill its commitment to sustainable development through digital technology.

V. Labor Relations

1. Various employee welfare measures, continuing education, training, retirement systems, and their implementation, as well as agreements between labor and management, and various measures for maintaining employee rights and interests:

- (1) Various welfare measures

In addition to statutory benefits required by law, the Company implements the

following measures to support employees' physical/mental health and work-life balance: comprehensive health checkups, group insurance plans, flexible working hours, certification exam subsidies, stress-relief massage services, departmental team meals, online and physical library access, holiday bonuses, year-end banquet activities, Family Day allowances and paid leave (including "Meaningful Day" paid leave), on-site gym facilities, shower rooms, and swimming pools. The Company has also established an Employee Welfare Committee to provide grants for weddings, funerals, celebrations, and childbirth, emergency financial assistance, and subsidies for club activities and employee travel.

## (2) Continuing education and training

The Company and its subsidiaries prioritize employee career development by offering internal training programs complemented by soft skill development courses to maintain work-life balance.

- Internal training includes onboarding for new hires, department orientation, occupational safety and health training, departmental education, role-specific professional training, vendor-certified programs, and subsidies for certification exams. Employees are actively encouraged to participate in international technical seminars. Through diversified training initiatives, the Company fosters a self-driven learning culture to enhance professional competencies.
- Externally, the Company commits to cultivating cloud industry talent by providing workplace internship opportunities, enabling students to integrate academic knowledge with practical experience. Internships allow participants to accumulate hands-on experience and explore career paths early while building a talent pipeline for the organization.
- The Friday Sharing activity encourages employees to voluntarily serve as internal instructors, sharing expertise across diverse topics such as workplace skills, life experiences, health (e.g., wellness seminars), professional etiquette, beauty/haircare, fashion styling, and calligraphy. This platform promotes cross-departmental collaboration and exposes employees to new perspectives, enriching both professional growth and personal life.

## (3) Retirement system and its implementation status

The employee retirement system of the Company and its subsidiaries is handled in accordance with the provisions of the "Labor Standards Act" and the "Labor Pension Act" enacted by the government.

- A. Pension system under the Labor Standards Act: The Company contributes 2% of the monthly salaries of employees under the old pension system to a retirement reserve account at Bank of Taiwan. The account balance is reviewed annually, and if insufficient to cover potential retirements in the following year, additional contributions are made by March 31 to ensure adequate funding for retirees under the old pension system.
- B. Pension system under the Labor Pension Act: The Company contributes 6% of the monthly insured salary to the individual labor pension accounts at the Bureau of Labor Insurance on a monthly basis.

Employees of subsidiaries in Hong Kong and other locations are members of

retirement benefit plans operated by the respective local governments. The subsidiaries are required to contribute a specific percentage of payroll costs to the retirement benefit plans to fund the plans. The only obligation of the subsidiaries with respect to these government-operated retirement benefit plans is to contribute the specific amounts.

(4) Labor-management agreements and employee rights protection measures

All regulations and measures of the Company and its subsidiaries regarding labor-management relations are handled in accordance with relevant laws and regulations. Labor-management meetings are implemented quarterly, and responses are actively provided to issues raised by employees to protect the rights and interests of labor and strive to maintain harmonious labor-management relations. In addition, the Company and its subsidiaries attach great importance to the opinions of colleagues, and the following multiple channels continue to implement concrete two-way communication:

- Monthly employee general meetings are held monthly to communicate with employees and announce the Company's business strategies and operating conditions, etc., to enable employees to understand various short-, medium-, and long-term goals and recognize their importance to the organization, working and growing together with the Company.
- The Suggestion Box Section provides a communication channel for colleagues to provide feedback and suggestions.
- The Joint Employee Welfare Committee meets quarterly or from time to time to execute the planning of employee welfare and the holding of activities, so as to promote employee welfare.
- Employee Net Promoter Score (eNPS) surveys are conducted to continuously improve and ensure employee feedback.
- Internal departmental communication meetings are held on a regular or ad hoc basis, facilitating the direct communication of ideas and enhancing the good relationship of mutual trust and cooperation among colleagues.

2. During the most recent fiscal year and up to the annual report publication date, losses suffered due to labor disputes (including matters where labor inspection results indicate violations of the Labor Standards Act, which shall specify the date of disposition, disposition reference number, statutory articles violated, content of the statutory violations, and content of the disposition), and estimated amounts and response measures for current and potential future occurrences shall be disclosed:

