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Techman Robot Inc.

2025

Annual report

Published on March 31, 2026

Annual Report Inquiry Website:

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

Company Website: <https://www.tm-robot.com>

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- ◎ Name of the trading venue for overseas securities listing and trading and the method for inquiring information on such overseas securities: None
- ◎ Company Website: <https://www.tm-robot.com>

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One. Report to Shareholders

Looking back at 2025, despite continued volatility in the global trade environment and geopolitical and economic conditions, as well as ongoing exchange rate and interest rate fluctuations and inflationary pressures posing challenges to the overall market, the Company continues to leverage its product competitiveness and differentiated strategies to actively expand its global market presence and further strengthen customer partnerships. A summary of the Company's operating results for 2025 and business outlook for 2026 is presented as follows:

I. 2025 Operating Results and Summary of Business Plan

With respect to revenue and profitability, the Company's consolidated revenue for 2025 amounted to NT\$1,822,095 thousand, an increase of 23.03% from NT\$1,481,037 thousand in 2024. Gross profit for 2025 totaled NT\$928,998 thousand, an increase of 22.04% from the previous year. The growth was primarily attributable to rising customer demand for automation, which drove increases in the Company's overall revenue, gross profit, and net income. The relevant financial figures are listed as follows:

Unit: NT\$ thousand; %

Account Item	2025	2024	Increase (Decrease)	% Change
Operating Revenue	1,822,095	1,481,037	341,058	23.03%
Gross Profit	928,998	761,223	167,775	22.04%
Operating Income	111,125	21,645	89,480	413.40%
Net Income for the Period	136,370	93,775	42,595	45.42%

Note: The above figures are based on the consolidated financial statements audited by independent auditors.

Unit: %

Item		2025	2024
Financial Structure	Liabilities to Total Assets Ratio	11.33	28.31
	Ratio of Long-Term Capital to Property, Plant and Equipment	16557.24	3530.33
Solvency	Current Ratio	697.43	272.44
	Quick Ratio	638.59	193.33
Profitability	Return on Assets	2.72	4.12
	Return on Equity	3.16	5.45
	Net Profit Margin	7.48	6.33

Note: The above figures are based on the consolidated financial statements audited by

independent auditors.

The Company's liabilities-to-total-assets ratios for the past two years were 11.33% and 28.31%, respectively. The ratios of long-term capital to property, plant and equipment were 16,557.24% and 3,530.33%, respectively. As the ratios of long-term capital to property, plant and equipment both exceeded 100%, this indicates that the Company's long-term capital was more than sufficient to support its investment in property, plant and equipment, reflecting a sound financial structure. With respect to solvency, both the current ratio and quick ratio exceeded 100%, demonstrating that the Company's working capital was sufficient to meet its current liabilities. In terms of profitability, return on assets and return on equity decreased compared with the previous year. The primary reason was the Company's initial public listing in September 2025, during which a cash capital increase was conducted. As a result, total assets and shareholders' equity increased significantly. The benefits of the capital raised have not yet been fully reflected in the current year's profit or loss, resulting in a decline in return on assets and return on equity. Nevertheless, in 2025, growth in revenue and an increase in net income for the period resulted in an increase in the Company's net profit margin.

The Company continues to invest in R&D and innovation. In 2025, actual R&D expenditures amounted to NT\$384,500 thousand, representing 21% of the total revenue. During the year, the Company launched TM6S and the medium-to-high payload TM20S collaborative robots. Together with its previously introduced collaborative robots of varying arm lengths and payload capacities, the Company can address diverse automation needs across multiple industries. In terms of automation solutions, the Company continued to deepen the integrated application of collaborative robots and autonomous mobile robots, and further implemented such solutions in automated production lines within the semiconductor and electronics industries. The Company unveiled the humanoid robot TM Xplore I, building upon its established strengths in safety, vision systems, and AI technologies developed for collaborative robots. With a focus on real-world industrial application needs, this launch further enhanced customer confidence in the Company's ability to commercialize and implement its technologies.

II. 2026 Business Outlook

Looking ahead to 2026, the global economy is expected to continue facing multiple challenges, with varying developments and shifts in the political and economic conditions of major economies. The Company will, as always, respond swiftly with a

prudent approach to ensure stable operations. In the face of competition in the collaborative robot market, the Company will continue to place technological leadership at the core of its strategy. Through innovative research and development, the Company will enhance product value and build differentiated competitive advantages. Key R&D priorities will focus on strengthening information security standards, optimizing hardware architecture, integrating AI-related technologies management, and deployment in the humanoid robotics sector. At the same time, the Company will actively deepen its global market presence, capitalizing on the rapid expansion of AI-driven technology applications and the growing demand across industries for smart factories and automation upgrades. These trends are expected to further drive global market demand and contribute to the Company's steady operational growth.

Following Techman Robot's listing on September 26, 2025, the Company marked the beginning of a new chapter, reflecting the recognition and support the Company has received from its global partners and shareholders, as well as from government agencies and academic institutions throughout its journey. Looking ahead, the Company will continue to advance its sustainable development objectives internally. The Company is committed to becoming a trusted Taiwanese robotics brand characterized by steady growth, meaningful impact, and sustainable operations, while striving to generate long-term, stable, and sustainable returns for its shareholders.

Chairman: Ho, Shih-Chih

President: Chen, Shang-Hao

Accounting Supervisor: Wang, Wei-Lin

Two. Corporate Governance Report

I. Information on Directors, the President, Vice Presidents, Associate Vice Presidents, and heads of various departments and branch offices:

(I) Directors:

1. Directors' Information

March 29, 2026; Unit: Thousand shares

Title	Nationality or place of registration	Name	Gender Age	Date of election (appointment)	Term	Date of initial appointment	Shares held at the time of appointment		Current shareholdings		Current shares held of spouse and minor children		Shares held in the name of others		Main experience (education)	Current positions concurrently held in the Company and other companies	Other managers, directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks
							Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)			Title	Name	Relationship	
Chairman	R.O.C.	Quanta Storage Inc.	-	2025.06.17	3 year	2020.02.05	70,457	78.29%	69,757	66.68%	-	-	-	-	-	-	-	-	-	-
	R.O.C.	Representative: Ho, Shih-Chih	Male 51-60	2025.06.17	3 year	2015.09.10	300	0.33%	300	0.29%	-	-	-	-	■Imperial College London Ph.D. in Mechanical Engineering ■Chairman, Quanta Storage Inc.	Chairman, Quanta Storage Inc., Techman Robot (Shanghai) Ltd., and TRG Directors, Quanta Storage (Shanghai) Ltd., QHH, TMT, TRH, BVI, Cayman, and NU Inc. Supervisor, Shih Wei Investment Co., Ltd.	-	-	-	-
Director	R.O.C.	Quanta Storage Inc.	-	2025.06.17	3 year	2020.02.05	70,457	78.29%	69,757	66.68%	-	-	-	-	-	-	-	-	-	-
	R.O.C.	Representative: Huang, Shih-Jung	Male 51-60	2025.06.17	3 year	2020.05.20 (Note 3)	200	0.22%	200	0.19%	-	-	-	-	■Ph.D., Department of Mechanical Engineering, National Taiwan University ■Director, Quanta Storage Inc.	Vice President, Techman Robot Inc. Director, Techman Robot (Shanghai) Ltd.	-	-	-	-

Title	Nationality or place of registration	Name	Gender	Date of election (appointment)	Term	Date of initial appointment	Shares held at the time of appointment		Current shareholdings		Current shares held of spouse and minor children		Shares held in the name of others		Main experience (education)	Current positions concurrently held in the Company and other companies	Other managers, directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks
							Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)			Title	Name	Relationship	
Director	R.O.C.	Chen, Shang-Hao	Male 51-60	2025.06.17	3 years	2015.09.10	300	0.33%	300	0.29%	-	-	-	-	■Master's Degree, Institute of Electrical and Control Engineering, National Chiao Tung University ■Vice President, Quanta Storage Inc.	President, Techman Robot Inc., Techman Robot (Shanghai) Ltd., TRG Director, Techman Robot (Shanghai) Ltd.	-	-	-	-
Director	R.O.C.	Omron Taiwan Electronics Inc.	-	2025.06.17	3 years	2022.06.21	10,000	11.11%	9,900	9.46%	-	-	-	-	-	-	-	-	-	-
	France	Representative: Olivier Welker	Male 41-50	2025.06.17	3 years	2024.12.21	-	-	-	-	-	-	-	-	■Ecole Nationale Supérieure des Mines (St-Etienne, France) Master's degree in Industrial Engineering ■Vice President and GM Industrial Hydraulics, BR North America	Senior General Manager Robotics Business Division, OMRON Corporation President & CEO, Omron Robotics and Safety Technologies, Inc.	-	-	-	-

Title	Nationality or place of registration	Name	Gender	Date of election (appointment)	Term	Date of initial appointment	Shares held at the time of appointment		Current shareholdings (Note 1)		Current shares held of spouse and minor children		Shares held in the name of others		Main experience (education)	Current positions concurrently held in the Company and other companies	Other managers, directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks
							Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)			Title	Name	Relationship	
Independent Director	R.O.C.	Kuo, Chung-Hsien	Male 51-60	2025.06.17	3 years	2022.11.25	-	-	-	-	-	-	-	-	■Ph.D., Department of Mechanical Engineering, National Taiwan University ■Professor, Department of Electrical Engineering, National Taiwan University of Science and Technology; Chairman, Robotics Society of Taiwan	Distinguished Professor, Department of Mechanical Engineering, National Taiwan University	-	-	-	-
Independent Director	R.O.C.	Song, Kai-Tai	Male 61-70	2025.06.17	3 years	2022.11.25	-	-	-	-	-	-	-	-	■Ph.D., Department of Mechanical Engineering, KU Leuven ■Professor, Department of Electrical Engineering/Institute of Electrical and Control Engineering, National Yang Ming Chiao Tung University; Director, Chinese Automatic Control Society; Director, Taiwan Automation Intelligence and Robotics Association	Distinguished Professor, Department of Electrical Engineering/Institute of Electrical and Control Engineering, National Yang Ming Chiao Tung University	-	-	-	-
Independent Director	R.O.C.	Wang, Shu-Fen	Female 51-60	2025.06.17	3 years	2022.11.25	-	-	-	-	-	-	-	-	■Master's Degree in Accounting, National Taiwan University	Partner CPA, Ever Growth CPAs Firm; Independent Director, Shinfox Energy Co., Ltd.; Independent Director, Foxwell Energy Corporation Ltd.	-	-	-	-

Note 1: The Company convened a shareholders' meeting on June 17, 2025 to conduct a comprehensive re-election of directors.

Note 2: The Company has established an Audit Committee; therefore, the supervisor system is not applicable.

Note 3: Mr. Huang, Shih-Jung was first elected as a director of the Company's 3rd term at the extraordinary shareholders' meeting on May 20, 2020, as a representative of Quanta Storage Inc., and served continuously until the comprehensive early re-election at the extraordinary shareholders' meeting on November 25, 2022.

2. Major shareholders of corporate shareholders:

March 28, 2026

Name of corporate shareholder	Major shareholders of corporate shareholders	Shareholding Percentage
Quanta Storage Inc.	Quanta Computer Inc.	29.78%
	Custody account of Fuh Hwa Taiwan Technology Dividend Highlight ETF, held in trust by Taipei Fubon Commercial Bank Co., Ltd.	3.59%
	Custody account of Yuanta Taiwan Value High Dividend ETF, held in trust by Hua Nan Commercial Bank, Ltd.	1.87%
	Jun Wei Investment Ltd.	0.98%
	Shanghai Commercial & Savings Bank, Ltd.	0.77%
	Huang, Chiu-Hsiung	0.77%
	First Commercial Bank, Ltd.	0.72%
	Tseng, Chin-Feng	0.64%
	Shih Wei Investment Co., Ltd.	0.47%
	Custody account of Vanguard Total International Stock Index Fund, held by J.P. Morgan Chase Bank	0.47%
Omron Taiwan Electronics Inc.	Omron Corporation	100.00%

3. Where the major shareholders of corporate shareholders are also corporate entities, their major shareholders:

March 31, 2026

Name of corporate entity	Major shareholders of the corporate entity	Shareholding Percentage
Quanta Computer Inc.	Chien Yu Investment Co., Ltd.	14.82%
	Lin, Pai-Li	10.76%
	Cathay Life Insurance Co., Ltd.	2.54%
	Liang, Tzu-Chen	2.14%
	Yuanta Taiwan High Dividend Equity Fund Account	2.00%
	Fubon Life Insurance Co., Ltd.	1.79%
	New labor pension fund	1.47%
	Yi Chia Xin Investment Company Limited	1.47%
	Custodian Account of Yuanta Taiwan Top 50 Securities Investment Trust Fund, entrusted to CTBC Bank Co., Ltd.	1.31%
	Xinmin Investment Co., Ltd.	1.27%

Name of corporate entity	Major shareholders of the corporate entity	Shareholding Percentage
Jun Wei Investment Ltd.	Tseng, Chin-Feng	34.48%
	Ho, Shih-Chih	31.04%
	Ho, Yen-Chun	17.24%
	Ho, Chia-Wei	17.24%
Shih Wei Investment Co., Ltd.	Ho, Shih-Chih	70.00%
	Tseng, Chin-Feng	30.00%
Omron Corporation	The Master Trust Bank of Japan, Ltd. (trust account)	22.54%
	Custody Bank of Japan, Ltd. (trust account)	9.94%
	The Bank of Kyoto, Ltd.	3.58%
	STATE STREET BANK AND TRUST COMPANY 505103	2.82%
	MOXLEY AND CO LLC	2.58%
	JAPAN ACTIVATION CAPITAL I L.P.	2.22%
	OMRON Employee Stockholding Association	1.95%
	Nippon Life Insurance Company	1.84%
	JAPAN ACTIVATION CAPITAL II L.P.	1.72%
	JP MORGAN CHASE BANK 385781	1.42%

4. Disclosure of directors' professional qualifications and independence of independent directors:

Conditions Name	Professional qualifications and experience	Independence	Number of concurrent positions as an independent director in other public companies
Quanta Storage Inc. Representative: Ho, Shih-Chih	Has more than five years of work experience required for the Company's business, currently serves as Chairman of Quanta Storage Inc. and Chairman of the Company, and does not have any of the circumstances specified in Article 30 of the Company Act.	Pursuant to Paragraph 1, Article 27 of the Company Act, a corporate shareholder shall designate a natural person to exercise its duties, and such person meets the requirements of Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act and is independent.	None
Quanta Storage Inc. Representative: Huang, Shih-Jung	Has more than five years of work experience required for the Company's business, currently serves as Vice President of Techman Robot Inc., and does not have any of the circumstances specified in Article 30 of the Company Act.	Pursuant to Paragraph 1, Article 27 of the Company Act, a corporate shareholder shall designate a natural person to exercise its duties, and such person meets the requirements of Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act and is independent.	None
Chen, Shang-Hao	Has more than five years of work experience required for the Company's business, previously served as Vice President of Quanta Storage Inc., currently serves as President of Techman Robot Inc., and does not have any of the circumstances specified in Article 30 of the Company Act.	Complies with Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act and possesses independence.	None
Representative of Omron Taiwan Electronics Inc.: Olivier Welker	Has more than five years of work experience required for the Company's business and does not have any of the circumstances specified in Article 30 of the Company Act.	Pursuant to Paragraph 1, Article 27 of the Company Act, a corporate shareholder shall designate a natural person to exercise its duties, and such person meets the requirements of Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act and is independent.	None
Kuo, Chung-Hsien	Has more than five years of work experience as a lecturer or above at public or private colleges or universities in fields relevant to the Company's business and does not have any of the circumstances specified in Article 30 of the Company Act.	1. Neither the individual, their spouse, nor relatives within the second degree of kinship serve as directors, supervisors, or employees of the Company or its affiliates. 2. Neither the individual, their spouse, nor relatives within the second degree of kinship (nor shares held in the name of others) hold any shares of the Company or any ownership percentage.	None
Song, Kai-Tai	Has more than five years of work experience as a lecturer or above at public or private colleges or universities in fields relevant to the Company's business and does not have any of the circumstances specified in Article 30 of the Company Act.	3. Does not serve as a director, supervisor, or employee of any company having a specific relationship with the Company. 4. No remuneration has been received in the past two years for providing commercial, legal, financial, accounting, or other services to the Company or its affiliates.	None
Wang, Shu-Fen	Has more than five years of work experience in finance and accounting and does not have any of the circumstances specified in Article 30 of the Company Act.	5. Independent directors of public companies shall maintain their independence within the scope of their duties; therefore, none of the circumstances specified in Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" apply.	2

5.Board diversity and independence:

(1) Board diversity: The Company advocates and respects a Board diversity policy.

To strengthen corporate governance and promote the sound development of the composition and structure of the Board of Directors, a diversity approach helps enhance the Company's overall performance. The selection of Board of Directors members is based on the principle of meritocracy, with diverse capabilities across industries, including basic composition (such as age, gender, and nationality), as well as individual industry experience and relevant expertise (such as accounting, industry knowledge, finance, marketing, or technology), and capabilities in business judgment, operational management, leadership decision-making, and crisis management. The proportion of female members on the Company's Board of Directors is 14%. The Company will continue to promote board diversity in the future, incorporating gender diversity as an important consideration in the nomination and selection of directors. It will also expand the scope of external talent searches and utilize diverse channels to actively identify or cultivate female candidates with professional expertise and governance experience, and include them in the director candidate database to enhance opportunities for female participation in corporate governance. To strengthen the functions of the Board of Directors and achieve corporate governance objectives, Article 24 of the Company's "Corporate Governance Best Practice Principles" specifies that the Board of Directors as a whole shall possess the following capabilities: A. operational judgment; B. accounting and financial analysis; C. business management; D. crisis management; E. industry knowledge; F. international market perspective; G. leadership; H. decision-making.