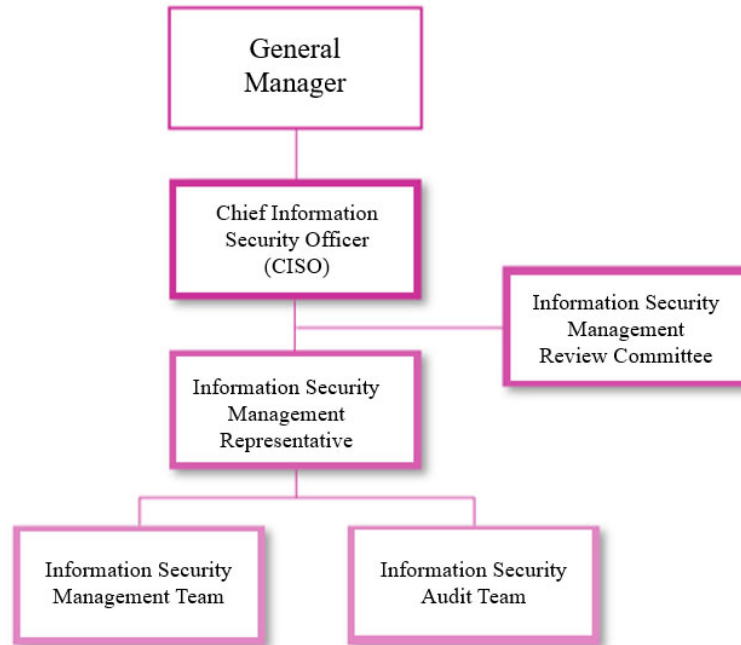
The Company has always attached importance to the management of labor-management relations, adhering to the principles of honest communication and respect, and is committed to creating a favorable and cooperative workplace environment. The relationship between labor and management is harmonious; no material labor disputes have occurred over the years, nor has there been any situation of incurring any operational losses as a result.

## VI. Information Security Management

1. Describe the information security risk management framework, information security policies, specific management programs, and resources invested in information security management,

etc.

(1) Information security organizational structure



(2) Information security and privacy risk management organization and responsibilities

The Company and its subsidiaries comply with the ISO 27001 Information Security Management System standard and the "Information and Communication Security Control Guidelines for Listed and OTC Companies" to establish a governance framework and management system for information security and privacy risk management, ensuring the confidentiality, integrity, and availability of information assets, and strengthening information security and privacy protection management.

The Company has designated a Chief Information Security Officer under the President, who is responsible for coordinating the planning, promotion, supervision, and continuous improvement of the information security management systems of the Company and its subsidiaries, and for convening information security management review meetings to review the implementation of cyber security policies and management systems as well as the status of risk improvement, so as to ensure the continuous and effective operation of the information security management systems. An Information Security Management Representative is appointed under the Chief Information Security Officer and is responsible for convening the Information Security Management Team, planning and executing various information security management operations, and promoting the implementation of the information security management system. The Information Security Management Team operates as a task force and promotes the information security management system based on the PDCA (Plan-Do-Check-Act) management cycle. It executes the Group's information security-related operations in accordance with the ISO 27001:2022 international standard and relevant laws and regulations, including the implementation of the information security system, the organization of information security education and training, the reporting and

handling of information security incidents, and risk assessment and improvement tracking. In addition, an information security audit mechanism has been established, whereby the audit unit assists in supervising the implementation of and compliance with the information security management system, periodically performs audit operations, and provides audit reports and recommendations for improvement, so as to strengthen the internal control and management mechanisms for information security.

### (3) Information security policy and management operations

The information security policy objectives of the Company and its subsidiaries include:

1. Establish a secure and reliable computerized operation and service environment, ensuring the security of the Company's data, systems, equipment, networks, and cloud services, so as to guarantee the sustainable operation of its business.
2. Protect the security of business services and ensure that information may only be accessed by authorized personnel to ensure its confidentiality.
3. Protect the security of business services and prevent unauthorized modification to ensure their accuracy and integrity.
4. Establish a business continuity plan to ensure the continuous operation of the Company's information business services.
5. Ensure that the execution of various business services comply with the requirements of relevant laws or regulations.

### (3) Specific management plans and resources invested

The Company continues to invest resources in information and communication security management, including measures such as the allocation of dedicated personnel, the establishment of information security protection systems, education and training, external information security testing, and information security drills, so as to continuously strengthen the overall information and communication security protection capabilities and risk management mechanisms.

#### 1. Establishment of dedicated information security personnel

A total of 3 information security personnel (including the Chief Information Security Officer) are assigned, responsible for matters such as the establishment of information security systems, risk assessment, planning of information security protection mechanisms, and response to information security incidents. Furthermore, information security meetings are held regularly to continuously improve information security management systems and protection capabilities.

#### 2. Information security meetings and joint defense intelligence

The Company holds internal regular information security meetings on a monthly basis, with participants including the Chief Information Security Officer and members of the information security team. The meeting aims to ensure the timely implementation of information security policies, review information security incident reporting and improvement tracking, and track the progress of system lifecycle management and the effectiveness of personnel information security awareness. In addition, the Company actively participates in information security collaboration meetings of its parent company (Far EasTone Group) to strengthen information security protection and response capabilities and enhance overall information security protection capabilities through threat intelligence sharing, information security incident notification, technical experience exchange, and joint defense cooperation.

#### 3. Information security protection

To strengthen information asset protection and operational continuity, the Company continues to build a defense-in-depth architecture, leveraging multi-layered information security mechanisms to reduce information security risks and to enhance overall defense resilience. The Company has established information security control measures such as network firewalls, VPN gateways, account and privilege management, email security protection, and antivirus software to defend against network threats, malicious programs, and unauthorized access, ensuring the security of information assets and maintaining business continuity and regulatory compliance. Specific protection measures include endpoint protection and monitoring, access control, and network security mechanisms. Through the comprehensive deployment of an Extended Detection and Response (XDR) system combined with Managed Extended Detection and Response (MxDR) services, the Company has implemented round-the-clock monitoring and anomaly detection. Simultaneously, comprehensively implement Multi-Factor Authentication (MFA) mechanisms. For critical internal systems, direct external network access has been disabled, and access is enforced through secure VPN connections, thereby strengthening system and network access controls and reducing cybersecurity risk.

#### 4. Information security risk management

To continuously strengthen the defense resilience and business continuity capabilities of information systems, the Company has established information security risk management mechanisms such as risk identification, auditing, and drills. Specific actions include:

##### 4.1. Information security assessment and business continuity management

Information asset assessments and risk evaluations, information security audits, data backup and recovery drills, and major crisis incident drills shall be performed annually. In addition, the Company has established a Business Continuity Plan (BCP) and conducts regular drills to ensure that critical systems and various business operations can be successfully restored within the scheduled timeframe in the event of an incident.

##### 4.2. Identification of external information security risks

SEMI information security rating assessments are conducted on a regular quarterly basis to identify cybersecurity risks and evaluate vulnerabilities. Based on the assessment results, vulnerability patching and system adjustments are continuously performed to proactively discover and mitigate potential risks.

##### 4.3. Social engineering drill

Company-wide email social engineering drills are held regularly every year to substantively test employees' alertness to unknown emails in their daily operations by simulating various high-fidelity phishing email scenarios. After the drill, the identification rate, reporting rate, and click-through behavior of personnel are evaluated, and improvement and preventive re-education are conducted, targeting the drill results and vulnerability items to ensure that information security awareness is deeply embedded in the intuitive behavior of all colleagues.

#### 5. Information security standard certification

The Company is committed to providing high standards of cloud security services. In addition to obtaining both AWS and GCP Security Competency certifications, the Company has also achieved international standard certifications such as Information Security (ISO 27001) and Cloud Security (ISO 27017). The Company and its subsidiaries continuously strengthen their information security management and protection capabilities by constantly optimizing and upgrading information

security strategies to respond to the increasingly complex information security threat environment and to ensure the security of customer data and business stability.

Furthermore, in terms of personal data protection, the Company actively implements personal data protection measures, such as regular annual personal data protection education and training for colleagues. The Information Security Team of the Company is responsible for promoting the protection of personal data. In addition to continuously strengthening measures such as information system data security, data masking and encryption, leakage prevention, and audit logs in accordance with ISO 27001:2022 information security management requirements. In the second half of 2025, the Company further obtained the ISO 27701 certification, enhancing the management framework for personal data privacy protection and reinforcing the implementation of personal data protection.

2025 Information security certification	
ISO 27001 Information Security Certification	The latest certification is valid from December 09, 2025 to December 08, 2028
ISO 27017 Cloud Service Information Security Certification	The latest certification is valid from November 18, 2025 to November 17, 2028
ISO 27701 Privacy Information Management Certification	The latest certification is valid from September 22, 2025 to September 21, 2028

## 6. Education, training, and cybersecurity awareness

The Company regards information security as the first line of corporate defense and is committed to transforming information security awareness into the intuitive behavior of all colleagues through knowledge instillation and practical drills. To implement this goal, the Company has established comprehensive education, training, and promotion mechanisms for different target groups:

### 6.1 Security professional and competency training for dedicated information security personnel

To ensure that information security protection technology and management capabilities keep pace with the times, in accordance with the Company's Information Security Management Measures, dedicated information security personnel are required to receive more than 12 hours of professional training each year, and the acquisition of various information security certifications is supported to strengthen regulatory compliance and practical handling capabilities.

In 2025, the dedicated information security personnel completed a total of 13 hours of professional and functional training, covering courses such as "Information Communication Security Management Act Compliance Practice" and "Malware Detection, Analysis, and Protection Practice".

### 6.2 General education and training

The Company regularly conducts company-wide information and communication security education and training every year to ensure that every colleague possesses basic protection concepts and privacy protection awareness.

In 2025, all colleagues participated in the "Social Engineering Drill Education and Training Course" and the "Personal Privacy Information Security Education and Training Promotion Course", with total training hours reaching 3 hours.

To ensure the effectiveness of training, the Company provides a video makeup session mechanism for colleagues who are unable to participate in a timely manner, and conducts in-class tests after all courses, achieving a 100% course participation rate.

### 6.3 Routine promotion

The Company conducts ad-hoc cybersecurity awareness communications through routine announcements. In addition to regular training and drills, the Company attaches great importance to the daily deepening of information security awareness. Through ad-hoc cybersecurity announcements and communications, the Company maintains continuous awareness-building effectiveness. The scope of advocacy is extensive, covering topics ranging from emerging technology guidelines to day-to-day threat alerts, all of which are promptly delivered to all colleagues through routine announcements, embedding cybersecurity standards and awareness into colleagues' day-to-day operational processes and work behaviors.