Core diversity items Name of Director	Gender	Nationality	Age		Tenure			Employees	Operational judgment	Finance and accounting	Business management	Crisis management	Industry knowledge	International market perspective	Leadership	Decision-making
			<=60	>60	1~5	6~10	>10									
Quanta Storage Inc. Representative: Ho, Shih-Chih	Male	R.O.C.	✓				✓	✓	✓		✓	✓	✓	✓	✓	✓
Quanta Storage Inc. Representative: Huang, Shih-Jung	Male	R.O.C.	✓		✓			✓	✓		✓	✓	✓	✓	✓	✓
Chen, Shang-Hao	Male	R.O.C.	✓				✓	✓	✓		✓	✓	✓	✓	✓	✓
Omron Taiwan Electronics Inc. Representative: Olivier Welker	Male	France	✓		✓				✓		✓	✓	✓	✓	✓	✓
Kuo, Chung-Hsien	Male	R.O.C.	✓		✓				✓		✓	✓	✓	✓	✓	✓
Song, Kai-Tai	Male	R.O.C.		✓	✓				✓		✓	✓	✓	✓	✓	✓
Wang, Shu-Fen	Female	R.O.C.	✓		✓				✓	✓	✓	✓		✓	✓	✓

- (2) Board Independence: The Company's 5th Board of Directors consists of 7 directors (including 3 independent directors). Directors with employee status account for 43%, and independent directors also account for 43%. With their extensive industry experience and professional expertise, they are able to provide timely professional advice and judgment. The Board as a whole possesses independence and the ability to exercise impartial judgment, and none of the circumstances specified in Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act apply, thereby ensuring independence.

(II) Information on the President, Vice Presidents, Associate Vice Presidents, and heads of various departments and branch offices:

March 29, 2026; Unit: Thousand shares

Title	Nationality	Name	Gender	Date of assumption of office	Shares Held		Shares held by spouse and minor children		Shares held in the name of others		Main experience (education)	Current positions concurrently held in other companies	Managers who are spouses or relatives within the second degree of kinship			Remarks
					Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)	Number of Shares	Shareholding ratio (%)			Title	Name	Relationship	
President	R.O.C.	Chen, Shang-Hao	Male	2020.04.01	300	0.29%	-	-	-	-	<ul style="list-style-type: none"> ■ Master's Degree, Institute of Electrical and Control Engineering, National Chiao Tung University ■ Vice President, Quanta Storage Inc. 	President, Techman Robot (Shanghai) Ltd. and TRG Director, Techman Robot (Shanghai) Ltd.	-	-	-	-
Vice President and Head of R&D	R.O.C.	Huang, Shih-Jung	Male	2018.07.01	200	0.19%	-	-	-	-	<ul style="list-style-type: none"> ■ Ph.D., Department of Mechanical Engineering, National Taiwan University ■ Director, Quanta Storage Inc. 	Director, Techman Robot (Shanghai) Ltd.	-	-	-	-
Vice President, Corporate Governance Officer, and CFO	R.O.C.	Wang, Wei-Lin	Male	2020.10.19	58	0.06%	-	-	-	-	<ul style="list-style-type: none"> ■ Master's Degree, Accounting and Management Decision Group, College of Management, National Taiwan University ■ Senior Vice President/CFO, Tricorntech Corporation ■ CFO, Quanta Storage Inc. 	Supervisor, Techman Robot (Shanghai) Ltd.	-	-	-	-
Associate Vice President	R.O.C.	Kao, Ming-Hsi	Male	2024.10.01	140	0.13%	-	-	-	-	<ul style="list-style-type: none"> ■ Master's Degree, Department of Mechanical Engineering, National Taiwan University ■ President, Techman Safety Technology Co., Ltd. 	None	-	-	-	-
Associate Vice President	R.O.C.	Chen, Song-Ruei	Male	2024.10.01	153	0.15%	-	-	-	-	<ul style="list-style-type: none"> ■ Master's Degree, Department of Aeronautics and Astronautics, National Cheng Kung University ■ Director, Quanta Storage Inc. 	None	-	-	-	-
Associate Vice President	R.O.C.	Chang, Chun-Hui	Female	2024.10.01	123	0.12%	-	-	-	-	<ul style="list-style-type: none"> ■ MBA, National Chengchi University ■ Associate Vice President, Epson Taiwan Technology & Trading Ltd. 	None	-	-	-	-

II. Remuneration of directors, the President, and Vice Presidents for the most recent year

1. Remuneration of general directors and independent directors (disclosed by name in accordance with aggregated remuneration brackets)

December 31, 2025; Unit: NT\$ thousand; %

Title	Name	Directors' remuneration								Sum of A, B, C, and D and their proportion to net profit after tax		Remuneration received concurrently as an employee								Sum of A, B, C, D, E, F, and G and their proportion to net profit after tax		Remuneration received from investee companies other than subsidiaries or from the parent company
		Payments (A)		Severance and pension (B)		Directors' remuneration (C)		Business execution expenses (D)				Salary, bonuses, and special allowances (E)		Severance and pension (F)		Employee remuneration (G)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements			
														Cash amount	Share amount	Cash amount	Share amount					
Chairman	Quanta Storage Inc. Representative: Ho, Shih-Chih	-	-	-	-	-	-	-	-	-	16,047	16,047	216	216	269	-	269	-	16,532 12.12%	16,532 12.12%	14,120	
Director	Quanta Storage Inc. Representative: Huang, Shih-Jung																					
	Chen, Shang-Hao																					
	Representative of Omron Taiwan Electronics Inc.: Olivier Welker																					
Independent Director	Kuo, Chung-Hsien	-	-	-	-	-	-	1,980	1,980	1,980 1.45%	1,980 1.45%	-	-	-	-	-	-	-	1,980 1.45%	1,980 1.45%	-	
	Song, Kai-Tai																					
	Wang, Shu-Fen																					
<div>1. Please describe the remuneration policy, system, standards, and structure for independent directors, and explain the relationship between the remuneration amount and factors such as responsibilities, risks, and time commitment: The remuneration of the Company's independent directors is authorized to be determined by the Board of Directors based on each independent director's level of participation in the Company's operations and their contribution value, with reference to the prevailing practices in the domestic industry.</div> <div>2. In addition to the disclosures in the above table, remuneration received in the most recent year by directors of the Company for services rendered (such as serving as non-employee consultants to the parent company, all companies included in the financial statements, or investee companies): None.</div>																						

Remuneration scale

Remuneration scale for directors of the Company	Name of Director			
	Sum of the first four remuneration items (A+B+C+D)		Sum of the first seven remuneration items (A+B+C+D+E+F+G)	
	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements
Less than NT\$1,000,000	Representative, Quanta Storage Inc.: Ho, Shih-Chih and Huang, Shih-Jung; Chen, Shang-Hao; Representative, Omron Taiwan Electronics Inc.: Olivier Welker; Kuo, Chung-Hsien; Song, Kai-Tai; Wang, Shu-Fen	Representative, Quanta Storage Inc.: Ho, Shih-Chih and Huang, Shih-Jung; Chen, Shang-Hao; Representative, Omron Taiwan Electronics Inc.: Olivier Welker; Kuo, Chung-Hsien; Song, Kai-Tai; Wang, Shu-Fen	Representative of Omron Taiwan Electronics Inc.: Olivier Welker; Kuo, Chung-Hsien; Song, Kai-Tai; Wang, Shu-Fen	Representative of Omron Taiwan Electronics Inc.: Olivier Welker; Kuo, Chung-Hsien; Song, Kai-Tai; Wang, Shu-Fen
NT\$1,000,000 (incl.) - NT\$2,000,000 (excl.)	-	-	-	-
NT\$2,000,000 (incl.) - NT\$3,500,000 (excl.)	-	-	Representative, Quanta Storage Inc.: Ho, Shih-Chih	Representative, Quanta Storage Inc.: Ho, Shih-Chih
NT\$3,500,000 (incl.) - NT\$5,000,000 (excl.)	-	-	Representative, Quanta Storage Inc.: Huang, Shih-Jung	Representative, Quanta Storage Inc.: Huang, Shih-Jung
NT\$5,000,000 (incl.) - NT\$10,000,000 (excl.)	-	-	Chen, Shang-Hao	Chen, Shang-Hao
NT\$10,000,000 (incl.) - NT\$15,000,000 (excl.)	-	-	-	-
NT\$15,000,000 (incl.) - NT\$30,000,000 (excl.)	-	-	-	-
NT\$30,000,000 (incl.) - NT\$50,000,000 (excl.)	-	-	-	-
NT\$50,000,000 (incl.) - NT\$100,000,000 (excl.)	-	-	-	-
Over NT\$100,000,000	-	-	-	-
Total	7 people	7 people	7 people	7 people

2. Remuneration of the President and Vice Presidents (disclosed by name in accordance with aggregated remuneration brackets)

Unit: NT\$ thousand; %

Unit: 100 thousand, %

Title	Name	Salary (A)		Severance and pension (B)		Bonuses and special allowances (C)		Employee remuneration (D)				Sum of A, B, C, and D and their proportion to net profit after tax (%)		Remuneration received from investee companies other than subsidiaries or from the parent company
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements	
								Cash amount	Share amount	Cash amount	Share amount			
President	Chen, Shang-Hao	17,133	17,133	648	648	11,650	11,650	1,092	-	1,092	-	30,523 22.38%	30,523 22.38%	-
Vice President	Huang, Shih-Jung													
Vice President	Wang, Wei-Lin													
Associate Vice President	Kao, Ming-Hsi													
Associate Vice President	Chen, Song-Ruei													
Associate Vice President	Chang, Chun-Hui													

Remuneration scale

Remuneration scale for the President and Vice Presidents of the Company	Name of the President and Vice Presidents	
	The Company	All companies included in the financial statements
Less than NT\$1,000,000		
NT\$1,000,000 (incl.) - NT\$2,000,000 (excl.)	-	-
NT\$2,000,000 (incl.) - NT\$3,500,000 (excl.)	-	-
NT\$3,500,000 (incl.) - NT\$5,000,000 (excl.)	Huang, Shih-Jung; Wang, Wei-Lin; Kao, Ming-Hsi; Chang, Chun-Hui; Chen, Song-Ruei	Huang, Shih-Jung; Wang, Wei-Lin; Kao, Ming-Hsi; Chang, Chun-Hui; Chen, Song-Ruei
NT\$5,000,000 (incl.) - NT\$10,000,000 (excl.)	Chen, Shang-Hao	Chen, Shang-Hao
NT\$10,000,000 (incl.) - NT\$15,000,000 (excl.)	-	-
NT\$15,000,000 (incl.) - NT\$30,000,000 (excl.)	-	-
NT\$30,000,000 (incl.) - NT\$50,000,000 (excl.)	-	-
NT\$50,000,000 (incl.) - NT\$100,000,000 (excl.)	-	-
Over NT\$100,000,000	-	-
Total	6 people	6 people

3.Names of managers receiving employees' remuneration and allocation details

December 31, 2025; Unit: NT\$ thousand; %

Title		Name	Share amount	Cash amount (Note 1)	Total	Total amount as a percentage of net profit after tax (%) (Note 2)
Manager	President	Chen, Shang-Hao	-	1,092	1,092	0.80%
	Vice President	Huang, Shih-Jung				
	Vice President	Wang, Wei-Lin				
	Associate Vice President	Kao, Ming-Hsi				
	Associate Vice President	Chen, Song-Ruei				
	Associate Vice President	Chang, Chun-Hui				

Note 1: The employee cash amount for 2025 is an estimated figure.

Note 2: The Company's net profit after tax for 2025 was NT\$136,370 thousand.

(IV) Comparative analysis of the total remuneration paid by the Company and all companies in the consolidated financial statements to the Company's directors, supervisors, President, and Vice Presidents in the most recent two years as a percentage of net profit after tax in the parent company only financial statements, and description of the remuneration payment policies, standards, composition, procedures for determining remuneration, and their correlation with operating performance and future risks:

1. Analysis of the ratio of total remuneration paid by the Company and all companies in the consolidated financial statements to the Company's directors, supervisors, President, and Vice Presidents to net profit after tax in the most recent two years:

Title	2024		2025	
	Total remuneration as a percentage of net profit after tax (%)		Total remuneration as a percentage of net profit after tax (%)	
	The Company	All companies included in the consolidated financial statements	The Company	All companies included in the consolidated financial statements
Director	13.56%	13.56%	13.57%	13.57%
Supervisor	Note 4	Note 4	Note 4	Note 4
President and managers	25.10%	25.10%	22.38%	22.38%

Note 1: Net profit after tax for 2025 was NT\$136,370 thousand

Note 2: Net profit after tax for 2024 was NT\$93,775 thousand

Note 3: The total remuneration of directors includes remuneration received concurrently as employees; therefore, there is an overlap in the calculation with the total remuneration of the President and managers.

Note 4: An Audit Committee was established on November 25, 2022 to replace the functions of supervisors; therefore, it is not applicable.

2.The Company's remuneration policy, standards, and structure, the procedures for determining remuneration, and their correlation with operating performance and future risks:

(1) Remuneration policy, standards, and structure:

A. Directors: The Company's remuneration policy for directors is implemented in accordance with the provisions of the Articles of Incorporation. If the Company records a profit for the year, up to 3% shall be appropriated as directors' remuneration, subject to resolution by the Board of Directors and reported to the shareholders' meeting. The remuneration of all directors is authorized to be determined by the Board of Directors based on their level of participation in the Company's operations and the value of their contributions.

B. The President and Vice Presidents: The remuneration of the Company's President and Vice Presidents includes salaries, bonuses, and employees' remuneration, and is determined based on their positions, responsibilities undertaken, and level of contribution, with reference to industry standards.

(2) Procedures for determining remuneration:

A.In order to periodically evaluate the remuneration of directors and managers, the Company will progressively complete the relevant matters in accordance with its planning.

B.The remuneration of the Company's directors and managers is handled in accordance with the Company's remuneration management procedures for directors and managers, submitted to the Remuneration Committee for review, and implemented after approval by the Board of Directors. In determining managers' remuneration, reference is made to individual performance achievement rates and contributions to the Company, as well as the Company's overall operating performance, future industry risks, and development trends. The remuneration system is also reviewed in a timely manner based on actual operating conditions and relevant laws and regulations. In addition, reasonable remuneration is provided

after taking into account current corporate governance trends, in order to achieve a balance between sustainable operation and risk management.

3.The review of remuneration policies and related payment standards and systems is primarily based on the Company's overall operating conditions, and payment standards are determined in accordance with performance achievement rates and contribution levels, in order to enhance the overall effectiveness of the Board of Directors and the management team. In addition, industry compensation standards are referenced to ensure that the remuneration of the Company's management is competitive within the industry, thereby retaining outstanding managerial talent.

III. Status of corporate governance operations:

(I) Information on the operations of the Board of Directors:

In the most recent year, the Board of Directors convened 10 meetings (A), and the attendance of directors is as follows:

Title	Name	Number of actual attendances (B)	Number of attendances by proxy	Actual attendance rate (%) [B/A]	Remarks
Chairman	Quanta Storage Inc. Representative: Ho, Shih-Chih	10	0	100.00%	-
Director	Quanta Storage Inc. Representative: Chang, Chia-Feng	2	0	100.00%	March 14, 2025: Change of representative for corporate director
Director	Quanta Storage Inc. Representative: Huang, Shih-Jung	8	0	100.00%	
Director	Chen, Shang-Hao	9	1	90.00%	-
Director	Omron Taiwan Electronics Inc.	9	1	90.00%	-
Independent Director	Kuo, Chung-Hsien	10	0	100.00%	-
Independent Director	Song, Kai-Tai	10	0	100.00%	-
Independent Director	Wang, Shu-Fen	9	1	90.00%	-

Other matters to be noted:

- I. If any of the following circumstances occur in the operation of the Board of Directors, the Company shall specify the meeting date, session, agenda content, opinions of all independent directors, and the Company's response to such opinions:
 - (I) Matters set forth in Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee; therefore, the provisions of Article 14-3 of the Securities and Exchange Act are not applicable. Please refer to the section "Operation of the Audit Committee" in this annual report for relevant information.
 - (II) Except for the matters described above, there were no resolutions of the Board of Directors to which independent directors expressed dissenting or qualified opinions that were recorded or provided in written statements: None.
- II. The implementation of directors' recusal from matters involving conflicts of interest shall specify the names of the directors, the content of the proposals, the reasons for recusal, and the status of participation in voting:

Date	Contents of the motion	Recusal status
2025.01.20	Proposal to lift the non-compete restrictions on newly elected directors	Mr. Olivier, a related party to this proposal, recused himself from discussion and voting due to a conflict of interest.

2025.01.20	The Remuneration Committee submitted the proposal on the remuneration of managers for 2024.	Mr. Ho, Shih-Chih and Mr. Chen, Shang-Hao, related parties to this proposal, recused themselves from discussion and voting due to conflicts of interest.
2025.01.20	The Remuneration Committee submitted the proposal on the salary structure and annual salary adjustment for managers for 2025.	Mr. Ho, Shih-Chih and Mr. Chen, Shang-Hao, related parties to this proposal, recused themselves from discussion and voting due to conflicts of interest.
2025.06.17	Proposal to lift the non-compete restrictions on newly elected directors	Mr. Olivier, a related party to this proposal, recused himself from discussion and voting due to a conflict of interest.
2025.07.30	The Remuneration Committee submitted the proposal on the allocation of employees' remuneration and performance bonuses for managers for 2024.	Mr. Ho, Shih-Chih, Mr. Chen, Shang-Hao and Huang, Shih-Jung, related parties to this proposal, recused themselves from discussion and voting due to conflicts of interest.
2025.07.30	The Remuneration Committee submitted the proposal on the remuneration of the second-term independent directors.	Mr. Kuo, Chung-Hsien, Mr. Song Kai-Tai, and Ms. Wang Shu-Fen, related parties to this proposal, recused themselves from discussion and voting due to conflicts of interest.
2025.09.04	The Remuneration Committee submitted the proposal on the list of eligible subscribers among directors or managers for employee stock subscription in the issuance of new shares for cash capital increase prior to the Company's initial public listing.	Mr. Ho, Shih-Chih, Mr. Chen, Shang-Hao and Huang, Shih-Jung, related parties to this proposal, recused themselves from discussion and voting due to conflicts of interest.

III. Listed companies shall disclose information on the evaluation cycle or period, scope, methods, and content of the Board of Directors' self-evaluation (or peer evaluation): Please refer to the section "Implementation of Board Evaluation."

IV. Objectives for strengthening the functions of the Board of Directors in the current year and the most recent year (such as the establishment of an Audit Committee, enhancement of information transparency, etc.) and the evaluation of their implementation:

1. The Company has established the Rules of Procedure for Board of Directors Meetings in accordance with the law. In addition to executing the functions and operations of the Board of Directors in compliance with these Rules and relevant laws and regulations, the Company enhances information transparency by disclosing major resolutions of the Board of Directors on MOPS and the Company's website for investors' reference.