## 7. Management of emerging technologies

With the rapid development of emerging technologies, while the Company actively utilizes innovative technologies to enhance operational efficiency and service quality, it also attaches great importance to information security and data protection risks that may arise from relevant technologies. To balance technological application with risk control, the Company officially released the "Guidelines for Group Employees on the Use of Generative AI" at the end of 2025 as a set of instructions and compliance principles for employees using generative AI tools, aiming to mitigate data leakage and information security risks and to ensure that the use of relevant technologies complies with information security and privacy protection regulations.

In the future, the Company will continue to monitor the development of emerging technologies and related information security risks, and adjust management measures in a timely manner to strengthen the information security management of emerging technology applications.

2. List the losses suffered, potential impacts, and countermeasures taken due to major information and communication security incidents during the most recent year and up to the annual report publication date. If such losses cannot be reasonably estimated, the facts regarding the inability to make a reasonable estimate shall be explained: The Company has not suffered any losses due to information and communication security incidents.

## VII. Important Contracts

<b>Nature of the contract</b>	<b>Parties</b>	<b>Contract period</b>	<b>Main content</b>	<b>Restrictive covenants</b>
Authorized AWS Value-Added Reseller Agreement	Amazon Web Services, Inc.	September 1, 2014 – Indefinite term contract	Authorize the Company to sell AWS services	Confidentiality obligations
Google Cloud Platform Reseller Agreement	Google Asia Pacific Pte. Ltd	Signed and became effective via clicking on the original manufacturer's official website in 2018. The term of the Agreement shall be 1 year from the effective date and shall be automatically extended upon expiration.	Authorize the Company to sell GCP services	Confidentiality obligations
Google Cloud Platform Product Schedule	Google Asia Pacific Pte. Ltd	Effective Date April 23, 2025 – Terminates concurrently with the master agreement	The original manufacturer supplemented the existing contract with the Company by way of an appendix to regulate sales and supply matters between both parties.	The services shall be used in accordance with laws, regulations, and the agreement; unauthorized modification, reverse engineering, circumvention of fees, involvement in high-risk uses, or use of the services for non-value-added telecommunications, hosting, or cryptocurrency mining purposes is prohibited.
Google for Work & Google for Education Commercial Partner Agreement	Google Asia Pacific Pte. Ltd.	January 12, 2016 – Indefinite term contract	Authorize the Company to sell Google Workspace (formerly known as Google for Work & Google for Education)	Confidentiality obligations
Alibaba Cloud Reseller Service Agreement	Alibaba Cloud (Singapore) Private Limited	2025/3/31-2025/11/30	Authorize the Company's subsidiaries to sell Alibaba Cloud International	Confidentiality obligations
Microsoft Partner Agreement	Microsoft Taiwan Corp.	July 11, 2025, with an option to apply for extension annually	Authorizing the Company's subsidiaries to sell Microsoft products	Confidentiality obligations
GitLab Reseller Agreement	GitLab B.V.	Signed and became effective on the original manufacturer's official website on February 13,	Authorize the Company's subsidiaries to sell GitLab services	Confidentiality obligations

		2025. The term of the Agreement shall be 1 year from the effective date and shall be automatically extended upon expiration.		
GitLab Master Partner Agreement	GitLab Inc.	Signed and became effective on the original manufacturer's official website on April 15, 2025. The term of the Agreement shall be 1 year from the effective date and shall be automatically extended upon expiration.	Authorize the Company to sell GitLab services	Confidentiality obligations
Credit Facility Agreement	DBS Bank Ltd.	Effective from August 23, 2019	Loan Agreement	None
RESELLER SERVICE AGREEMENT	Alibaba Cloud (Singapore) Private Limited	Effective for 1 year from December 31, 2025, without automatic extension	Regarding the master cooperation agreement with the other party, as the current contractual relationship will expire on November 30, 2025, a new agreement has been entered into with the original manufacturer.	Personal data protection and confidentiality obligations

## Chapter 5 Review and Analysis of Financial Position and Financial Performance, and Risk Management

### I. Financial Position

Unit: NT\$ thousand

Item \ Year	2024	2025	Difference	
			Amount	%
Current assets	1,582,321	1,780,200	197,879	12.51
Property, plant and equipment	1,069	2,575	1,506	140.88
Right-of-use assets	2,325	32,861	30,536	1,313.38
Intangible assets	6	-	( 6)	( 100.00)
Other assets	21,429	29,597	8,168	38.12
Total assets	1,607,150	1,845,233	238,083	14.81
Current liabilities	902,230	1,131,999	229,769	25.47
Non-current liabilities	76,632	87,483	10,851	14.16
Total liabilities	978,862	1,219,482	240,620	24.58
Share capital	221,005	221,005	—	—
Capital surplus	255,519	255,519	—	—
Retained earnings	143,807	145,907	2,100	1.46
Other equity	7,957	3,320	( 4,637)	( 58.28)
Non-controlling interests	—	—	—	—
Total equity	628,288	625,751	( 2,537)	( 0.40)
<p>1. Explain the primary reasons for and the impact of material changes in assets, liabilities, and shareholders' equity of the Company in the most recent two years (where the change between the current and prior periods reaches 20% or more, and the amount of change reaches NT\$10 million); if the impact is material, the future response plans shall be explained:</p> <p>(1) Increase in right-of-use assets: Primarily due to lease renewals.</p> <p>(2) Increase in current liabilities and total liabilities: Primarily due to the increase in accounts payable.</p> <p>2. Future response plans: The aforementioned changes have no material impact on the Company and its subsidiaries.</p>				