2. To implement corporate governance and establish a sound remuneration system for directors and managers, the Company resolved at the Board of Directors meeting on July 30, 2024 to establish a Remuneration Committee in accordance with Article 14-6 of the Securities and Exchange Act. Review the performance evaluation standards, annual and long-term performance objectives for the Company's directors and managers, as well as the policies, systems, standards, and structure of remuneration; regularly assess the achievement of performance objectives for directors and managers; and, based on the evaluation results derived from the performance assessment standards, determine the content and amount of their individual remuneration.
3. To establish a sound corporate governance system, strengthen supervisory functions, and enhance management capabilities, the Company established an Audit Committee on November 25, 2022 in accordance with Article 14-4 of the Securities and Exchange Act, and formulated the organizational charter of the Audit Committee for compliance. The primary purposes are to oversee the fair presentation of the Company's financial statements, the appointment (or dismissal), independence, and performance of CPAs, the effective implementation of the Company's internal controls, the Company's compliance with applicable laws and regulations, and the control of existing or potential risks. Members of this Committee shall faithfully perform the duties prescribed in this organizational charter with the care of a prudent manager, be accountable to the Board of Directors, and submit the Committee's resolutions to the Board of Directors for approval or reporting.

(II) Implementation of Board evaluation:

In accordance with the Company's "Regulations for Performance Evaluation of Directors," the Board of Directors and functional committees conduct annual performance evaluations based on evaluation indicators at the end of each year and complete them before the end of Q1 of the following year, ensuring that the operations of the Board of Directors and functional committees comply with relevant laws and regulations. The performance evaluation results of the Board of Directors for 2025 were submitted to the Company's Board of Directors on February 3, 2026.

Evaluation cycle	Evaluation period	Scope of evaluation	Evaluation methods	Evaluation contents		
Annually	From January 1, 2025 to December 31, 2025	Board of Directors	Conducted using an internal questionnaire, including evaluations of the overall operation of the Board of Directors and	Self-assessment of 5 key areas	Evaluation items	Evaluation results
				A. Level of involvement in the company's operations	12 items	56 points
				B. Enhancing the quality of board decisions	12 items	60 points
				C. The composition and structure of the board of directors	7 items	35 points
				D. The selection and ongoing education of directors	7 items	33 points
				E. Internal control	7 items	35 points

		Individual directors	functional committees, directors' participation, understanding of the Company and recognition of responsibilities, and continuing education.	Self-assessment: Six key areas	Evaluation items	Evaluation results
				A. Understanding of the company's goals and objectives	3 items	15 points
				B. Awareness of board members' responsibilities	3 items	15 points
				C. Level of involvement in the company's operations	8 items	38 points
				D. Management and communication of internal relationships	3 items	14 points
				E. The professionalism and ongoing education of directors	3 items	14 points
				F. Internal control	3 items	15 points
		Functional committees		Audit Committee		
				Self-assessment: five key areas	Evaluation items	Evaluation results
				A. Level of involvement in the company's operations	4 items	20 points
				B. Awareness of the responsibilities of functional committees	5 items	25 points
				C. Enhancing the decision-making quality of functional committees	7 items	35 points
				D. Composition and selection of members of functional committees	3 items	15 points
				E. Internal control	3 items	15 points
				Remuneration Committee		
				Self-assessment: five key areas	Evaluation items	Evaluation results
				A. Level of involvement in the company's operations	4 items	20 points
				B. Awareness of the responsibilities of functional committees	5 items	24 points
				C. Enhancing the decision-making quality of functional committees	7 items	34 points
				D. Composition and selection of members of functional committees	3 items	15 points

Note: The scoring standard for performance evaluation indicators is based on five levels: Excellent (5), Good (4), Average (3), Poor (2), and Very Poor (1).

(III) Operations of the Audit Committee:

1. Operations of the Audit Committee

In the most recent year, the Audit Committee convened 7 meetings (A), and the attendance of directors is as follows:

Title	Name	Number of actual attendances (B)	Number of attendances by proxy	Actual attendance rate (%) [B/A]	Remarks
Independent Director	Kuo, Chung-Hsien	7	0	100.00%	-
Independent Director	Song, Kai-Tai	7	0	100.00%	-
Independent Director	Wang, Shu-Fen	6	1	85.71%	-

Other matters to be noted:

- I. If any of the following circumstances occur in the operation of the Audit Committee, the Company shall specify the meeting date, session, agenda content, dissenting opinions, qualified opinions, or significant recommendations of independent directors, the resolutions of the Audit Committee, and the Company's response to the Audit Committee's opinions:

(I) Matters set forth in Article 14-5 of the Securities and Exchange Act.

Audit Committee	Contents of the motion
13th meeting of the 1st term 2025.03.04	<ol style="list-style-type: none"> The Company's 2024 consolidated financial statements and parent company only financial statements. The Company's 2024 "Assessment of Internal Control Effectiveness" and "Internal Control System Statement."
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Audit Committee members and submitted to the Board of Directors for resolution.	
Audit Committee	Contents of the motion
14th meeting of the 1st term 2025.03.31	<ol style="list-style-type: none"> The Company's 2024 Business Report. The Company's 2024 earnings distribution plan. Financial Forecasts for Q2 and Q3 of 2025. Proposal to amend certain provisions of the Company's Articles of Incorporation. Motion to amend the Company's "Regulations Governing Authorization and Approval Authority." Evaluation of the independence and competence of the Company's CPAs. The Company's proposal to provide an endorsement and guarantee for its subsidiary Techman Robot (Shanghai) Ltd.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Audit Committee members and submitted to the Board of Directors for resolution.	
Audit Committee	Contents of the motion
15th meeting of the 1st term	<ol style="list-style-type: none"> The Company's consolidated financial statements for Q1 2025.

2025.05.13	
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Audit Committee members and submitted to the Board of Directors for resolution.	
Audit Committee	Contents of the motion
1st meeting of the 2nd term 2025.07.15	<ol style="list-style-type: none"> 1. Proposal to issue new shares for cash capital increase prior to initial public listing. 2. The Company's investment of NT\$80,160 thousand in the "2025 Second Tranche Secured Cumulative Subordinated Straight Corporate Bonds" issued by Mercuries Life Insurance Co., Ltd.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Audit Committee members and submitted to the Board of Directors for resolution.	
Audit Committee	Contents of the motion
2nd meeting of the 2nd term 2025.07.30	<ol style="list-style-type: none"> 1. The Company's consolidated financial statements for Q2 2025.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Audit Committee members and submitted to the Board of Directors for resolution.	
Audit Committee	Contents of the motion
3rd meeting of the 2nd term 2025.10.28	<ol style="list-style-type: none"> 1. The Company's consolidated financial statements for Q3 2025. 2. Motion to amend the Company's internal control system. 3. Motion to amend the Company's Internal Audit System and Implementation Rules. 4. Proposal to request the Board of Directors to authorize the Chairman with an investment quota for securities. 5. The Company intends to invest in and establish a subsidiary in the British Virgin Islands.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Audit Committee members and submitted to the Board of Directors for resolution.	
Audit Committee	Contents of the motion
4th meeting of the 2nd term 2025.12.16	<ol style="list-style-type: none"> 1. The Company's proposal on the remuneration of its CPAs. 2. Motion to establish the 2026 Internal Audit Plan for the Company and its subsidiaries.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Audit Committee members and submitted to the Board of Directors for resolution.	
(II) Except for the matters described above, there were no resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors: None.	
II. The implementation of independent directors' recusal from matters involving conflicts of interest shall specify the names of the independent directors, the content of the proposals, the reasons for recusal, and the status of participation in voting: None.	
III. Communication between independent directors, the head of internal audit, and CPAs:	
(I) The CPAs held meetings with each independent director on March 4, 2025 and December 29, 2025	

to maintain effective communication, and reported to the members on matters including key audit matters, corporate governance, and the latest regulatory amendments.

- (II) The head of internal audit regularly submits audit reports for review by each independent director and provides reports at each Board of Directors meeting on the execution of internal audits and the operation of internal controls for the relevant quarter. In the event of any significant irregularities, meetings may be convened at any time.

(IV) Corporate governance practices and their differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
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 and establish a sound corporate governance system and ensure robust operations, the Company has established the "Corporate Governance Best Practice Principles," which are reviewed and revised from time to time in accordance with the latest laws and regulations, approved by the Board of Directors, and disclosed on the Company's website and MOPS.	No significant differences
II. Shareholding structure and shareholders' equity				
(I) Has the Company established internal procedures for handling shareholders' suggestions, inquiries, disputes, and litigation matters, and implemented them accordingly?	√		The Company has established a spokesperson system and an email mailbox, and designated personnel are responsible for handling related matters. Shareholders' meetings are conducted in accordance with the Rules of Procedure for Shareholders' Meetings. If legal litigation or related issues arise, they are handled by the legal department.	No significant differences
(II) Has the Company identified the list of major shareholders who exercise actual control over the Company and the ultimate beneficial owners of such major shareholders?	√		The Company relies on the shareholder register provided by the stock transfer agent to keep track of major shareholders who exercise actual control and the ultimate beneficial owners of such shareholders. And reports on a monthly basis changes in shareholdings of insiders, including directors, managers, and major shareholders holding 10% or more.	No significant differences
(III) Has the Company established and implemented risk control and firewall mechanisms with its affiliates?	√		Each of the Company's affiliates operates independently, and each company is subject to its own "Internal Control System." The Company also revises	No significant differences

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			the relevant provisions of the "Regulations Governing Authorization and Approval Authority" as needed based on business requirements and implements them in accordance with applicable regulations.	
(IV) Has the Company established internal regulations prohibiting insiders from trading securities using non-public information?	√		The Company has established the "Procedures for Handling Material Non-public Information and Prevention of Insider Trading," which are regularly reviewed and revised. It has also established internal control mechanisms, provides timely education and awareness, and communicates this system to directors, managers, and employees to prevent violations of laws and regulations or the occurrence of insider trading. Changes in shareholdings of insiders (directors, managers, and shareholders holding more than 10% of the total shares) are reported monthly to MOPS in accordance with the relevant provisions of the Securities and Exchange Act.	No significant differences
III. Composition and responsibilities of the Board of Directors				
(I) Has the Board of Directors formulated a diversity policy, specific management objectives, and implemented them accordingly?	√		The Company, in accordance with the "Corporate Governance Best Practice Principles," the "Rules of Procedure for Board of Directors Meetings," and the "Board Diversity Policy," promotes diversity in the composition of the Board of Directors. Clear provisions are established regarding qualifications for appointment, shareholding and concurrent position restrictions, determination of independence, nomination and election methods, exercise of duties, and other compliance matters, serving as the basis for	No significant differences

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			board diversity and further enhancing the effectiveness of the Board of Directors. Among the seven directors elected for the current term, three are independent directors. The directors come from diverse professional backgrounds and fields of expertise and possess the knowledge, skills, and competence necessary to perform their duties, thereby strengthening the structure of the Company's Board of Directors.	
(II) Has the Company, in addition to establishing the Remuneration Committee and the Audit Committee as required by law, voluntarily established any other types of functional committees?	√		The Company has established a Remuneration Committee and an Audit Committee to evaluate matters related to regulations governing directors and managers, as well as internal compliance requirements, in order to enhance the effectiveness of the Board of Directors. The Company has not currently established any other types of functional committees. If necessary, additional committees will be established in accordance with relevant requirements.	No significant differences
(III) Has the Company established regulations for Board performance evaluation and its evaluation methods, conducted annual performance evaluations on a regular basis, reported the evaluation results to the Board of Directors, and applied them as references for individual directors' remuneration and re-nomination?	√		To implement corporate governance and enhance the effectiveness of the Company's Board of Directors, the Company has established performance objectives aimed at strengthening the operation and efficiency of the Board. It has also formulated regulations for Board performance evaluation, with evaluation methods including internal self-evaluation by the Board, self-evaluation by individual directors, peer evaluation, and performance evaluation conducted by external professional institutions, experts, or other appropriate methods. The evaluation is conducted annually on a	No significant differences

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			regular basis, and the results are submitted to the Board of Directors for reporting, review, and improvement. The evaluation results will serve as a reference for remuneration and the nomination for directors' reappointment.	
(IV) Has the Company regularly evaluated the independence of its CPAs?	√		The Company engages KPMG to perform financial and tax audits and attestation services, and reports to the Board of Directors annually. The Board reviews the CPAs' personal resumes to confirm whether they hold positions as directors, supervisors, managers, or other roles with significant influence in the Company or other companies, in order to avoid conflicts of interest. In addition, the Board of Directors reviews the CPA firm's independence, professional competence, and the reasonableness of its fees with reference to Audit Quality Indicators (AQI), and only after approval by the Board may the firm be engaged to perform its services. In the most recent year, the Board of Directors conducted an evaluation of the independence of the signing CPAs on February 3, 2026. The key metrics of the Audit Quality Indicators (AQI) and the evaluation results are detailed in the note below.	No significant differences
IV. Have listed companies appointed qualified corporate governance personnel in an appropriate number and designated a corporate governance officer responsible for corporate governance matters (including but not limited to providing directors and supervisors with	√		The Company has designated a Corporate Governance Officer responsible for overseeing the operation of the corporate social responsibility system, corporate governance, and stakeholder-related matters. The Corporate Governance Officer regularly reports to the Board of Directors on implementation status, including	No significant differences

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
information required for the performance of their duties, assisting directors and supervisors in complying with laws and regulations, handling matters related to Board of Directors and shareholders' meetings in accordance with the law, processing company registration, and preparing minutes of Board of Directors and shareholders' meetings)?			providing directors with the information necessary for the performance of their duties, handling matters related to Board of Directors meetings, Audit Committee meetings, and shareholders' meetings in accordance with the law, and preparing minutes of the Board of Directors, Audit Committee, and shareholders' meetings, as well as matters related to shareholders' rights.	
V. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), set up a stakeholder section on its website, and appropriately responded to key corporate social responsibility issues of concern to stakeholders?	√		The Company has established the "Sustainable Development Best Practice Principles" and has set up sections for sustainable development, stakeholders, and investors on its official website. The above sections provide communication channels and response mechanisms for issues of concern to different stakeholders (such as shareholders, regulatory authorities, suppliers, employees, customers, and society), along with related information.	No significant differences
VI. Has the Company appointed a professional stock affairs agent to handle shareholders' meeting matters?	√		The Company has appointed a professional stock affairs agent, "CTBC Bank Transfer Agency Department," to assist in handling matters related to shareholders' meetings.	No significant differences
VII. Information disclosure				
(I) Has the Company established a website to disclose financial, operational, and corporate governance information?	√		The Company values shareholders' right to be informed and complies with relevant information disclosure regulations. It has established an investor section on its website to disclose information on the Company's financials, operations, and corporate governance, and also provides information to shareholders through MOPS.	No significant differences

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			Website: https://www.tm-robot.com	
(II) Has the Company adopted other methods of information disclosure (such as establishing an English website, designating personnel responsible for the collection and disclosure of company information, implementing a spokesperson system, or posting investor conference materials on the Company's website)?	√		The Company has established a spokesperson system and designated personnel responsible for the collection and disclosure of company information, and regularly updates its official website to provide the latest information for investors' reference.	No significant differences
(III) Has the Company announced and filed its annual financial statements within two months after the end of the fiscal year, and provided and filed its Q1, Q2, and Q3 financial statements and monthly operating results within the prescribed deadlines?	√		The Company complies with relevant laws, regulations, and the requirements of the competent authorities, and files its annual financial statements, quarterly financial statements, and monthly operating results within the prescribed timeframes.	No significant differences
VIII. Has the Company disclosed other important information that facilitates an understanding of its corporate governance practices (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholders' rights, continuing education of directors and supervisors, implementation of risk management policies and risk measurement standards, implementation of customer policies, and the Company's purchase of liability insurance for directors and supervisors)?	√		<p>(I) Employee rights: The Company values employee rights and, in accordance with regulations, provides labor and health insurance coverage for employees and contributes to the labor pension to protect employees' legal rights and interests.</p> <p>(II) Employee care: The Company has established an Employee Welfare Committee and allocates employee welfare funds in accordance with the law. It also places importance on employee benefits, providing various welfare subsidies and recreational activities, and has a well-developed training system to foster a relationship of mutual trust and reliance with employees.</p> <p>(III) Investor relations: The Company has established</p>	No significant differences

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			<p>an investor section on its official website to provide relevant financial and stock affairs information for investors' reference. It also has a spokesperson system in place, with designated personnel responsible for handling related inquiries.</p> <p>(IV) Supplier relations: The Company has consistently maintained good cooperative relationships with its suppliers and has established a complaint mailbox to allow vendors to report any violations of procurement discipline, ensuring fair competition and achieving optimal overall production costs.</p> <p>(V) Stakeholders' rights: Stakeholders may engage in two-way communication and provide suggestions to the Company, and their legitimate rights and interests are respected and protected.</p> <p>(VI) Continuing education of directors and supervisors: The Company's directors possess diverse professional backgrounds, and each director is currently engaged in work related to their respective expertise. The Company encourages directors to participate in continuing education programs and promptly informs them of the latest relevant laws and regulations or guidance to facilitate compliance. Relevant information is also reported to MOPS in accordance with the requirements of the competent authorities.</p> <p>(VII) Implementation of risk management policies and risk measurement standards: The Company has</p>	

Evaluation item	Status of operations			Differences from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			<p>established relevant management procedures and regulations for key management indicators and implements them in accordance with such procedures and regulations.</p> <p>(VIII) Implementation of Customer Policies: The Company has obtained ISO 9001, ISO 14001, and ISO 45001 certifications, and leverages these systems to enhance product quality stability and ensure a safe working environment, thereby meeting customer expectations.</p> <p>(IX) Directors' liability insurance: In accordance with the Articles of Incorporation, the Company has purchased liability insurance for its directors and submits information such as the insured amount and premium rates to the Board of Directors each year for ratification and renewal, and reports such information to MOPS in compliance with the requirements of the competent authorities.</p>	
<p>IX. Please provide information regarding the improvement actions taken in response to the latest annual Corporate Governance Evaluation results released by the Corporate Governance Center of Taiwan Stock Exchange Corporation, and propose priority enhancement items and measures for those areas that have not yet been improved. (Not applicable to companies not included in the evaluation): The Company was not included in the evaluation; therefore, this section is not applicable.</p>				

Note: Audit Quality Indicator (AQIs)

Aspects	AQI index	Key measurement points
Professionalism	Audit experience	Whether the CPA and audit personnel at manager level or above possess sufficient audit experience to perform the audit engagement.
	Training hours	Whether the CPA and audit personnel at manager level or above receive sufficient annual training hours to continuously acquire professional knowledge and skills.
	Turnover rate	Whether the firm maintains sufficient senior human resources in terms of staff turnover rate
	Professional support	Whether the firm has sufficient professional personnel (such as valuation specialists) to support the audit team
Quality control	Workload of CPAs	Whether the CPA's workload is excessive, including the number of publicly issued companies for which the CPA serves as lead signing partner and the proportion of available working hours the CPA is able to devote
	Audit contribution	Whether the audit team members' input at each audit stage is appropriate
	EQCR review status	Whether the EQCR partner devotes sufficient hours to perform the review of audit engagements.
	QA support capabilities	Whether the firm has sufficient quality control personnel to support the audit team
Independence	Non-audit fees	Impact on independence of the proportion of non-audit service fees, client familiarity, and the cumulative number of years the audit engagement has signed off on the Company's annual financial statements at the firm.
	Customer familiarity	Impact on independence of the proportion of non-audit service fees, client familiarity, and the cumulative number of years the audit engagement has signed off on the Company's annual financial statements at the firm.
Supervision	Deficiencies and sanctions from external inspections	Whether the firm's quality control system and audit engagements are conducted in accordance with relevant laws and regulations and auditing standards, and whether improvements requested by the competent authority regarding the firm's quality control system and audit engagements are implemented in accordance with relevant laws and regulations and auditing standards.
	Improvement directives from the competent authority	Whether the firm's quality control system and audit engagements are conducted in accordance with relevant laws and regulations and auditing standards, and whether improvements requested by the competent authority regarding the firm's quality control system and audit engagements are implemented in accordance with relevant laws and regulations and auditing standards.
Innovation capability	Innovation planning or initiatives	The accounting firm's commitment to enhancing audit quality, including its innovation capability and planning

Standards for CPA Independence Assessment for 2025

Evaluation item	Assessment results	Whether independence is complied with
1. Whether the CPA has any direct or material indirect financial interest in the Company that would affect independence.	No	Yes
2. Whether the CPA currently serves or has served within the past two years as a director, supervisor, or in any other position with direct and material influence over the audit engagement at the Company or its related parties.	No	Yes
3. Whether the CPA has advocated on behalf of the Company or its related parties in a manner that may call into question independence.	No	Yes
4. Whether the CPA has close relationships with the Company, its related parties, directors, supervisors, or managers that may lead to undue familiarity or sympathy toward the Company's interests.	No	Yes
5. Whether the CPA is subject to, or perceives, intimidation from the Company that may impair the ability to maintain objectivity and exercise professional skepticism.	No	Yes
6. Whether the CPA is aware of insider trading regulations and, upon acceptance of the engagement, does not use the Company's undisclosed information to trade the Company's securities, nor disclose material non-public information of the Company to any third party for use in trading securities.	Yes	Yes
7. Whether, from the beginning of the financial reporting period to the date of engagement acceptance, the CPA has not provided any non-audit services to the Company that may impair independence.	Yes	Yes
8. Whether there are any other circumstances that may affect independence.	No	Yes

(V) Establishment of a remuneration committee or nomination committee, including disclosure of its composition, duties, and operation: The Company resolved at the Board of Directors meeting on July 30, 2024, to establish a Remuneration Committee. Its primary duties are to formulate policies, systems, standards, and structures for performance evaluation and remuneration of directors and managers, and to propose recommendations on remuneration evaluation.

1. Information on members of the Remuneration Committee

Identity	Conditions	Professional qualifications and experience	Independence	Number of publicly issued companies for which the member concurrently serves as a Remuneration Committee member
	Name			
Independent Director (Convener)	Wang, Shu-Fen	Having at least 5 years of work experience required for business or corporate operations, and having passed a national examination and obtained a certificate as a professional or technical specialist required for corporate operations; and none of the circumstances set forth in Article 30 of the Company Act apply.	<ol style="list-style-type: none"> Neither the individual, their spouse, nor relatives within the second degree of kinship serve as directors, supervisors, or employees of the Company or its affiliates. Neither the individual, their spouse, nor relatives within the second degree of kinship (nor shares held in the name of others) hold any shares of the Company or any ownership percentage. Does not serve as a director, supervisor, or employee of any company having a specific relationship with the Company. No remuneration has been received in the past two years for providing commercial, legal, financial, accounting, or other services to the Company or its affiliates. The members of the Remuneration Committee shall maintain their independence within the scope of their duties; therefore, none of the circumstances set forth in Paragraph 1 of Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange apply. 	2
Independent Director	Kuo, Chung-Hsien	Having at least 5 years of work experience required for business or corporate operations, and serving as a university lecturer in a relevant field; and none of the circumstances set forth in Article 30 of the Company Act apply.	<ol style="list-style-type: none"> Neither the individual, their spouse, nor relatives within the second degree of kinship serve as directors, supervisors, or employees of the Company or its affiliates. Neither the individual, their spouse, nor relatives within the second degree of kinship (nor shares held in the name of others) hold any shares of the Company or any ownership percentage. Does not serve as a director, supervisor, or employee of any company having a specific relationship with the Company. No remuneration has been received in the past two years for providing commercial, legal, financial, accounting, or other services to the Company or its affiliates. The members of the Remuneration Committee shall maintain their independence within the 	None

Identity	Conditions	Professional qualifications and experience	Independence	Number of publicly issued companies for which the member concurrently serves as a Remuneration Committee member
	Name			
			scope of their duties; therefore, none of the circumstances set forth in Paragraph 1 of Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange apply.	
Independent Director	Song, Kai-Tai	Having at least 5 years of work experience required for business or corporate operations, and serving as a university lecturer in a relevant field; and none of the circumstances set forth in Article 30 of the Company Act apply.	<ol style="list-style-type: none"> 1. Neither the individual, their spouse, nor relatives within the second degree of kinship serve as directors, supervisors, or employees of the Company or its affiliates. 2. Neither the individual, their spouse, nor relatives within the second degree of kinship (nor shares held in the name of others) hold any shares of the Company or any ownership percentage. 3. Does not serve as a director, supervisor, or employee of any company having a specific relationship with the Company. 4. No remuneration has been received in the past two years for providing commercial, legal, financial, accounting, or other services to the Company or its affiliates. 5. The members of the Remuneration Committee shall maintain their independence within the scope of their duties; therefore, none of the circumstances set forth in Paragraph 1 of Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange apply. 	None

Note: For the professional qualifications and experience of each independent director, please refer to the table on page 5 - Directors' Information.

2. Information on the operations of the Remuneration Committee

- (1) The Company's Remuneration Committee consists of 3 members.
- (2) Term of the current committee: The 2nd term is from June 17, 2025, to June 16, 2028. In the most recent year, the Remuneration Committee held 4 meetings (A).

The members' qualifications and attendance are as follows:

Title	Name	Number of actual attendances (B)	Number of attendances by proxy	Actual attendance rate (%) [B/A]	Remarks
Convener	Wang, Shu-Fen	4	0	100.00%	-
Independent Director	Kuo, Chung-Hsien	4	0	100.00%	-
Independent Director	Song, Kai-Tai	4	0	100.00%	-
Other matters to be noted:					

- I. If the Board of Directors does not adopt or modifies the recommendations of the Remuneration Committee, the date, session, agenda item, resolution of the Board, and the Company's handling of the Remuneration Committee's opinions shall be specified (if the remuneration approved by the Board is more favorable than the recommendation of the Remuneration Committee, the differences and reasons shall be stated): None.
- II. If any member of the Remuneration Committee has dissenting or reserved opinions on any resolution and such opinions are recorded or documented in writing, the date, session, agenda item, all members' opinions, and the handling of such opinions shall be specified: None.

Remuneration Committee	Contents of the motion
3rd meeting of the 1st term 2025.01.20	<ol style="list-style-type: none"> 1. Proposal on the distribution amount of year-end bonuses for the Company's managers for 2024. 2. Proposal on the salary structure and annual salary adjustment for managers for 2025.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Remuneration Committee members and submitted to the Board of Directors for resolution.	
Remuneration Committee	Contents of the motion
4th meeting of the 1st term 2025.03.31	<ol style="list-style-type: none"> 1. Proposal on the distribution of employee and director remuneration for the Company for 2024. 2. Proposal to amend certain provisions of the Company's Articles of Incorporation. 3. Proposal to amend the Company's "Procedures for the Management of Remuneration for Directors and Managers."
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Remuneration Committee members and submitted to the Board of Directors for resolution.	
Remuneration Committee	Contents of the motion
1st meeting of the 2nd term 2025.07.30	<ol style="list-style-type: none"> 1. Proposal on the allocation of employees' remuneration and performance bonuses for managers for 2024. 2. Proposal on the remuneration of the second-term independent directors.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution results: The first proposal was approved by the members of the Remuneration Committee and submitted to the Board of Directors for resolution; the second proposal concerned the remuneration of independent directors, and all attending members were required to recuse themselves due to conflicts of interest, so the proposal could not be resolved and was directly submitted to the Board of Directors for resolution.	
Remuneration Committee	Contents of the motion
2nd meeting of the 2nd term 2025.09.04	<ol style="list-style-type: none"> 1. Proposal to establish the Company's "Procedures for Employee Stock Subscription in the Cash Capital Increase Issuing New Shares Prior to Initial Listing." 2. Proposal on the list of eligible subscribers among directors or managers for employee stock subscription in the issuance of new shares for cash capital increase prior to the Company's initial public listing.
Independent directors' opinions: None.	
The Company's response to independent directors' opinions: None.	
Resolution: Approved by the Remuneration Committee members and submitted to the Board of Directors for resolution.	

(VI) Implementation of sustainable development and differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
I. Has the Company established a governance structure for promoting sustainable development, set up a dedicated (or concurrent) unit for sustainable development, authorized senior management to handle related matters, and does the Board of Directors supervise such matters?	√		The Company has established the “Sustainable Development Best Practice Principles,” which explicitly set out codes of conduct related to environmental protection, and has set up a Risk Management and Sustainable Development Task Force as a dedicated unit responsible for overall planning and promotion of sustainable development matters. The Risk Management and Sustainable Development Task Force will, together with senior executives from various functional areas, review the Company’s core operational capabilities. Through quarterly meetings, it formulates response strategies and work guidelines for relevant issues, plans and implements annual initiatives, and monitors their execution effectiveness to ensure that sustainable development strategies are fully integrated into the Company’s daily operations.	No differences
II. Has the Company, based on the principle of materiality, conducted risk assessments of environmental, social, and governance issues related to its operations, and established relevant risk management policies or strategies?	√		The Company’s “Risk Management Policies and Procedures” take into account the overall scale of the Company and its subsidiaries, business characteristics, types of risks, and operating activities. Based on the principle of materiality (environmental, corporate governance, and social aspects), the Company conducts analysis in compliance with its Articles of Incorporation and relevant laws and regulations, and takes into account domestic and	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:		
	Yes	No	Summary description			
			international trends in corporate social responsibility as well as its own operational activities and ESG-related issues. The Company establishes effective policies for risk identification, measurement, and management, and implements concrete measures to mitigate related risk impacts. At the same time, the Company regularly reports the implementation of risk management to the Board of Directors and provides improvement recommendations.			
			Material issues		Risk assessment items	Description
			Environment		Environmental impacts and management	Implement process safety management and a standardized management cycle to effectively reduce pollutant emissions and environmental impacts. Obtain ISO 14001 environmental management certification and periodically conduct greenhouse gas emission inventories in accordance with ISO 14064-1. Based on the results, continuously implement carbon reduction measures to reduce emissions.
			Corporate governance		Social, economic, and legal compliance	Implement internal control mechanisms to ensure that all personnel and operations fully comply with relevant laws and regulations. Obtain

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
				ISO 9001, ISO 14001, and ISO 45001 certifications, and implement the Responsible Business Alliance (RBA) Code of Conduct at production sites. Hold quarterly operational performance meetings to report operational changes to employees and communicate the latest relevant laws and regulations.
			Social	Occupational and product safety Establish an occupational health and safety target management program, develop emergency response plans, and conduct regular fire and earthquake drills. Establish employee grievance channels such as an employee complaint email and hotline, and additionally set up diversified communication channels in the internal employee portal.
III. Environmental Issues				
(I) Has the Company established an appropriate environmental management system based on its industry characteristics?	√		Since 2021, the Company has implemented an environmental management system, integrating environmental management practices with actual factory operations, and has successfully obtained ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System certifications.	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			<p>The Company's environmental policy is based on compliance with environmental protection regulations and is committed to environmental protection by selecting environmentally friendly materials and reducing environmental pollution. It also emphasizes resource utilization and continuous performance improvement, and actively conducts environmental training while encouraging all employees to participate.</p> <p>In accordance with ISO 14001 standards, the Company has established an environmental management system and conducts internal and external audits to ensure system compliance with relevant requirements and to control significant environmental risks. At the same time, in accordance with ISO 14064-1, GHG inventories are conducted in Q1 of each year, with relevant data disclosed and third-party verification performed. Reduction targets and implementation plans are further established.</p>	
(II) Has the Company made efforts to improve the efficiency of resource utilization and use recycled materials with low environmental impact?	√		<p>The Company's energy policy commitments are as follows:</p> <ol style="list-style-type: none"> 1. Implement an energy management system to meet customers' energy requirements. 2. Comply with energy-related regulations and prioritize the procurement of energy-efficient products. 3. Improve energy efficiency and reduce unnecessary energy waste. 4. Promote energy conservation activities to fulfill corporate social responsibility. 	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			5. Promote energy conservation awareness and implement the principles of energy management. In addition, the Company has established an environmental management system and uses materials that comply with EU RoHS standards, making full and effective use of resources. The Company also actively adopts environmentally friendly recycled materials to reduce the negative environmental impact of the production process. The Company undertakes to provide education and awareness training to all employees to ensure their understanding of and compliance with this policy, and the policy will be disclosed to the public.	
(III) Has the Company assessed the potential risks and opportunities of climate change on its current and future operations, and implemented countermeasures to address climate-related issues?	√		To address the impact of climate change on the Company's operations, the Company actively promotes energy conservation and environmental protection policies and incorporates issues such as the Climate Change Response Act and carbon inventory into the assessment of risks and opportunities in environmental, social, and corporate governance aspects of sustainable development. Regarding GHG issues, they directly affect the Company's operations as well as its upstream and downstream supply chains. Accordingly, the Company conducts annual Scope 1 and Scope 2 carbon inventories in accordance with ISO 14064-1 and publicly discloses the results, and plans to initiate Scope 3 carbon inventory in 2028. The Company's response measures include setting emission reduction targets and initiatives, promoting electricity-saving	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:																																																				
	Yes	No	Summary description																																																					
			measures, lighting management, and air-conditioning temperature control. The Company also plans to establish an intelligent manufacturing system to enhance production reliability and automation capability in its factories. In addition, through product development, the Company incorporates energy-saving design and green design to reduce the negative environmental impact of electronic waste, thereby further mitigating the risks arising from climate change.																																																					
(IV) Has the Company, over the past two years, tracked its GHG emissions, water consumption, and total waste weight, and established policies for GHG reduction, water use reduction, or other waste management measures?	√		<div>The Company has compiled statistics on its GHG emissions, water consumption, and domestic waste weight over the past two years as follows.</div> <table><tr><th></th><th colspan="2">2024</th><th colspan="2">2025</th><th></th></tr><tr><th></th><th>Emissions (metric tons of CO₂e)</th><th>Intensity (metric tons of CO₂e per NT\$1 million)</th><th>Emissions (metric tons of CO₂e)</th><th>Intensity (metric tons of CO₂e per NT\$1 million)</th><th>Percentage difference in intensity</th></tr><tr><td>Scope 1</td><td>48.7012</td><td>0.032884</td><td>14.7245</td><td>0.008081</td><td>-75.43%</td></tr><tr><td>Scope 2</td><td>624.3135</td><td>0.421549</td><td>672.2109</td><td>0.368921</td><td>-12.48%</td></tr><tr><td>Total</td><td>673.0147</td><td>0.454433</td><td>686.9354</td><td>0.377002</td><td>-17.04%</td></tr></table> <div>Note:<div>1. Inventory boundary: Techman Robot Inc. and Techman Robot (Shanghai) Ltd.</div><div>2. In Q1 2026, the Company conducted its 2025 GHG inventory and, for the first time, underwent third-party verification. Accordingly, in accordance with ISO 14064-1 requirements, 2025 is set as the base year, with a target of reducing emissions by 2% annually.</div></div> <table><tr><th></th><th></th><th colspan="2">2024</th><th colspan="2">2025</th></tr><tr><td rowspan="3">Water consumption (cubic meter)</td><td>Tap water</td><td>4,043</td><td>69.10%</td><td>6,395</td><td>80.08%</td></tr><tr><td>Rainwater</td><td>1,808</td><td>30.90%</td><td>1,591</td><td>19.92%</td></tr><tr><td>Total</td><td>5,851</td><td>100.00%</td><td>7,986</td><td>100.00%</td></tr></table>		2024		2025				Emissions (metric tons of CO ₂ e)	Intensity (metric tons of CO ₂ e per NT\$1 million)	Emissions (metric tons of CO ₂ e)	Intensity (metric tons of CO ₂ e per NT\$1 million)	Percentage difference in intensity	Scope 1	48.7012	0.032884	14.7245	0.008081	-75.43%	Scope 2	624.3135	0.421549	672.2109	0.368921	-12.48%	Total	673.0147	0.454433	686.9354	0.377002	-17.04%			2024		2025		Water consumption (cubic meter)	Tap water	4,043	69.10%	6,395	80.08%	Rainwater	1,808	30.90%	1,591	19.92%	Total	5,851	100.00%	7,986	100.00%	No differences
	2024		2025																																																					
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Promotion item	Status of operations				Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:		
	Yes	No	Summary description				
			Domestic waste (metric tons)	Total	129.7431	135.5350	
			GHG reduction policy: 1. In the second half of 2026, the Company will implement a 30-minute lights-off policy during lunch hours, promote turning off lights when not in use, and switch off unused electrical appliances. 2. In the future, when purchasing office appliances, computer equipment, and energy-consuming production-related equipment, the Company will, where possible, prioritize products with energy-saving and eco-label certifications and first-level energy efficiency ratings. 3. When upgrading or replacing parts or complete units of factory automation equipment, the Company will select lower energy-consuming components or new equipment. 4. Reduce transportation emissions by encouraging employees to use public transportation and carpooling, and to reduce unnecessary business travel. 5. During summer, air conditioning is set at no lower than 25°C; during winter, only air circulation mode is used without turning on cooling. Water use reduction policy: 1. Install water-saving equipment: Install water-saving devices in the Company’s restrooms, washrooms, kitchens, and other areas, such as				