## II. Financial Performance

(I) Main reasons for material changes in operating revenue, net operating profit, and profit before tax for the most recent two years

Unit: NT\$ thousand

Item \ Year	2024	2025	Difference	
			Amount	%
Operating revenue	4,002,787	4,452,485	449,698	11.23
Operating costs	3,509,063	4,007,901	498,838	14.22
Gross profit (loss) from operations	493,724	444,584	( 49,140)	( 9.95)
Operating income (loss)	155,267	140,093	( 15,174)	( 9.77)
Non-operating Income and expenses	5,841	4,213	( 1,628)	( 27.87)
Net profit (loss) before tax	161,108	144,306	( 16,802)	( 10.43)
Net profit (loss) for the period	123,037	112,867	( 10,170)	( 8.27)
Other comprehensive income, net of tax	5,998	( 4,901)	( 10,899)	( 181.71)
Total comprehensive income for the period	129,035	107,966	( 21,069)	( 16.33)
<p>1. Main reasons for changes exceeding 20%:</p> <p>(1) Decrease in non-operating income and expenses: Primarily due to the decrease in interest income.</p> <p>(2) Decrease in other comprehensive income: Primarily due to the decrease in exchange differences on translation of financial statements resulting from exchange rate fluctuations in 2025.</p> <p>2. Potential impact on future finances and business: None.</p> <p>3. Future response plans: Not applicable.</p>				

(II) Expected sales volume and the basis thereof, the potential impact on the Company's future finances and business, and the contingency plans:

The Company has no financial forecast, and therefore this is not applicable.

### III. Cash Flows

#### (I) Analysis of cash flow changes in the most recent year

Unit: NT\$ thousand

Item	Year		Difference	
	2024	2025	Amount	%
Net cash inflow (outflow) from operating activities	(69,142)	197,096	266,238	385.06
Net cash inflow (outflow) from investing activities	(1,853)	(9,069)	(7,216)	(389.42)
Net cash inflow (outflow) from financing activities	143,169	(131,007)	(274,176)	(191.51)
Analysis of changes in cash flows:				
(1) Operating activities: The net outflow in the prior period turned into a net inflow in the current period, primarily due to the increase in accounts payable in 2025.				
(2) Investing activities: Net cash outflow increased compared to 2024, primarily due to the increase in refundable deposits in 2025.				
(3) Financing activities: The net inflow in the prior period turned into a net outflow in the current period, primarily because there was an injection from a cash capital increase in 2024, whereas no such situation occurred in 2025, and the cash dividends distributed in 2025 also increased compared to the previous period.				

(II) Liquidity analysis for the next year: The Company maintains strong profitability from core operations, ensuring sufficient cash reserves with no liquidity concerns.

#### IV. Effect of Major Capital Expenditures on Financial Operations in the Most Recent Year:

None.

#### V. Investment policy for the most recent year, main reasons for profits or losses, improvement plans, and investment plans already dispatched:

Reinvestment policies: The Company conducts reinvestments based on operational requirements or considerations for future growth, strictly adhering to internal control regulations, including the "Investment Cycle", "Asset Acquisition and Disposal Procedures", and "Subsidiary Supervision and Management Policy" to oversee and manage its investment activities.

Main reasons for profit or loss of long-term equity investments in the most recent year and improvement plans:

Unit: NT\$ thousand

Investee company	Investment profit or loss recognized in 2025	Main business items	Main reasons for profit or loss	Improvement plan
Nextlink (HK) Technology Co., Limited	11,059	Electronic information supply services	Continuous growth in revenue	—
Microfusion Technology Co., Ltd.	70,680	Electronic information supply services	Continuous growth in revenue	—
Microfusion (Hong Kong) Technology Co., Ltd.	13,975	Electronic information supply services	Continuous growth in revenue	—

MICROFUSION TECHNOLOGY (MY) SDN. BHD.	(383)	Electronic information supply services	Operating scale has not yet reached profitability.	Continuous market expansion and expense control
NEXTLINK (SG) TECHNOLOGY PTE. LTD.	(697)	Electronic information supply services	Operating scale has not yet reached profitability.	Continuous market expansion and expense control
Shanghai Naislink Information Technology Co., Ltd.	77	Electronic information supply services	Related cost control	—

Investment plans for the next year:

(1) According to the forecast released by Gartner in early 2025, global public cloud end-user spending will reach approximately USD 723 billion in 2025, with an annual growth rate of approximately 21.5%. In Southeast Asia, benefiting from the construction of generative AI infrastructure and the demand for Sovereign Cloud, the overall growth rate is significantly higher than the global average; emerging markets in Southeast Asia are expected to average within the 25%-28% range, which is higher than the global average, and thus remain a key focus area for the Company's overseas business growth layout.

(2) Vietnam's performance among Southeast Asian countries is particularly outstanding, with an annual growth rate (28.4%) exceeding the global average. This also reflects the core strategy of the Vietnamese government, which has set a target for the digital economy to account for 20% of GDP by 2025 and requires 100% of government agencies to complete cloud deployment by the end of 2025.

Geographically, Vietnam is adjacent to Singapore and Malaysia, Mainland China, Hong Kong, Macau, and Taiwan, serving as an important hub connecting East Asia and Southeast Asia. In terms of IT technical human resources, a Robert Walters survey shows that the cost of research and development (R&D) and operations and maintenance (O&M) personnel is only 1/4 of that in Singapore, and even lower than in Thailand and Malaysia, making Vietnam a "regional hub" for cloud architects and software development. The GitHub Octoverse 2025 report also indicates that Vietnam ranks among the top in Southeast Asia in terms of AI developer density, which presents a significant advantage for the promotion of cloud services that require substantial AI computing.

(3) Drawing on the experience of establishing self-owned locations in Singapore and Malaysia and the market share advantage of AWS cloud services in Southeast Asia, the Company focused on Vietnam and acquired Renova Cloud, a well-known local cloud technology company, as a wholly-owned subsidiary to obtain local market share and technical capabilities, significantly shortening the market entry period; subsequently, the Company will integrate Nextlink Taiwan and Hong Kong resources to build Vietnam into a second headquarters and continue to expand business coverage in the Southeast Asian

market.

## VI. Analysis of Risk Management in the Most Recent Year and Up to the Annual Report

Publication Date:

(I) Impact of interest rate, exchange rate fluctuations, and inflation on the Company's profits and losses, along with future response measures:

1. Interest rate:

Unit: NT\$ thousand

Year	2024		2025	
	Amount	Percentage of net revenue	Amount	Percentage of net revenue
Interest revenue	9,598	0.24%	8,408	0.19%
Interest expense	182	0.00%	466	0.01%

Source: Financial reports audited and certified by CPAs

The ratios of interest revenue to net operating revenue of the Company and its subsidiaries for 2024 and 2025 were 0.24% and 0.19%, respectively. The capital planning of the Company and its subsidiaries is based on the principle of conservatism and stability, and the interest income mainly consists of interest revenue from bank deposits. As the ratio of interest revenue to net revenue is relatively low, it does not have a significant impact on the Company and its subsidiaries as a whole.

The ratios of interest expenses to net operating revenue of the Company and its subsidiaries for 2024 and 2025 were 0.00% and 0.01%, respectively. The working capital of the Company and its subsidiaries is primarily sourced from their own funds. Although market interest rates fluctuate, such fluctuations are not expected to have a material adverse effect on the revenue and profitability of the Company and its subsidiaries. The Company and its subsidiaries also monitor and analyze interest rate fluctuations in the financial market at all times, and timely evaluate the interest rate risks that all interest-bearing liabilities may encounter, so as to reduce the impact of interest rate changes on the profit or loss of the Company and its subsidiaries.

2. Exchange rate:

Unit: NT\$ thousand

Year	2024		2025	
	Amount	Percentage of net revenue	Amount	Percentage of net revenue
Operating revenue	4,002,787	100.00%	4,452,485	100.00%
Exchange gain (loss)	(3,712)	(0.09%)	(2,438)	(0.05%)

Source: Financial reports audited and certified by CPAs

A. In 2024 and 2025, the foreign exchange gains (losses) of the Company and its subsidiaries accounted for (0.09%) and (0.05%) of net operating revenue, respectively. The foreign exchange gains (losses) were primarily caused by fluctuations in the USD exchange rate. Given the minimal proportion of foreign exchange gains (losses) to net revenue, exchange rate movements have not had any material impact on the Company and its subsidiaries.

B. To hedge against the risk of exchange rate fluctuations, the Company and its subsidiaries collect information on international exchange rate movements at all times and maintain close contact with banks to fully grasp international exchange rate trends and information, actively control the net positions of foreign currency assets and liabilities, and convert foreign currency positions into New Taiwan Dollars in a timely manner to reduce potential exchange rate risks.

3. Inflation:

The Company and its subsidiaries have not experienced any material impact due to inflation during the most recent fiscal year and up to the date of publication of the annual report. Furthermore, the Company will continue to closely monitor market price fluctuations and changes in price indices, and maintain close and favorable interactive relationships with suppliers and customers to mitigate the impact of inflation.