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			<p>water-saving toilets, showerheads, and faucets.</p> <p>2. Optimize water usage processes: The reduction target is set at a 1% decrease compared with the previous year's water consumption, with 2025 as the base year, and the actual achievement to be confirmed in 2026. In the future, appropriate water usage plans will be formulated based on the achievement status, with reasonable scheduling of water use time and volume to avoid waste.</p> <p>3. Inspection and maintenance: Regularly inspect and maintain water-using equipment, promptly repair leaks and dripping issues, and prevent water wastage.</p> <p>4. Raise employee awareness: Enhance employees' awareness and emphasis on water conservation through communication and education.</p> <p>5. Strengthen management and supervision: Water dispensers are regularly replaced with filters, and any issues will be promptly followed up and resolved by the relevant departments.</p> <p>Waste management policy:</p> <p>1. Source reduction: Promote policies to reduce single-use items and encourage suppliers to adopt green design and packaging reduction.</p> <p>2. Strengthen classification and recycling: Promote waste reduction campaigns, ensure proper waste segregation, and enhance resource recycling and reuse.</p>	
IV. Social Issues				
(I) Has the Company established relevant	√			No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
management policies and procedures in accordance with applicable laws and international human rights conventions?			<p>The Company upholds respect for and protection of human rights as its core values. With reference to international standards such as the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, the United Nations Global Compact, and the core labor standards of the International Labour Organization, the Company has established a Human Rights Policy and integrates it into all business operations. It is committed to creating a working and operating environment that respects and safeguards human rights, and adopts a zero-tolerance approach toward any form of discrimination, harassment, forced labor, and child labor.</p> <p>The scope of human rights management covers diversity, equality and inclusion; reasonable working hours and compensation; occupational health and safety; freedom of association and labor-management communication; personal data protection; and information security. The Company has also established accessible grievance and whistleblowing mechanisms to ensure that the rights and interests of relevant stakeholders are protected.</p> <p>Relevant management responsibilities are coordinated by the General Administration Division, with implementation carried out based on defined roles and responsibilities, and with regular reviews of effectiveness. In addition, the Company conducts human rights risk assessments and due diligence based on industry characteristics to identify high-risk</p>	

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			<p>issues and implement improvement and mitigation measures.</p> <p>Through education and training, system establishment, and the adoption of ISO 45001 and ISO 14001 management systems, the Company continuously strengthens its human rights management performance and implements ongoing improvement mechanisms. The Human Rights Policy applies to all employees and extends to suppliers and business partners, who are required to comply with relevant standards to reduce human rights risks within the supply chain.</p>	
(II) Has the Company established and implemented reasonable employee benefit measures (including remuneration, leave, and other benefits), and appropriately reflected its operating performance or results in employee compensation?	√		<p>Employee remuneration: The Company establishes its salary system with reference to market salary levels and industry trends, and conducts annual salary adjustments based on individual performance to maintain overall compensation competitiveness.</p> <p>Employee benefit measures: In addition to complying with the Labor Standards Act and other relevant labor regulations, the Company provides diverse benefits in line with employees' career development needs, including travel subsidies, maternity allowances, annual health check-ups, and group medical insurance. The Company also offers overseas visits for outstanding talent and translates operating results into performance-based incentives and year-end bonuses. The Company has established an Employee Welfare Committee to plan and provide various employee benefits, including travel subsidies, festival gift vouchers, birthday cash gifts, and allowances for</p>	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			<p>marriage, childbirth, and bereavement.</p> <p>Reflection of operating performance in employee remuneration: As stipulated in the Company's Articles of Incorporation, if the Company is profitable, no less than 5% shall be allocated as employee remuneration, appropriately reflecting operating performance to employees and sharing the results of operations.</p>	
(III) Has the Company provided employees with a safe and healthy working environment and conducted regular safety and health training for employees?	√		<p>The Company uses the ISO 45001 management system as the basis to identify all environmental and safety hazards, establish an occupational health and safety target management program, and develop emergency response plans. Fire and earthquake drills, emergency evacuation training, and fire safety inspections are conducted regularly. Various safety measures and equipment performance are inspected, and fire brigade training, reporting procedures, evacuation drills, and first aid training are arranged to implement disaster prevention and ensure preparedness. Arrange regular training for personnel in specific positions, ensuring effective preventive management and execution to eliminate the occurrence of safety incidents.</p> <p>Regular employee health examinations are conducted, with key indicator screening items planned to help employees detect potential health issues early and implement disease prevention concepts. Post-examination physician consultation services are provided, and health promotion activities</p>	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			are continuously organized. Health and wellness information is also periodically communicated to employees to support their physical and mental well-being. No major incidents occurred in 2025.	
(IV) Has the Company established effective career development and competency training programs for employees?	√		The Company has established comprehensive competency training programs for managers at all levels and employees, including new employee orientation, advanced professional training, and management training. In addition, relevant internal training sessions are arranged on a monthly basis, and job-related external training courses are provided on an ad hoc basis for employees to participate in. These initiatives support continuous learning and development through diverse learning approaches, thereby enhancing employees' competency development.	No differences
(V) Has the Company complied with relevant laws and international standards regarding customer health and safety, customer privacy, marketing, and labeling of products and services, and established policies and complaint procedures to protect consumer or customer rights and interests?	√		The Company's products comply with the Restriction of Hazardous Substances Directive (RoHS) to ensure customer health and safety, and the Company provides comprehensive after-sales service while maintaining the confidentiality of customer information. The Company respects and protects intellectual property rights. The Legal Affairs Department conducts professional reviews of product patents and intellectual property rights, and the Company complies with relevant laws and international standards in its products and services.	No differences
(VI) Has the Company established a supplier management policy requiring suppliers to comply with relevant standards on environmental	√		The procurement department requires potential suppliers to complete a "Supplier Audit Report - Document Review" and a "Supplier Evaluation	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
protection, occupational safety and health, or labor and human rights, and what is the implementation status of such policy?			Form.” Suppliers that pass the document review may, depending on circumstances, be subject to further on-site audits. The evaluation includes an assessment of whether the supplier has obtained ISO 14001 certification. To promote economic, environmental, and social progress and achieve sustainable development goals, the Company requires cooperating suppliers to sign a “Supplier Corporate Social Responsibility Commitment Statement,” stipulating that suppliers shall cooperate with and comply with corporate social responsibility requirements, including compliance with relevant regulations on environmental protection, occupational safety and health, and labor and human rights.	
V. Has the Company referred to internationally recognized reporting standards or guidelines in preparing ESG reports or other reports disclosing non-financial information, and have such reports obtained assurance or verification opinions from a third-party assurance provider?		√	The Company will align with the sustainability implementation schedule and refer to general standards and indicators issued by organizations such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) in preparing its ESG report. The Company has established the “Sustainable Development Best Practice Principles” to manage economic, environmental, and social risks and impacts. While engaging in business operations, the Company actively implements sustainable development in order to align with international development trends, enhance its contribution to the national economy, improve the quality of life of employees, communities, and society, and promote a	No differences

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
			sustainable development-based competitive advantage.	
<p>VI. If the Company has established its own Sustainable Development Best Practice Principles in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies,” please describe its implementation and any differences from the established Principles:</p> <p>The Company has established the “Sustainable Development Best Practice Principles,” and its implementation is consistent with the principles and spirit set forth in the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies,” with no material differences.</p>				
<p>VII. Other material information helpful in understanding the implementation of sustainable development:</p> <p>To strengthen its industry leadership and support overall operational development, the Company has established an intellectual property (IP) management framework centered on operational objectives. This framework integrates patents, trademarks, and trade secrets into a comprehensive protection system.</p> <p>In terms of patents, the Company adopts a defensive portfolio strategy and has established the “Intellectual Property Innovation Awards Program.” Through a well-structured review mechanism and incentive-based rewards, the Company ensures that IP outcomes are effectively aligned with its operational goals.</p> <p>For core technologies and information not suitable for public disclosure, the Company has implemented a robust trade secret protection mechanism, including classified management, access control, information security measures, and confidentiality protocols to mitigate the risk of leakage.</p> <p>With respect to trademarks, applications and maintenance are carried out in accordance with market deployment strategies, and relevant dispute cases are continuously monitored.</p> <p>Regarding implementation in Fiscal Year 2025, the Company continued to promote the IP Innovation Awards selection mechanism. In 2025, the Review Committee conducted final evaluations on 15 shortlisted IP proposals. Following on-site presentations by the inventors and comprehensive assessments by the committee members, six outstanding patent proposals demonstrating innovation and concrete contributions to products were selected and officially announced.</p> <p>As of year-end, the Company held a total of 96 valid patents domestically and internationally. During the year, seven new patent applications were filed, primarily related to robotics technologies.</p> <p>In terms of trademarks, the Company has completed its trademark portfolio deployment in major markets, including Taiwan, Mainland China, the United States, and the European Union, and continues to expand into other regions, with a cumulative total of 65 registered trademarks obtained.</p> <p>In addition, the Company continues to promote ethical business practices through education and training programs, enhancing employees’</p>				

Promotion item	Status of operations			Differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons therefor:
	Yes	No	Summary description	
awareness of legal compliance and business ethics. Relevant litigation and risk matters are disclosed in the corresponding sections of the annual report. Overall, the Company’s intellectual property management measures have been effectively implemented, and a report is scheduled to be submitted to the Board of Directors on April 28, 2026.				

(VII) Implementation status of climate-related information

Item	Implementation status					
I. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	The Techman Robot Sustainable Development Implementation Task Force is chaired by the CFO as the convener. Meetings are held on an ad hoc basis each year to discuss climate-related risks and opportunities arising from changes in the Company's operations, as well as corresponding response strategies.					
II. Describe how identified climate-related risks and opportunities affect the Company's business, strategy, and financial planning (short-, mid-, and long-term).	The Company, based on the TCFD framework, identifies climate-related risks and opportunities across policy and regulation, market, technology, and products and services. It further analyzes their impacts on operations, strategy, and financial performance in the short-, mid-, and long-term as follows.					
	Topics	Dimensions	Item	Impact timeframe	Financial impact on the Company	Response and management measures
	Task Force on Climate-related Financial Disclosures (TCFD)	Policies and regulations	Increase GHG emission pricing	Long term	In response to increasingly stringent regulations on GHG reduction, enterprises will be required to pay carbon fees or carbon taxes or purchase renewable energy separately, leading to higher operating costs. However, the Company is not a high-emission industry (with annual emissions not exceeding 25,000 metric tons), and therefore the impact of carbon fee collection on its financial position is not material.	<ol style="list-style-type: none"> 1. In the future, the Company will continue to conduct annual GHG inventories in accordance with ISO 14064-1, control carbon emissions, and accelerate the development of GHG emission reduction plans. 2. Continuously monitor updates to laws and regulations, review the Company's current status against regulatory requirements, and develop relevant measures to ensure compliance. 3. Continuously track GHG emissions and assess future carbon fee costs.
		Policies and regulations	Requirements and regulations for existing	Long term	As energy efficiency standards for industrial equipment in various countries become more stringent (such as the EU	<ol style="list-style-type: none"> 1. Regularly review environmental regulations and energy efficiency standard requirements in major sales markets. 2. Introduce green design to improve

Item	Implementation status					
			products and services		Ecodesign Directive (ErP)), products that fail to meet such standards may face import restrictions or incur additional compliance costs, leading to higher operating costs.	the energy efficiency of products during operation and standby.
		Technology	Replace existing products and services with low-carbon products	Long term	If competitors launch significantly more energy-efficient robotic solutions ahead of the Company, existing high-energy-consumption products may face market obsolescence, resulting in inventory losses, reduced market share, and declining revenue.	<ol style="list-style-type: none"> 1. Invest in R&D of lightweight materials and high-efficiency motors to reduce the energy consumption of robotic arm operations. 2. Develop an energy management system to assist customers in monitoring and optimizing production line electricity consumption.
		Market	Increase in raw material costs	Mid- to long-term	<ol style="list-style-type: none"> 1. Decline in gross profit margin: If cost increases cannot be passed on to customers in a timely manner, the Company may face pressure from declining gross profit margins, affecting its operational profitability. 2. Increased investment costs: To respond to rising costs, additional R&D investment may be required to develop alternative materials or improve production efficiency. 	<ol style="list-style-type: none"> 1. Avoid reliance on a single supplier and establish diversified sourcing channels to ensure access to reasonable prices even when raw material costs rise, while ensuring that alternative materials meet product quality and environmental standards. 2. Based on demand forecasts (FCST), carry out planned inventory stocking to achieve economies of scale and secure the lowest possible raw material costs. 3. Enter into fixed-price contracts with suppliers for raw materials to reduce risks arising from price fluctuations. 4. Closely monitor international conditions at all times, anticipate

Item	Implementation status					
						increases in raw material prices, and implement strategic inventory stocking in advance. 5. Through internal product testing, ensure that raw materials from different sources are compatible with existing products, thereby reducing the risk of production disruption caused by material changes.
		Opportunities - Products and Services	R&D and innovation of new products and services	Long term	Through R&D of AI-integrated smart low-carbon robots, the Company can enter green supply chains, increase product unit prices, and capture opportunities in energy transition, thereby enhancing product competitiveness and increasing revenue.	1. Each year, a fixed proportion of R&D expenditure is allocated to the development of “energy-saving and intelligent technologies.” 2. Collaborate with academic and research institutions to develop AI energy-saving algorithms through dedicated projects, thereby enhancing technological barriers.
III. Describe the financial impact of extreme climate events and transition actions.	The Company conducts financial impact assessments of transition and physical risks and opportunities, serving as a basis for formulating strategies to mitigate risks and expand opportunities. For relevant details, please refer to “2. Describe how identified climate-related risks and opportunities affect the Company’s business, strategy, and financial planning (short-, mid-, and long-term).”					
IV. Describe how the identification, assessment, and management processes of climate-related risks are integrated into the overall risk management system.	Climate-related risks and the overall risk management mechanism are planned and implemented by the Sustainable Development Implementation Task Force, which reports the results of climate change and related risk identification as well as countermeasures to the Board of Directors at least once a year.					
V. If scenario analysis is used to	The Company refers to TCFD climate-related scenario analysis and uses both quantitative and qualitative					

Item	Implementation status
<p>assess resilience to climate-related risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.</p>	<p>analyses to implement corresponding measures.</p>
<p>VI. If a transition plan has been established to manage climate-related risks, describe its content, as well as the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>The Company has established a response and transition management plan for climate-related risks, with the core principle of gradually reducing GHG emissions from its operations year by year. In the short term, the Company will implement a comprehensive GHG inventory. Looking ahead, the Company will also evaluate the purchase of green electricity, installation of solar energy-saving equipment, and procurement of bioenergy, set carbon reduction targets, and conduct regulatory compliance training for all departments. To address the technical risks arising from the substitution of existing products with low-carbon products, the Company collaborates with customers to develop low-carbon products and actively promotes related business opportunities. As extreme climate events become more severe, the increasing frequency of typhoons and heavy rainfall may lead to production equipment being damaged by flooding and higher equipment maintenance costs. During factory construction, the Company incorporated this risk into its planning and therefore installed production equipment on higher floors to avoid the risk of flooding damage. In addition, all factory sites are equipped with flood barriers to reduce the risk of workplace flooding that may pose safety concerns for employees.</p>
<p>VII. If internal carbon pricing is used as a planning tool, describe the basis for determining the price.</p>	<p>The Company has not yet implemented an internal carbon pricing policy.</p>
<p>VIII. If climate-related targets have been set, describe the covered activities, GHG emission scopes, planning timeline, and annual progress toward achieving such</p>	<p>The Company commits to the core principle of gradually reducing GHG emissions from its operations year by year. Using 2025 as the base year, the Company sets a target to achieve, by 2030, a reduction of 10% in unit product GHG emissions (t-CO₂e per NT\$ million of revenue) for Scope 1 and Scope 2 compared with the base year.</p> <p>The unit product GHG emissions (t-CO₂e per NT\$ million of revenue) for 2024 and 2025 were 0.454433 and 0.377002, respectively. CO₂ is the primary component of emissions, accounting for over 90% of total</p>

Item	Implementation status
<p>targets. If carbon offsets or renewable energy certificates (RECs) are used to meet relevant targets, specify the sources and quantities of carbon credits or the number of RECs used.</p>	<p>emissions. Among these, indirect emissions from energy use (Scope 2) account for approximately 97.86% of total annual emissions, indicating that electricity efficiency management is a key focus area for the Company's decarbonization efforts. In the future, the Company will continue to advance toward its established targets through initiatives such as improving energy efficiency, adjusting equipment procurement strategies, implementing smart manufacturing, and optimizing management practices.</p>
<p>IX. GHG inventory and assurance status, along with emission reduction targets, strategies, and specific action plans.</p>	<p>The Company has established an annual GHG inventory and management mechanism in accordance with ISO 14064-1. Using 2025 as the base year, the Company sets a target to achieve, by 2030, a reduction of 10% in unit product GHG emissions (t-CO₂e per NT\$ million of revenue) for Scope 1 and Scope 2 compared with the base year.</p> <p>To support the above transition strategy, after the new plant becomes operational, the Company will utilize renewable energy generated from rooftop solar panels connected to the grid and gradually increase the proportion of green electricity to achieve emission reduction targets, thereby strengthening the Company's overall resilience in achieving its 2030 carbon reduction goal.</p> <p>In terms of reduction strategies and actions, the Company continues to promote electricity-saving measures, lighting management, and air-conditioning temperature control. In terms of resource management, the Company implements waste segregation and increases the proportion of recyclable materials to reduce emissions from waste disposal. In terms of transportation, the Company reduces the use of official vehicles through consolidated dispatching, thereby lowering fuel consumption and direct emissions. In manufacturing management, since 2024 the Company has introduced an E-SOP system to reduce paper printing and continues to promote smart manufacturing improvements to lower process defect rates, reduce indirect carbon emissions from scrapped products, and enhance the energy efficiency of production equipment. Product design is also gradually incorporating energy-saving concepts and green materials to reduce environmental impacts over the product life cycle.</p>

1-1 GHG inventory and assurance status of the Company for the most recent two years

1-1-1 GHG inventory data

Describe the GHG emissions (metric tons CO₂e), intensity (metric tons CO₂e per NT\$ million), and data coverage scope for the most recent two years.

I. Individual GHG emissions (t-CO₂e):

GHGs	CO ₂		CH ₄		N ₂ O		HFCs		PFCs		SF ₆		Total GHG emissions	
Year	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Emissions (t-CO ₂ e/year)	627.3247	676.2040	38.8954	4.4511	0.0948	0.1257	6.6999	6.1546	0.00	0.00	0.00	0.00	673.0147	686.9354
Percentage of total emissions	93.211%	98.44%	5.779%	0.65%	0.014%	0.02%	0.996%	0.90%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

II. GHG emissions by scope and emission type:

Year	2024						2025					
By scope	Scope 1				Scope 2	Scope 3	Scope 1				Scope 2	Scope 3
Emission type	Stationary combustion	Mobile combustion	Manufacturing process	Fugitive	Energy indirect	Other indirect	Stationary combustion	Mobile combustion	Manufacturing process	Fugitive	Energy indirect	Other indirect
Emissions (t-CO ₂ e/year)	0	3.1362	0.00	45.5650	624.3135	No data available	0	4.1544	0	10.5701	672.2109	No data available
Percentage	0.00%	0.47%	0.00%	6.77%	92.76%	No data available	0.00%	0.60%	0.00%	1.54%	97.86%	No data available
Emissions (t-CO ₂ e/year)	48.7012				624.3135	No data available	14.7245				672.2109	No data available
Percentage	7.24%				92.76%	No data available	2.14%				97.86	No data available

III. Intensity by scope (metric tons of CO₂e per NT\$ million):

	Scope 1		Scope 2		Scope 3		
Year	Total emissions (metric tons of CO ₂ e)	Intensity (metric tons of CO ₂ e per NT\$ million)	Total emissions (metric tons of CO ₂ e)	Intensity (metric tons of CO ₂ e per NT\$ million)	Total emissions (metric tons of CO ₂ e)	Intensity (metric tons of CO ₂ e per NT\$ million)	Revenue (NT\$ million)
113 years	48.7012	0.033590	624.3135	0.430593	No data available	No data available	1,481.037
114 years	14.7245	0.008081	672.2109	0.368921	No data available	No data available	1,822.095

Note: Data coverage scope: the parent company and subsidiaries included in the consolidated financial statements, which have completed third-party verification.

1-1-2 GHG assurance data

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

Scope of this inventory assurance: All facilities and activities at (1) B3F, 3F, 5F, and 7F, No. 58-2, Huaya 2nd Rd., Guishan Dist., Taoyuan City; (2) Office No. 402-1, Building 6, No. 1158 Zhongxin Road, Songjiang District, Shanghai, China.

Assurance provider: Bureau Veritas.

Assurance criteria: ISO 14064-3:2019.

Assurance opinion: Compliant with ISO 14064-1:2018 requirements, ensuring that the data is relevant, complete, consistent, accurate, and transparent, with no material errors or omissions.

1-2 GHG reduction targets, strategies, and specific action plans

Describe the GHG reduction base year and its data, reduction targets, strategies, specific action plans, and progress toward achieving the reduction targets.

For details, please refer to “(VII) Climate-related Information Implementation Status - 9. GHG inventory and assurance status, and GHG reduction targets, strategies, and specific action plans.”

(VIII) Implementation of ethical corporate management and differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor:

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Summary description	
I. Establishment of ethical corporate management policies and programs				
(I) Has the Company established an ethical corporate management policy approved by the Board of Directors, and clearly stated its policies, practices, and the commitment of the Board of Directors and senior management to actively implement such policies in its internal regulations and external documents?	√		The Company conducts business activities based on the principles of fairness, honesty, integrity, and transparency. To implement its ethical corporate management policy and actively prevent unethical conduct, the Company has established the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct,” which have been approved by the Board of Directors and set out the matters that employees shall comply with when performing their duties. The Company also emphasizes employee integrity and honesty, and signs an “Employee Confidentiality and Integrity Agreement” with employees, requiring them to exercise self-discipline with integrity and probity. The “Employee Rules” clearly stipulate that employees shall act and speak with caution and maintain good conduct, handle official duties based on the principle of honesty and good faith, and strictly keep company business and technical information confidential without disclosure. Employees shall not use their positions to seek improper benefits for themselves or others, nor accept inappropriate gifts, hospitality, or other unlawful benefits arising from their duties.	No significant differences

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Summary description	
(II) Has the Company established a risk assessment mechanism for unethical conduct, regularly analyzed and evaluated business activities within its operating scope that present higher risks of unethical conduct, and accordingly formulated prevention programs for unethical conduct, including at least the preventive measures specified in each subparagraph of Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?	√		In addition to signing an “Employee Confidentiality and Integrity Agreement” with employees, the Company, for procurement activities within its business scope that carry higher risks of unethical conduct, enters into confidentiality agreements with suppliers and has established a whistleblowing mailbox to prevent improper conduct.	No significant differences
(III) Has the Company specified in its unethical conduct prevention program operational procedures, codes of conduct, disciplinary measures for violations, and a grievance system, ensured their implementation, and periodically reviewed and revised the program?	√		The Company has established the “Ethical Corporate Management Best Practice Principles” and the “Procedures for Ethical Management and Guidelines for Conduct” to prevent unethical conduct. In addition, the Company has formulated “Work Rules” incorporating integrity-related conduct into its service principles, with specific provisions governing employee conduct and ethics. These rules are periodically reviewed and amended to ensure compliance with operational procedures, and the relevant regulations are published on the Company’s internal website.	No significant differences
II. Implementation of ethical corporate management				
(I) Has the Company assessed the integrity records of its business counterparties and included integrity clauses in contracts signed with such counterparties?	√		The Company’s contracts with suppliers include relevant provisions stipulating that all suppliers shall understand the Company’s policies and maintain a high level of trust in the market. Suppliers and their agents are required to uphold the highest ethical standards, including business	No significant differences

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Summary description	
			reputation, prohibition of improper benefits, information disclosure, intellectual property rights, fair trade, advertising and competition, identity protection, and social cooperation, to regulate ethical conduct.	
(II) Has the Company established a dedicated unit under the Board of Directors to promote ethical corporate management, and does it report at least annually to the Board on its ethical corporate management policies, anti-unethical conduct programs, and the status of implementation and supervision?	√		The promotion and implementation of the Company's ethical corporate management practices are handled by the General Administration Division. Each department fulfills its corporate social responsibility within its scope of duties. The execution unit consolidates the results and reports the implementation outcomes to the Board of Directors annually, and discloses the relevant operational status on the Company's website.	No significant differences
(III) Has the Company established a conflict of interest prevention policy, provided appropriate reporting channels, and effectively implemented such measures?	√		The Company's Rules of Procedure for Board of Directors Meetings include a conflict-of-interest recusal mechanism: where a director has an interest in a matter under discussion that involves the director or the legal entity represented by the director, the director shall disclose the material content of such interest at the relevant Board meeting. If there is a concern that the matter may be detrimental to the Company's interests, the director shall not participate in the discussion or voting, shall recuse from both discussion and voting, and shall not exercise voting rights on behalf of other directors. Employees are required to proactively recuse themselves from any situations that may give rise to conflicts of interest, and to make a disclosure when recusal is not possible.	No differences

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor	
	Yes	No	Summary description		
(IV) Has the Company established an effective accounting system and internal control system to implement ethical corporate management, and does the internal audit unit, based on the assessment results of unethical conduct risks, formulate relevant audit plans to review compliance with the anti-unethical conduct programs, or engage a CPA to perform audits?	√		The Company has established an effective accounting system and internal control system, and has set up an internal audit unit that formulates audit plans based on risk assessments and conducts regular audits to review the implementation of the anti-unethical conduct program. To date, no violations related to ethical corporate management have been identified.	No significant differences	
(V) Has the Company conducted regular internal and external training on ethical corporate management?	√		To ensure that the principles of ethical corporate management are implemented in employees’ daily work, the Company continuously strengthens employees’ awareness of integrity and business ethics through training and promotional activities, and ensures that employees comply with relevant regulations when performing their duties.	No differences	
			Promotional measures		Description
			New employee training		At the time of onboarding, new employees are briefed on the ethical corporate management system.
			Regular advocacy		Integrity-related regulations are communicated quarterly via email or in written form.
			Education and training		Ethical corporate management and anti-corruption topics are included in internal training programs. The course content covers ethical standards and whistleblowing reporting mechanisms, the Trade Secrets Act, antitrust and fair competition principles, as well as basic contract concepts.

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor									
	Yes	No	Summary description										
			Integrity promotion and training for directors, managers, and employees: <table><tr><td></td><td>2024</td><td>2025</td></tr><tr><td>Participants (person-times)</td><td>245</td><td>1,423</td></tr><tr><td>Hours</td><td>171</td><td>1,066</td></tr></table>		2024	2025	Participants (person-times)	245	1,423	Hours	171	1,066	
	2024	2025											
Participants (person-times)	245	1,423											
Hours	171	1,066											
III. Operations of the Company’s whistleblowing system													
(I) Has the Company established a specific whistleblowing and reward system, provided convenient reporting channels, and designated appropriate dedicated personnel to handle reported cases involving the subject of the complaint?	√		Employees shall be vigilant against any conduct that violates ethical standards. If any concerns or violations are identified, employees are responsible for reporting them to their supervisors. The internal website provides employee complaint channels such as a grievance email and hotline, and the responsible personnel promptly address reasonable feedback or suggestions. All reported violations are investigated, and protective measures are provided to whistleblowers to prevent any unfair retaliation or treatment. Depending on the severity of the case, the Company will take actions in accordance with the Employee Rules, with dismissal being the most severe disciplinary measure.	No differences									
(II) Has the Company established standard operating procedures for handling whistleblowing cases, subsequent measures to be taken after investigations are completed, and relevant confidentiality mechanisms?	√		The Company’s internal website has established whistleblowing channels such as an employee grievance email and hotline, and a dedicated unit is responsible for handling whistleblowing cases in accordance with standard operating procedures for investigations and relevant confidentiality mechanisms.	No differences									
(III) Has the Company adopted measures to protect	√		The Company participates in the investigation of	No differences									

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Summary description	
whistleblowers from improper treatment as a result of reporting?			any reported violations of professional ethical standards and maintains confidentiality to protect whistleblowers from unfair treatment. The Company does not engage in any improper actions against whistleblowers.	
IV. Strengthen information disclosure				
Has the Company disclosed its Ethical Corporate Management Best Practice Principles and implementation results on its website and on the MOPS?	√		The Company discloses information related to its Ethical Corporate Management Best Practice Principles on its official website and on the MOPS. In addition, the Company discloses its ethical corporate management philosophy and policies in its annual report, internal regulations, and supplier contracts, and actively promotes them to achieve effective implementation of ethical corporate management.	No differences
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 its implementation and any differences from the established Principles: Based on the principles of fairness, honesty, integrity, and transparency in conducting business activities, the Company has established the “Ethical Corporate Management Best Practice Principles” to implement its ethical corporate management policy and actively prevent unethical conduct. It specifies the matters that the Company’s personnel shall pay attention to when performing their duties, and the dedicated unit reports regularly to the Board of Directors. There are no differences between its implementation and the established Principles.				
VI. Other material information helpful in understanding the Company’s ethical corporate management practices: (e.g., the Company’s review and amendments of its Ethical Corporate Management Best Practice Principles and related matters) The Company conducts annual internal control self-assessments to carefully review the implementation of internal controls and ensure their effective execution. Major operational policies, investment projects, acquisition and disposal of assets, loans to others, and endorsements and guarantees are all handled in accordance with relevant laws and regulations and are disclosed as required by law. In the future, the				

Evaluation item	Status of operations			Differences from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Summary description	
Company will, in line with relevant laws and regulations, establish anti-fraud measures related to ethical corporate management, and formulate standard operating procedures and codes of conduct to assist the Board of Directors and management in reviewing and assessing whether the preventive measures for implementing ethical corporate management are effectively operating. The Company will also regularly evaluate compliance with relevant business processes and prepare reports.				

(IX) Other material information that helps enhance understanding of the Company's corporate governance practices:

1. The Company's relevant departments regularly communicate and discuss with the CPA regarding financial statement audit matters and the implementation of internal controls.
2. The Company's internal procedures for handling material information are governed by the "Procedures for Handling Internal Material Information and Prevention of Insider Trading" and the "Management and Control Procedures for Prevention of Insider Trading." The disclosure of material information is based on the definitions and relevant regulations set forth in the "Regulations Governing the Scope of Material Information and Its Public Disclosure under Article 157-1, Paragraphs 5 and 6 of the Securities and Exchange Act" and the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities." To prevent insider trading, any person who becomes aware of material non-public information of the Company shall comply with Article 157-1 of the Securities and Exchange Act when trading the Company's securities. The Company has also established internal control mechanisms, provides timely education and communication, and informs directors, managers, and employees of the relevant system to prevent violations of laws and regulations or insider trading incidents.

(X) Implementation status of the internal control system:

Internal Control System Statement: Investors may refer to the MOPS of the Taiwan Stock Exchange at <https://mopsov.twse.com.tw/mops/web/t06sg20>

(Listed/2025/Company Code 4585).

(XI) Major resolutions of the shareholders' meeting and the Board of Directors for the most recent year and up to the publication date of the annual report:

1. Major resolutions of the Board of Directors:

Date	Key resolutions
2025.01.20	<ul style="list-style-type: none">■ Proposal to lift the non-compete restrictions on newly elected directors.■ Proposal to amend the Company's "Standard Operating Procedures for Handling Directors' Requests."■ Proposal to amend the Company's "Procedures for Handling Internal Material Information and Prevention of Insider Trading Management."■ Proposal submitted by the Remuneration Committee regarding the distribution amount of year-end bonuses for the Company's managers for 2024.

Date	Key resolutions
	<ul style="list-style-type: none"> ▪ The Remuneration Committee submitted the proposal on the salary structure and annual salary adjustment for managers for 2025.
2025.03.04	<ul style="list-style-type: none"> ▪ The Company's 2024 consolidated financial statements and parent company only financial statements. ▪ Proposal for supplementary public offering of privately placed common shares and application for Emerging Stock Board listing. ▪ The Company's 2024 "Assessment of Internal Control Effectiveness" and "Internal Control System Statement." ▪ Ratification of renewal of directors' and officers' liability insurance. ▪ Proposal to amend the Company's "Procedures for Handling Internal Material Information and Prevention of Insider Trading Management."
2025.03.31	<ul style="list-style-type: none"> ▪ The Company's 2024 Business Report. ▪ The Company's 2024 earnings distribution plan. ▪ Proposal on the distribution of employee and director remuneration for the Company for 2024. ▪ Financial Forecasts for Q2 and Q3 of 2025. ▪ The Company's bank credit facility limits. ▪ Report on the Company's related party transactions for 2024. ▪ Proposal to amend certain provisions of the Company's Articles of Incorporation. ▪ Proposal to amend the Company's "Procedures for the Management of Remuneration for Directors and Managers." ▪ Proposal to amend the Company's "Corporate Governance Best Practice Principles." ▪ Motion to amend the Company's "Regulations Governing Authorization and Approval Authority." ▪ Approval of the execution of the "Over-allotment and Specific Shareholders' Centralized Custody Agreement" with Yuanta. ▪ Evaluation of the independence and competence of the Company's CPAs. ▪ The Company's proposal to provide an endorsement and guarantee for its subsidiary Techman Robot (Shanghai) Ltd. ▪ Proposal to submit to the annual general shareholders' meeting for the full re-election of seven directors of the Company (including three independent directors). ▪ Proposal to submit to the annual general shareholders' meeting for approval to lift the non-compete restrictions on newly elected directors and their representatives. ▪ Proposal to approve the list of director (including independent director) candidates nominated by the Board of Directors and to resolve on the eligibility of the candidates. ▪ Proposal to establish matters related to the convening of the 2025 annual general shareholders' meeting.
2025.05.13	<ul style="list-style-type: none"> ▪ The Company's consolidated financial statements for Q1 2025. ▪ The Company's bank credit facility limits.
2025.06.17	<ul style="list-style-type: none"> ▪ Election of the Chairman of the Board of Directors of the Company for the 5th term. ▪ Establishment of the 2nd Audit Committee and election of its convener. ▪ Appointment of members of the Company's 2nd Remuneration Committee and election of its convener. ▪ Proposal to lift the non-compete restrictions on newly elected directors.
2025.07.15	<ul style="list-style-type: none"> ▪ Proposal to issue new shares for cash capital increase prior to initial public listing. ▪ The Company's investment of NT\$80,160 thousand in the "2025 Second Tranche Secured Cumulative Subordinated Straight Corporate Bonds" issued by Mercuries Life Insurance Co., Ltd.
2025.07.30	<ul style="list-style-type: none"> ▪ The Company's consolidated financial statements for Q2 2025.

Date	Key resolutions
	<ul style="list-style-type: none"> ▪ The Company proposes to enter into an industry-academia cooperation and academic contribution agreement with National Taiwan University. ▪ The Remuneration Committee submitted the proposal on the allocation of employees' remuneration and performance bonuses for managers for 2024. ▪ The Remuneration Committee submitted the proposal on the remuneration of the second-term independent directors.
2025.09.04	<ul style="list-style-type: none"> ▪ Proposal to establish the Company's "Procedures for Employee Stock Subscription in the Cash Capital Increase Issuing New Shares Prior to Initial Listing." ▪ The Remuneration Committee submitted the proposal on the list of eligible subscribers among directors or managers for employee stock subscription in the issuance of new shares for cash capital increase prior to the Company's initial public listing.
2025.10.28	<ul style="list-style-type: none"> ▪ The Company's consolidated financial statements for Q3 2025. ▪ Motion to amend the Company's internal control system. ▪ Motion to amend the Company's Internal Audit System and Implementation Rules. ▪ Proposal to amend the Company's "Procedures for Ethical Management and Guidelines for Conduct." ▪ Proposal to amend the Company's "Sustainable Development Best Practice Principles." ▪ The Company's bank credit facility limits. ▪ Proposal to request the Board of Directors to authorize the Chairman with an investment quota for securities. ▪ The Company intends to invest in and establish a subsidiary in the British Virgin Islands.
2025.12.16	<ul style="list-style-type: none"> ▪ The Company's proposal on the remuneration of its CPAs. ▪ Motion to establish the 2026 Internal Audit Plan for the Company and its subsidiaries. ▪ Proposal to establish the Company's 2026 operational plan and budget. ▪ Estimated full-year transactions with related parties and within the group. ▪ The Company's bank credit facility limits.
2026.02.03	<ul style="list-style-type: none"> ▪ Proposal submitted by the Remuneration Committee regarding the distribution amount of year-end bonuses for the Company's managers for 2025. ▪ The Remuneration Committee submitted the proposal on the salary structure and annual salary adjustment for managers for 2026. ▪ Proposal to set the capital increase record date for the issuance of common shares upon exercise of employee stock options under the Company's 2023 first issuance of employee stock option certificates. ▪ The Company's 2025 consolidated financial statements and parent company only financial statements. ▪ Evaluation of the independence and competence of the Company's CPAs. ▪ Proposal to establish the internal audit plan of subsidiaries for 2026. ▪ The Company's bank credit facility limits.
2026.03.06	<ul style="list-style-type: none"> ▪ Ratification of renewal of directors' and officers' liability insurance. ▪ The Company's 2025 "Assessment of Internal Control Effectiveness" and "Internal Control System Statement." ▪ The Company's 2025 Business Report. ▪ The Company's 2025 earnings distribution plan. ▪ Proposal on the distribution of employee and director remuneration for the Company for 2025. ▪ Report on the Company's related party transactions for 2025.