(II) Policies on high-risk or high-leverage investments, loans to others, endorsements and guarantees, and derivatives transactions, the main reasons for profits or losses, and future response measures:

1. The Company and its subsidiaries manage financial risks and have not engaged in high-risk or high-leverage investments. Furthermore, in accordance with relevant laws and regulations, the Company and its subsidiaries have established internal management measures and operating procedures based on sound finance and operations, including the "Procedures for Lending Funds to Others", "Procedures for Acquisition or Disposal of Assets", and "Measures for Endorsement and Guarantee", which serve as the basis for managing and controlling related transaction risks.
2. The financial operations of the Company and its subsidiaries adhere to conservative and prudent principles. For the most recent fiscal year up to the printing date of the 2025 annual report, the Company and its subsidiaries have not engaged in any other high-risk or highly leveraged investments, fund lending to third parties, guarantees, or derivative financial instrument transactions.

(III) Future R&D plans and estimated R&D expenses:

1. Future R&D plans

A. Multi-cloud resource management

With the widespread adoption of cloud applications, diversified technical solutions, variable workloads, and the prevalent use of hybrid and multi-cloud environments, today's enterprise IT environments have become increasingly complex and challenging to manage. To assist enterprise clients in maximizing

cloud value and benefits while optimizing cloud service costs, the Company and its subsidiaries will continue to invest in the development of a multi-cloud resource management system. In addition to expanding the existing billing management platform to support integration with more public cloud platforms, the Company plans to develop new services such as visual asset management, intelligent monitoring, cost optimization, security monitoring, and customized reporting. These new services will be integrated with third-party products and services via an API platform and offered to enterprise clients on a subscription basis, providing flexible and convenient platform tools.

#### B. Data analytics solutions

By leveraging marketing technology (MarTech) expertise and industry knowledge accumulated through projects, the Company has developed a cloud-native service-based customer data platform (CDP, Customer Data Platform) to help clients achieve critical business objectives such as precision marketing, personalized customer communication (including recommendation systems), robust data governance, and a unified single source of truth. Furthermore, in response to the increasing demand for data migration, serverless tools for automated migration and Extract, Transform, and Load (ETL) have been developed.

#### C. Value-added applications for enterprise collaboration platforms

In addition to providing public cloud platform services, the Company and its subsidiaries offer enterprise collaboration platform solutions, e.g., Google Workspace and Microsoft 365. To meet diverse corporate needs, the Company integrates clients' existing information systems and continuously enhances the added value of these collaboration platforms. Resources will also be allocated to develop value-added applications such as enterprise-integrated contact directories, aiming to strengthen platform integration, improve user-friendliness, enhance security, reduce administrative burdens, and enable additional feature purchases through online subscription models.

#### 2. Estimated R&D expenses to be invested

The Company and its subsidiaries are committed to leveraging cloud services and technologies to boost clients' competitiveness. Continuous investments have been made in cloud technology and product R&D, with planned R&D expenses for 2025 accounting for approximately 0.48% of total revenue. To maintain leadership in the cloud market, the Company will persistently allocate R&D resources and expenditures, ensuring growth aligned with business expansion and operational performance. Efforts include actively recruiting R&D talent, enhancing R&D capabilities, launching technologically advanced cloud services and products, and strengthening core competitiveness to secure the Company's and its subsidiaries' competitive advantages.

#### (IV) Impact of changes in important domestic and foreign policies and laws on the Company's finances and business, and response measures:

The Company and its subsidiaries strictly comply with local regulations in all domestic

and international operations, while closely monitoring global policy trends and legal developments to implement adaptive measures in response to market environmental changes. For the most recent year and up to the annual report publication date, there have been no circumstances where the Company and its subsidiaries' finances or business were affected by changes in significant domestic or foreign policies and laws.

(V) Impact of technological changes (including information security risks) and industrial changes on the company's finance and business, and the response measures

The Company and its subsidiaries actively track industry trends and technological advancements, leveraging the flexibility and accessibility of cloud services to assist clients in cloud migration planning and deliver tailored solutions, such as remote work software and services. In recent years, the rise of artificial intelligence, machine learning, and big data has driven new industry growth cycles, and containerized applications have changed traditional application system architectures. By capitalizing on cloud service advantages, the Company creates innovative service opportunities and delivers cutting-edge solutions to clients. Rapid and effective response measures represent the approach adopted by the Company and its subsidiaries to address emerging technologies, serving as a critical driver for sustained growth.

Information security has always been the most emphasized issue in the cloud industry. With changes in the international situation and the frequent occurrence of cyberattacks, which often result in significant losses for enterprises, leading to the government units and enterprises becoming more vigilant and strengthening their information security protection measures. The Company and its subsidiaries have formulated the corporate information security policy in accordance with information security standards such as ISO/IEC 27001:2013 to continuously strengthen their own information security, enhance the information security awareness of colleagues, and control information security risks. Furthermore, the Company actively assists corporate customers in adopting cloud cybersecurity services, integrating public cloud and third-party product services to provide proactive cybersecurity threat detection and prevention, improving upon the deficiencies of traditional passive defense solutions, lowering the incidence of cybersecurity events for customers, and reducing losses incurred by customers due to cybersecurity hazards.

As of the annual report publication date, no technological changes (including information and communication security risks) or industrial changes have occurred that would affect the financial or business conditions of the Company and its subsidiaries.