Date	Key resolutions
	<ul style="list-style-type: none"> ▪ Proposal to amend the Company's "Articles of Incorporation". ▪ Proposal to amend the Company's "Procedures for Acquisition or Disposal of Assets." ▪ Proposal to establish matters related to the convening of the 2026 annual general shareholders' meeting.

2. Major resolutions of the shareholders' meeting and their implementation status:

Date	Resolutions of the shareholders' meeting	Implementation status																
2025 annual general shareholders' meeting (June 17, 2025)	Report on the Company's 2024 business operations.	Implemented in accordance with the resolution.																
	Report on the distribution of employee and director remuneration for 2024.	Implemented in accordance with the resolution.																
	Approval of the 2024 business report and financial statements.	Approved as resolved.																
	Approval of the Company's 2024 earnings distribution proposal.	The Company's 2024 earnings were subject to statutory tax withholding, a 10% allocation to legal reserve, and the reversal of previously appropriated special reserve. No dividends will be distributed for this year in order to strengthen working capital.																
	Amendments to the Company's Articles of Incorporation.	Operations have been conducted in accordance with the amended Articles of Incorporation.																
	Full re-election of seven directors of the Company for the 5th term (including three independent directors).	The list of elected candidates is as follows: <table><tr><th>Title</th><th>Name</th></tr><tr><td>Director</td><td>Representative, Quanta Storage Inc.: Ho, Shih-Chih</td></tr><tr><td>Director</td><td>Representative, Quanta Storage Inc.: Huang, Shih-Jung</td></tr><tr><td>Director</td><td>Chen, Shang-Hao</td></tr><tr><td>Director</td><td>Omron Taiwan Electronics Inc.</td></tr><tr><td>Independent Director</td><td>Kuo, Chung-Hsien</td></tr><tr><td>Independent Director</td><td>Song, Kai-Tai</td></tr><tr><td>Independent Director</td><td>Wang, Shu-Fen</td></tr></table>	Title	Name	Director	Representative, Quanta Storage Inc.: Ho, Shih-Chih	Director	Representative, Quanta Storage Inc.: Huang, Shih-Jung	Director	Chen, Shang-Hao	Director	Omron Taiwan Electronics Inc.	Independent Director	Kuo, Chung-Hsien	Independent Director	Song, Kai-Tai	Independent Director	Wang, Shu-Fen
	Title	Name																
	Director	Representative, Quanta Storage Inc.: Ho, Shih-Chih																
	Director	Representative, Quanta Storage Inc.: Huang, Shih-Jung																
Director	Chen, Shang-Hao																	
Director	Omron Taiwan Electronics Inc.																	
Independent Director	Kuo, Chung-Hsien																	
Independent Director	Song, Kai-Tai																	
Independent Director	Wang, Shu-Fen																	
Approval of the resolution to lift restrictions on newly elected directors and their representatives.	Implemented in accordance with the resolution.																	

(XII) For the most recent year and up to the publication date of the annual report, if any directors had dissenting opinions on major resolutions approved by the Board of Directors that were recorded or submitted in written form, the main contents thereof:

No dissenting opinions from directors on major resolutions approved by the Board of Directors have occurred during the most recent year and up to the publication date of the annual report.

IV. CPA audit fee information:

- (I) Amounts of audit fees and non-audit fees paid to the CPA, their accounting firm, and related entities, as well as the nature of non-audit services provided:

Unit: NT\$ thousands

Name of accounting firm	CPA's name	Audit period	Audit fees	Non-audit fees	Total	Remarks
KPMG Taiwan	Lien, Shu-Ling	2025/1/1 - 2025/12/31	2,130	925	3,055	Non-audit fees include tax-related services, internal control special review services, verification services for capital increase upon listing, and change registration services.
	Chen, Yi-Chun					
	Chang, Chih					

- (II) Where the accounting firm was changed and the audit fees paid in the year of change were lower than those in the preceding year: No such situation.

- (III) Where audit fees decreased by more than 10% compared with the preceding year, the amount, percentage, and reasons for the reduction in audit fees shall be disclosed: No such situation.

V. Information on change of CPA: None.

VI. Whether the Company's Chairman, President, or managers responsible for finance or accounting have, within the past year, been employed by the auditing CPA's firm or its related entities: None.

VII. Changes in share transfers and pledges by directors, managers, and shareholders holding more than 10% of shares for the most recent year and up to the publication date of the annual report:

- (I) Changes in shareholdings of directors, managers, and major shareholders:

Unit: Thousand shares

Title	Name	2025		March 29, 2026	
		Increase (decrease) in number of shares held	Increase (decrease) in number of shares pledged	Increase (decrease) in number of shares held	Increase (decrease) in number of shares pledged
Chairman	Quanta Storage Inc.	(700)	-	-	-
	Representative: Ho, Shih-Chih	-	-	-	-
Director	Quanta Storage Inc.	(700)	-	-	-
	Representative: Chang, Chia-Feng (Note 1)	-	-	Not Applicable	Not Applicable
	Representative: Huang, Shih-Jung	-	-	-	-
Director & President	Chen, Shang-Hao	-	-	-	-
Director	Omron Taiwan Electronics Inc.	(100)	-	-	-
	Representative: Olivier Welker	-	-	-	-
Independent Director	Kuo, Chung-Hsien	-	-	-	-
Independent Director	Song, Kai-Tai	-	-	-	-
Independent Director	Wang, Shu-Fen	-	-	-	-
Shareholders holding more than 10% of shares	Quanta Storage Inc.	(700)	-	-	-
	Omron Taiwan Electronics Inc.	(100)	-	-	-
Vice President	Huang, Shih-Jung	-	-	-	-
Vice President	Wang, Wei-Lin	(92)	-	-	-
Associate Vice President	Kao, Ming-Hsi	-	-	-	-
Associate Vice President	Chen, Song-Ruei	2	-	-	-
Associate Vice President	Chang, Chun-Hui	(17)	-	-	-

Note 1: Quanta Storage Inc. reappointed Mr. Huang, Shih-Jung on March 14, 2025, to replace Mr. Chang, Chia-Feng as the corporate director representative. The shareholding changes are disclosed up to the date of resignation.

(II) Share transfer information: None.

(III) Shareholder pledge information: None.

VIII. Information on whether the top ten shareholders by shareholding percentage are related parties to each other or are spouses or relatives within the second degree of kinship:

March 29, 2026; Unit: Shares

Name	Shares held by the individual		Shares held by spouse and minor children		Total shares held in the name of others		For the top ten shareholders, if any are related parties to each other or are spouses or relatives within the second degree of kinship, their names and relationships.		Remarks
	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Number of Shares	Shareholding ratio	Name (or full name)	Relationship	
Quanta Storage Inc.	69,757,000	66.68%	-	-	-	-	None	None	Director of the Company
Representative: Ho, Shih-Chih	300,000	0.29%	-	-	-	-	None	None	
Omron Taiwan Electronics Inc.	9,900,000	9.46%	-	-	-	-	None	None	Director of the Company
Representative: Nakanouchi Daisuke	-	-	-	-	-	-	None	None	
Lin, Yi-Ching	606,000	0.58%	-	-	-	-	None	None	
Taishin Life Insurance Discretionary Investment Account – Phase 1 (Managed by Taishin Securities Investment Trust)	580,000	0.55%	-	-	-	-	None	None	
Chen, Shang-Hao	300,000	0.29%	-	-	-	-	None	None	Director of the Company
Ho, Shih-Chih	300,000	0.29%					None	None	Director of the Company
Huang, Shih-Jung	200,000	0.19%					None	None	Director of the Company
Huang Hsiang Construction Corporation	183,000	0.17%					None	None	
TaiDoc Technology Corporation	160,000	0.15%					None	None	
Chen, Song-Ruei	153,000	0.15%	-	-	-	-	None	None	

IX. The number of shares held by the Company, its directors, managers, and enterprises directly or indirectly controlled by the Company in the same investee company, and the consolidated shareholding percentage calculated on an aggregated basis.

March 29, 2026; Unit: Shares

Investees	Investments by the Company		Investments by directors, managers, and enterprises directly or indirectly controlled		Comprehensive investment	
	Number of Shares	Shareholding Percentage	Number of Shares	Shareholding Percentage	Number of Shares	Shareholding Percentage
Techman Robot (Hong Kong) Ltd.	4,000,000	100%	-	-	4,000,000	100%
Techman Robot (Shanghai) Ltd.	-	100%	-	-	-	100%
Techman Robot Global Investment Limited	50	100%	-	-	50	100%

Three.Fundraising status

I. Capital and shares

(I) Source of capital

Unit: Thousand shares; NT\$ thousands

Year/ Month	Issue price (NT\$)	Authorized share capital		Paid-in capital		Remarks		
		Number of Shares	Amount	Number of Shares	Amount	Source of capital	Where contributions are made in kind other than cash	Others
2015.09	10	2,500	25,000	2,500	25,000	Paid-in capital at incorporation	None	Note 1
2016.08	10	30,000	300,000	10,000	100,000	Cash capital increase: NT\$75,000 thousand	None	Note 2
2017.05	10	30,000	300,000	20,000	200,000	Cash capital increase: NT\$100,000 thousand	None	Note 3
2018.08	10	50,000	500,000	30,000	300,000	Cash capital increase: NT\$100,000 thousand	None	Note 4
2019.03	10	50,000	500,000	32,700	327,000	Capital increase from earnings: NT\$27,000 thousand	None	Note 5
2019.10	10	100,000	1,000,000	50,000	500,000	Cash capital increase: NT\$173,000 thousand	None	Note 6
2020.03	13.5	120,000	1,200,000	54,550	545,500	Issuance of new shares from employee stock option exercises: NT\$45,500 thousand	None	Note 7
2020.10	13.5	120,000	1,200,000	80,000	800,000	Cash capital increase: NT\$254,500 thousand	None	Note 8
2021.12	60	120,000	1,200,000	90,000	900,000	Cash capital increase - private placement: NT\$100,000 thousand	None	Note 9
2025.09	238	120,000	1,200,000	102,800	1,028,000	Cash capital increase: NT\$128,000 thousand	None	Note 10
2026.02	57.2	120,000	1,200,000	104,609	1,046,090	Issuance of new shares from employee stock option exercises: NT\$18,090 thousand	None	Note 11

Note 1: Letter Fu-Chan-Yeh-Shang-Zi No. 10488384700 dated September 18, 2015

Note 2: Letter Fu-Jing-Deng-Zi No. 10590815460 dated September 20, 2016

Note 3: Letter Fu-Jing-Deng-Zi No. 10690868050 dated June 7, 2017

Note 4: Letter Fu-Jing-Deng-Zi No. 10790980240 dated September 4, 2018

Note 5: Letter Fu-Jing-Deng-Zi No. 10890810530 dated April 2, 2019

Note 6: Letter Jing-Shou-Shang-Zi No. 10801152200 dated November 7, 2019

Note 7: Letter Jing-Shou-Shang-Zi No. 10901048520 dated April 20, 2020

Note 8: Letter Jing-Shou-Shang-Zi No. 10901205540 dated November 17, 2020

Note 9: Letter Jing-Shou-Shang-Zi No. 11101002670 dated January 19, 2022

Note 10: Letter Jing-Shou-Shang-Zi No. 11430161870 dated November 5, 2025

Note 11: Letter Jing-Shou-Shang-Zi No. 11530019830 dated February 12, 2026

Types of shares	Authorized share capital			Remarks
	Outstanding shares	Unissued shares	Total	
Common shares	104,609,000 shares	15,391,000 shares	120,000,000 shares	Listed company shares.

(II) List of major shareholders (shareholders holding 5% or more of shares, or ranking among the top ten shareholders by shareholding percentage)

March 29, 2026; Unit: Shares; %

Name of Major Shareholder	Number of Shares Held	Shareholding Percentage
Quanta Storage Inc.	69,757,000	66.68%
Omron Taiwan Electronics Inc.	9,900,000	9.46%
Lin, Yi-Ching	606,000	0.58%
Taishin Life Insurance Discretionary Investment Account – Phase 1 (Managed by Taishin Securities Investment Trust)	580,000	0.55%
Chen, Shang-Hao	300,000	0.29%
Ho, Shih-Chih	300,000	0.29%
Huang, Shih-Jung	200,000	0.19%
Huang Hsiang Construction Corporation	183,000	0.17%
TaiDoc Technology Corporation	160,000	0.15%
Chen, Song-Ruei	153,000	0.15%

(III) Dividend policy and implementation status of the Company

1. Dividend policy as stipulated in the Company's Articles of Incorporation

If the Company has annual profits in its final accounts, after paying taxes in accordance with law and offsetting prior years' losses, any remaining surplus shall first be allocated 10% as legal reserve. However, this requirement does not apply once the accumulated legal reserve has reached the Company's paid-in capital. The remaining amount shall then be allocated or reversed as a special reserve in accordance with laws or competent authority regulations. Any remaining surplus, together with accumulated undistributed earnings from prior years, shall constitute distributable earnings. The Board of Directors shall propose the earnings distribution proposal and submit it to the shareholders' meeting for resolution and distribution. However, cash dividends may be distributed upon resolution by the Board of Directors with the attendance of more than two-thirds of the directors and the approval of more than half of the directors present, and shall be reported to the shareholders' meeting.

The Company's dividend policy is based on financial, business, and operational considerations. Earnings distribution may be made in the form of cash dividends or stock dividends. Each year, not less than 10% of the distributable earnings for the current year shall be allocated as dividends to shareholders, of which cash dividends

shall not be less than 10% of the total dividends. However, in the case of special circumstances or when accumulated distributable earnings are less than 50% of paid-in capital, no distribution may be made.

2. Proposed dividend distribution for this shareholders' meeting

- The Company's earnings distribution proposal is handled in accordance with the Company Act and Article 27 of the Company's Articles of Incorporation.
- The Board of Directors resolved the cash dividend distribution for 2025 as follows, which will be reported to the annual general shareholders' meeting in accordance with the law:

Year	Date of Board of Directors' meeting (YYYY/MM/DD)	Dividend per share (NT\$)	Total distribution amount (NT\$)	Distribution date
2025	2026/3/6	1	104,609,000	To be determined

- Cash dividends shall be distributed rounded down to the nearest NT\$1, and any fractional amounts shall be aggregated and recognized as other income of the Company.

(IV) Impact of proposed bonus share distribution from retained earnings on the Company's operating performance and earnings per share: Not applicable.

(V) Employee and director remuneration:

1. The proportion or range of employee and director remuneration as stated in the Company's Articles of Incorporation:

If the Company has annual profits in its final accounts, no less than 5% shall be allocated as employee remuneration, and no more than 3% shall be allocated as director remuneration. However, if the Company still has accumulated losses, an amount shall first be reserved to cover such losses.

Of the total employee remuneration appropriated under the preceding paragraph, no less than 10% shall be distributed to entry-level employees.

2. The basis for estimating employee and director remuneration for the current period, the basis for calculating the number of shares for employee remuneration distributed in the form of stock, and the accounting treatment when the actual distribution amount differs from the estimated amount:

The Company recognizes the estimated amounts of employee and director remuneration for distribution in accordance with its Articles of Incorporation in the

current year's accounts. If the amount approved by the Board of Directors changes significantly, it is treated as a change in accounting estimate and adjusted in the accounts in the year of resolution.

3. Distribution of remuneration approved by the Board of Directors:

- (1) Amounts of employee and director remuneration distributed in cash or shares. If there is a difference from the estimated amount recognized as expense in the accounting year, the difference, reasons, and treatment shall be disclosed.

The Company's 2025 employee and director remuneration distribution was approved by the Board of Directors on March 6, 2026. It is proposed to distribute employee remuneration in cash of NT\$12,566,055 and director remuneration of NT\$0, of which NT\$3,769,817 is allocated to entry-level employees. This is consistent with the estimated amounts; therefore, there is no difference in expense recognition.

- (2) The ratio of employee remuneration distributed in the form of stock to the sum of after-tax net profit in the parent company only financial statements and total employee remuneration for the period: None.

4. Actual distribution of employee and director remuneration in the previous year (including number of shares distributed, amounts, and share price), and if there are differences from the recognized employee and director remuneration, the differences, reasons, and treatment shall be disclosed:

The Company's 2024 employee and director remuneration distribution was approved by the Board of Directors on March 31, 2025. It is proposed to distribute employee remuneration in cash of NT\$9,337,865 and director remuneration of NT\$0, which is consistent with the estimated amounts; therefore, there is no difference in expense recognition.

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

II. Corporate bond issuance: None.

III. Preferred share issuance: None.

IV. Overseas depository receipts: None.

V. Employee stock option issuance:

- (I) Status of outstanding employee stock option certificates as of the publication date of the annual report and their impact on shareholders' equity

Types of employee stock options	Second issuance (tranche) in 2023 Employee stock options
Effective filing date and total number of units	September 14, 2023; 3,000 units (1,000 shares per unit)
Issue date	July 1, 2024
Validity period	27 months
Number of units issued	1,176 units
Remaining issuable units	0 units
The ratio of shares eligible for subscription to the total number of issued shares	1.12419%
Subscription period	2026/7/1 - 2026/9/30
Exercise method	Issuance of new common shares
Restricted subscription period and ratio (%)	Upon the completion of two years: 100%
Shares exercised and acquired	0 shares
Amount of exercised subscription	NT\$0
Amount of unexercised subscription	1,176 units
For unexercised subscriptions, the subscription price per share	NT\$60 per share
The ratio of unexercised subscription units relative to total issued shares (%)	1.12419%
Impact on shareholders' equity	The unexercised subscription units account for 1.12419% of the total issued shares and are not expected to have a material impact on the Company's shareholders' equity.