(VI) Impact of changes in corporate image on corporate crisis management and responsive measures:

As an Amazon Web Services (AWS) Asia-Pacific Managed Service Provider (MSP) Partner, the Company is committed to delivering customer-centric, integrated cloud solutions, providing comprehensive one-stop cloud services across industries. Its subsidiary, MacroMicro Technology, is also a key strategic partner for Google Cloud Platform (GCP), Alibaba Cloud (Aliyun), and Microsoft Azure (Azure), solidifying the Company's and its subsidiary's core technical and service capabilities across multiple cloud platforms. Additionally, the Company offers digital transformation services, including Google Workspace (GWS) enterprise collaboration and email solutions. The Company and its subsidiaries are committed to enhancing value for customers. Based on various public cloud services such as AWS, GCP, and Azure, and by integrating business applications according to different industry and customer needs, the Company provides one-stop comprehensive services ranging from consulting, architecture planning, service implementation, usage analysis, data application, technical support, and monitoring and maintenance, to providing customers with continuous optimization of operational efficiency. Continuously create greater value for customers by acting as an agent for public clouds and integrating various self-developed solutions and products. For the most recent year and up to the annual report publication date, there have been no occurrences of corporate crises arising from changes in corporate image for the Company and its subsidiaries.

(VII) Expected benefits, possible risks, and response measures of the merger or acquisition: None.

(VIII) Expected benefits, potential risks, and response measures of plant expansion: The Company and its subsidiaries have no plant expansion plans.

(IX) Risks associated with concentration of purchases or sales and response measures:

Purchases:

The procurement model of the Company and its subsidiaries is primarily based on an agency business model, maintaining long-term and favorable cooperative relationships with leading major manufacturers, and there is no risk of supply shortage or interruption.

Sales:

The Company serves a diverse client base across industries, including finance, manufacturing, media, online gaming, and high-tech sectors. Sales are evenly distributed among customers with no concentration risk.

(X) Impact of significant transfers of or changes in equity by directors or top ten major shareholders with over 10% shareholding on the Company, and its risks and countermeasures:

For the most recent year and as of the annual report publication date, AVALION

ENTERPRISES LIMITED (BVI) is a major shareholder with a shareholding exceeding 10%. In August 2023, a 5% equity interest was transferred to Zerone Computer Co., Ltd. The equity transfer was primarily based on the consideration of the Company's operational development to introduce a strategic partner, so as to enhance its operational efficiency and strengthen its market position.

Following the equity transfer, AVALION ENTERPRISES LIMITED (BVI) remains the second largest shareholder of the Company. Furthermore, as the Company is managed by professional managers, the equity transfer has no adverse impact on the Company's normal operations and risks.

- (XI) Impact on the Company, risks, and response measures of a change in control: There has been no change in control of the Company.
- (XII) Litigious or non-litigious matters: The Company and its directors, supervisors, president, de facto responsible persons, major shareholders with a shareholding ratio exceeding 10%, and subsidiaries shall list any material litigious, non-litigious, or administrative contentious matters that have been concluded by final judgment or are currently pending. Where the results thereof may have a material impact on shareholders' equity or securities prices, the facts of the dispute, the amount of the subject matter, the commencement date of the litigation, the main parties involved, and the status of handling as of the date of publication of the annual report shall be disclosed: As of the date of publication, there are no material litigious, non-litigious, or administrative contentious matters involving the Company's directors, president, de facto responsible persons, major shareholders with a shareholding ratio of 10% or more, and subsidiaries that are sufficient to cause an impact on shareholders' equity or securities prices.
- (XIII) Other significant risks and countermeasures: None.

VII. Other Important Matters: None.

## Chapter 6 Special Disclosure

### I. Information on Affiliated Enterprises:

Please visit the Market Observation Post System at <https://mops.twse.com.tw/mops/#/web/home> and enter the company code: 6997 to review relevant information.

Home > Single Company > Electronic Document Download > Three Reports of Affiliated Enterprises Section.

Home > Single Company > Electronic Document Download > Financial Reports.

### II. Status of private placement of securities during the most recent year and up to the annual report publication date, which shall disclose the date and amount approved by the shareholders' meeting or the board of directors, the basis for and reasonableness of the pricing, the method for selecting specific persons, the necessary reasons for the private placement, the subjects of the private placement, qualification requirements, subscription quantities, relationship with the Company, participation in the Company's operations, actual subscription (or conversion) price, the difference between the actual subscription (or conversion) price and the reference price, the impact of the private placement on shareholders' equity, and the status of fund utilization for the private placed securities from the full receipt of share prices or proceeds until the completion of the fund utilization plan, the progress of plan execution, and the realization of plan benefits: None.

### III. Other Necessary Supplementary: The Company does not adopt hedge accounting; therefore, this is not applicable.

### IV. Matters Listed in Article 36, paragraph 3, subparagraph 2 of Securities and Exchange Act, which Might Have Significant Impact on Shareholders' Equity or Security Price in the Most Recent Year or Up to the Annual Report Publication Date: None.

**NEXTLINK TECHNOLOGY CO., LTD.**

**Chairman: Ching, Chee**