(II) As of the publication date of the annual report, the names of managers and the top ten employees holding employee stock option certificates, along with the number of options granted and subscription status:

Unit: Thousand shares; NT\$ thousands

	Title	Name	Number of shares subscribed	The ratio of shares obtained through subscription relative to total issued shares	Exercised				Unexercised			
					Number of shares subscribed	Subscription price	Subscription amount	The ratio of subscribed shares relative to total issued shares	Number of shares subscribed	Subscription price	Subscription amount	The ratio of subscribed shares relative to total issued shares
Manager	None											
Employees	Engineer	Chien, Jui-Chi	150	0.14%					150	60	9,000	0.14%
	Engineer	Chen, Ssu-Yu										
	Engineer	Wu, Yu-Hsiung										
	Engineer	Chen, Li-Chu										
	Engineer	Huang, Chung-Jui										
	Engineer	Chen, Han-Wen										
	Engineer	Li, Cheng-Chang										
	Engineer	Yeh, Wen-Hsiang										
	Engineer	Su, Sheng-Che										
	Engineer	Sun, Yi-Chun										

VI. RSAs: None.

VII. Status of mergers and acquisitions (including mergers, acquisitions, and spin-offs): None.

VIII. Implementation status of the capital utilization plan:

As of the quarter prior to the publication date of the annual report, for previous issuances or private placements of securities that have not yet been completed, or those completed within the past three years with expected benefits not yet realized: Not applicable.

Four. Operating Results

I. Business content

(I) Business scope

1. Principal business activities

Business item code	Business item
CB01010	Mechanical Equipment Manufacturing
CC01010	Manufacture of Power Generation, Transmission and Distribution Machinery
CC01030	Electrical Appliances and Audiovisual Electronic Products Manufacturing
CC01080	Electronics Components Manufacturing
CD01030	Motor Vehicles and Parts Manufacturing
F113010	Wholesale of Machinery
F114010	Wholesale of Motor Vehicles
F114050	Wholesale of Tires
F119010	Wholesale of Electronic Materials
F213010	Retail Sale of Electrical Appliances
F213080	Retail Sale of Machinery and Tools
F214010	Retail Sale of Motor Vehicles
F214050	Retail Sale of Tires
F219010	Retail Sale of Electronic Materials
F401010	International Trade
JA01010	Automobile Repair
JA01990	Other Automobile Services
JA02010	Electric Appliance and Electronic Products Repair
JE01010	Rental and Leasing
ZZ99999	All business activities that are not prohibited or restricted by law, except those that are subject to special approval

2. Major products and their revenue proportions:

Unit: NT\$ thousands

Item \ Year	2024		2025	
	Amount of	Operating	Amount of	Operating
Sales of robotic arms and related components	1,402,207	94.68%	1,528,246	83.87%
Automation integration solutions	66,998	4.52%	280,539	15.40%
Others	11,832	0.80%	13,310	0.73%
Total	1,481,037	100.00%	1,822,095	100.00%

3. The Company's current primary products (services) include:

The Company currently offers two series of collaborative robots, both compliant with the industrial robot standard ISO 10218-1 and the safety requirements for collaborative

industrial robot systems ISO/TS 15066. In addition to the TM AI Robot series, the newly launched TM AI Cobot S series is also available. Each series offers multiple payload and reach configurations to accommodate different application environments. The newly launched TM AI Cobot S series is equipped with dual-channel safety function configuration, achieving a safety performance level compliant with ISO 13849-1 PLd Category 3 and obtaining TÜV certification. This specification fully meets the safety requirements of the automotive industry and can also be applied to all human-robot collaboration scenarios. In addition, in response to demand for higher payload capacity, the Company has also launched the TM25S and TM30S models, thereby fulfilling requirements across all payload ranges.

The built-in AI vision system features intelligent capabilities that enable users to get started more easily and quickly. Its vision positioning function can meet the needs of flexible incoming materials on production lines, while its vision inspection function enables quality control during manufacturing. In addition, no extra hardware or software integration is required, which significantly reduces system integrators' integration costs. To meet market demand, particularly in semiconductor applications, the Company has launched a mobile robot series, enabling users to integrate and operate it with AMRs. For Industry 4.0 IoT applications, the system supports multiple communication protocols such as Modbus, PROFINET, and EtherNet/IP, offering high communication compatibility while significantly reducing system integrators' integration time. In terms of industrial robot standards, the Company has also obtained SEMI S2 certification, enabling the semiconductor industry to adopt Techman Robot solutions. In recent years, the warehousing and logistics industry has increasingly adopted robots to replace human labor. Techman Robot has launched a comprehensive solution, the Total Solution TM Palletizing Operator. The palletizing robot solution is applicable across all models and, combined with simplified project scripts, an operation wizard, and offline simulation software, enables users to evaluate and develop scripts in advance, enhances user experience, and improves maintainability.

In recent years, AI applications across various fields have been rapidly expanding. The Company and its subsidiaries are also committed to applying AI in robotic arms and automation solutions, and have developed Techman collaborative robots into one of the world's most advanced AI cobots. With a native built-in vision system and AI inference engine, users can access advanced AI recognition technologies without additional cost, including AI classification, AI object detection, AI segmentation, AI anomaly detection, and AI OCR, thereby meeting and addressing various AOI inspection needs on production lines,

such as assembly verification, inventory counting, and visual defect inspection. In addition, all inspection images can be archived and re-verified through the TM Image Manager image management software, creating a digital visual record for all products produced on the production line and achieving product traceability.

As upstream and downstream ecosystems become increasingly interconnected, the Company has developed the TM Craft tool to assist equipment manufacturers and system integrators in using the TM AI Robot interface to develop their own human-machine interfaces and applications, thereby reducing production and manufacturing costs while also lowering the difficulty of system maintenance.

In addition, the Company and its subsidiaries provide customers with comprehensive automation system planning and implementation services, specializing in customized complete solutions. The process covers solution evaluation, mechanical design, subcontracting and system installation, and robot programming in a fully integrated workflow. Through the built-in intelligent vision of Techman Robot, the requirement for high-precision peripheral positioning is significantly reduced, thereby lowering the complexity and cost of fixture design. By matching data characteristics with appropriate systems, the solution can greatly reduce expenditure on peripheral electrical control equipment and integration complexity, enhance system intelligence, simplify overall automation complexity, and reduce post-maintenance manpower, enabling customers to successfully adopt automated production and achieve tangible benefits.

4. Planned new products (services) to be developed by the Company:

- (1) Nano Version control cabinet: An ultra-compact electrical control hardware developed for space-constrained applications.
- (2) The Cleanest Robot Arm: A highly integrated robotic arm with end-effector integration of high-current and image transmission interfaces.
- (3) Instant Random Bin Picking (RBP): A 3D vision-based unstructured object picking solution designed specifically for e-commerce and logistics applications.
- (4) TM AI+ AI model automatic training software: an operator-friendly re-verification interface, automatic model training, and automated model deployment mechanism, designed to lower the barriers to AI adoption and reduce operational complexity.
- (5) Humanoid robot research platform: A general-purpose humanoid robot hardware platform featuring foot balance and dexterous hand control.
- (6) TM3S: With a body weight of less than 12 kg, designed for applications such as ship cabins, pipelines, or high-altitude maintenance where traditional welding robots cannot reach, as well as automated loading and unloading in compact factory environments.

(II) Industry overview

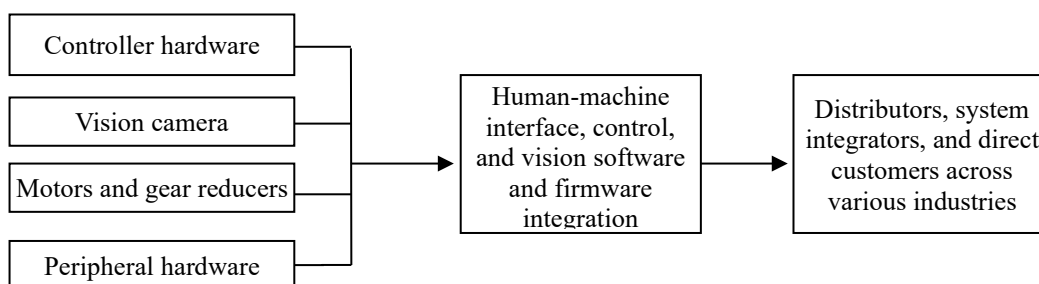
1. Current status and development of the industry

In addition to the continuous rise in labor costs under the traditional “world factory” model, demand for automation has surged in recent years. The global decline in birth rates has severely impacted manufacturing capacity, making the use of robots to replace human labor and address labor shortages an increasingly important future requirement and investment focus for the manufacturing industry. From 2020 to the present, in addition to the electronics and automotive industries, other industries such as food, pharmaceuticals, and healthcare have increasingly shifted toward production automation due to the COVID-19 pandemic. Overall, the scope of robotics is no longer limited to repetitive, monotonous, or 3D (Dirty, Dangerous, Dull) production tasks. Instead, demand has significantly increased for intelligent applications, human-robot collaboration, and ease of operation. This represents the most important development focus of collaborative robots and Industry 4.0 industrial intelligence. The development of collaborative robots will break the traditional industrial robot application market and create a new blue ocean market.

A complete automation system includes components such as robotic arms, bases, grippers, vision systems, and PLCs, as well as mechanical design and outsourced assembly, and requires digital electromechanical and software engineers to spend several months developing and tuning each module to achieve the required system functions. In particular, engineering labor costs may account for as much as 40-50% of total automation system costs. Techman Robot and its subsidiaries, driven by technological innovation, fundamentally address the lack of intelligence in traditional robotics. Techman Robot is characterized by Smart, Simple, and Safe, where Smart refers to the seamless integration of robotic arms with built-in AI vision, enabling the robot to see incoming materials for position compensation, and simultaneously collect production serial numbers and information and perform AOI quality inspection analysis. Simple refers to the enhancement of software technology that integrates robot arm programming, vision recognition programming, and human-machine interfaces into graphical programming, significantly lowering the barrier for users to operate robotic arms, similar to the paradigm shift brought about by smartphones. Safe means that Techman Robot and its subsidiaries comply with the ISO/TS 15066 safety standard, which reduces the need for safety fencing costs. In addition, due to the robot arm’s inherent safety features and lightweight design, it can be applied in service industries, such as kitchen applications in food preparation (e.g., takoyaki production) and related industrial chains. In the future intelligent robotics industry,

intelligent software will be the key to competitive success, which is precisely the Company's and its subsidiaries' strong competitive advantage in the robotics industry. The Company and its subsidiaries have established a robotics technology development team centered on core hardware and software R&D. Based on strong IT software capabilities, together with a robotics vision AI team, the Company has formed a comprehensive and fully integrated hardware and software team. The Company and its subsidiaries' R&D team has full control over key core robotics technologies, including axis servo control, motors, drive circuits, real-time motion control cores, vision algorithms, mechanical structural design, and human-machine interfaces, all of which are independently developed in-house. In the future, the Company will further focus on AI technology, digital twin systems, and smart manufacturing management software development to make its products more intelligent, comprehensive, and system-oriented. In terms of safety robotic systems, through TÜV certification and the development of collaborative robots with higher payloads, higher speeds, and enhanced safety, the Company aims to meet a broader range of industrial application needs. With a complete and strong development team, Techman Robot is able to continuously maintain a leading position in both technology and products in the global collaborative robot market.

2. The relationships between upstream, midstream, and downstream industries



3. Future development trends of products

“Smart manufacturing” is not only a global trend but also an important driver of Taiwan's competitiveness. Taiwan's manufacturing industry is dominated by small and medium-sized enterprises. In recent years, its production model has gradually shifted from mass production driven by cost efficiency to a customized, low-volume, high-variety model. Therefore, introducing smart manufacturing and cross-domain cyber-physical integration will effectively enable cost control and enhance production efficiency, thereby establishing a new production system. The Company adheres to establishing Taiwan as the base for its production processes, encompassing product R&D, production, and manufacturing to form an industrial chain, thereby promoting the development of Taiwan's smart manufacturing

industry and enhancing the international competitiveness of Taiwan's smart machinery industry. The factory has established stringent production and quality control standards, enabling Techman Robot to gain international recognition for its first-class products and uphold the prestige of "Made in Taiwan."

Techman Robot and its subsidiaries have become leading manufacturers of collaborative robots worldwide, primarily due to the integration of vision and AI functions into robotic arms, which are sold as standard features. Through advancements in software technology, robotic arm programming, vision recognition programming, and human-machine interfaces are integrated into a single control box and a single software platform, significantly lowering the barrier for users to learn how to operate the robotic arm. Techman Robot and its subsidiaries aim to provide customers with comprehensive smart manufacturing solutions, helping customers optimize production processes, reduce costs and time, and enhance production efficiency, while assisting decision-makers in monitoring conditions of all scales and responding swiftly to make accurate decisions, in order to maintain a leading market position, meet user needs, and embrace the smart factories of the Industry 4.0 era. According to a report by Grand View Research, the collaborative robot market is expected to grow significantly, with the global market size estimated at approximately USD 2.28 billion in 2026, and a compound annual growth rate (CAGR) of 20.15% during the period from 2026 to 2031. The primary drivers of market growth stem from increasing demand for automation across various industries, including manufacturing, healthcare, automotive, and logistics. Enterprises are seeking cost-effective and flexible automation solutions to enhance productivity and reduce human error. Collaborative robots (cobots) provide unique advantages by working alongside humans, enhancing efficiency without the need for costly safety barriers, which is driving broader adoption across industries and is expected to further promote market growth in the coming years.

With AI technology becoming increasingly mature, Techman Robot adheres to a no-code software development philosophy and is committed to transforming AI technologies into practical tools. Through a user-friendly interface, users can easily train customized AI models and deploy them in practical applications without writing any code.

4. Market competition

The collaborative robotic arm market is a perfectly competitive market, and competitors can be categorized into three groups. The first includes Universal Robots, which currently holds a relatively high market share. The second consists of traditional industrial robotic arm manufacturers such as Fanuc, Yaskawa, Nachi, Denso, and

Mitsubishi Electric, which have also entered the competition. The third group comprises new entrants. As various industries increasingly adopt automation and demand for collaborative robotic arms continues to rise, many new companies, primarily from China and South Korea, have entered this field.

The following outlines how Techman Robot achieves market differentiation and its strategies for competing with global brands:

- (1) Built-in vision and AI system: Traditional automation solutions that combine robotic arms with vision systems often rely on system integrators to select suitable robotic arms and vision solutions, and to carry out system integration and commissioning. This results in additional hardware, software, and integration costs. In fact, the expenses arising from integrating traditional robotic arms with vision systems typically account for the majority of the total cost. To differentiate itself from competitors in the market and reduce customers' overall costs, Techman Robot has developed collaborative robots with built-in 2D vision systems. This approach minimizes the need for third-party vision software and hardware integration, while providing positioning and inspection capabilities. The company also continues to develop new technologies to maintain its leading edge in the market.

With the evolution and maturation of AI technology, it has become a key driving force of the industrial revolution. Techman Robot has explored multiple proof-of-concept applications of digital twins in robotic arms, including anomaly image generation for defect inspection, data generation for 3D random picking and AI recognition model training, as well as the use of AI generative techniques to produce large volumes of stacked carton images for training a general-purpose box recognition AI model. In addition, to lower the barrier for users to adopt AI, Techman Robot has launched TM AI+ Trainer, a no-code, fully image-based AI labeling and training software, enabling users without an AI background to quickly get started and implement AI functions.

Through flexible modular vision programming software, Techman enables users to combine different functional image recognition modules, including both traditional machine vision and AI vision functions, to meet requirements such as positioning, identification, measurement, and barcode reading.

- (2) Deep cultivation of application requirements across global regions: Currently, the global industrial control market primarily adopts mainstream communication protocols such as Profinet, EtherCAT, and Ethernet/IP. To comply with standard communication

protocols, Techman Robot has actively invested in the development of Profinet communication support and obtained certification for the industrial Ethernet communication protocol issued by PI (Profibus & Profinet International). At the same time, it has also developed the Ethernet/IP communication protocol and obtained certification from the ODVA international organization, thereby reducing integration difficulty for users.

- (3) Meeting application needs across various industries: To broaden its applications, Techman Robot has also obtained SEMI S2 certification and has actively deepened its presence in the semiconductor industry. In addition, the traditional limitation of robotic arms to a single handling function has been overcome by robotic arms integrated with AI vision. Through the new product concept of AI combined with robotic arms, the system can use AI technology to determine whether external conditions are compliant and whether any abnormalities exist before and after any operation, thereby guiding the robot to respond and take appropriate actions, ultimately improving production quality and yield.

(III) Technology and R&D overview

1. R&D expenditures

Unit: NT\$ thousands

Item/Year	2025	As of March 31, 2026
R&D expenses	384,500	100,597

2. Technologies or products successfully developed

Year	Technologies or products successfully developed
2016-2017	TM5 Series - The world's first collaborative robot with an integrated vision system was launched, along with the simultaneous release of mobile
2017-2018	TM12 and TM14 Series - Featuring payload capacities greater than those of collaborative robots with the same arm length currently available on the market
2019-2020	TM Palletizing Operator - Providing an optimal palletizing solution that can be quickly learned in just five minutes
2020-2021	TM AI+ - Enabling machines to learn methods for object recognition and classification, addressing problems that are difficult for traditional vision systems to handle
2021-2022	TM5S/TM7S/TM12S/TM14S - Obtained TÜV certification, establishing a more comprehensive safety system. AI Cobot - Not only enabling safe collaboration, but also delivering intelligent capabilities More comprehensively integrating AI with collaborative robots to establish the next-generation AI Cobot standard.
2022-2023	High-payload collaborative robot TM25S launched.
2023-2024	High-payload collaborative robot TM30S launched.
2024-2025	Collaborative robots TM6S and TM20S launched, with Xplore I introduced.

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

1. Short-term business development plan

The collaborative robotic arm products of the Company and its subsidiaries have been on sale since the end of 2016. The development of distribution channels and strategic customers has consistently been a key focus of operations. The following analysis outlines the short-term business development plan:

- AI Cobot: Techman Robot is currently upgrading its products to AI Cobots. An AI Cobot is a collaborative robot with a built-in vision system and AI capabilities, which can enhance overall production efficiency and improve manufacturing quality. Helps establish a harmonious working environment, improves production conditions through innovative collaboration models, targets customers' quality inspection needs, and provides highly integrated solutions.
- Channel development: Techman Robot has currently established approximately 200 distributors and system integrators, and has also entered into cooperation agreements with multiple globally renowned enterprises. Its partners are distributed across Europe, Asia, the Americas, and Australia, continuously expanding its global presence.
- Customer development: By deepening relationships with existing customers and expanding the applications of Techman Robot's robotic arms to broaden the market,

the Company can strengthen its R&D capabilities, progressively enhance its competitive advantages, and attract more international manufacturers and resources to participate in Techman Robot's Plug & Play ecosystem and integrated sales and service network.

- Industry development: From the perspective of customers' actual operational needs, actively developing demand in key local industries across different regions. In addition to the electronics and semiconductor industries, where Taiwan holds a home-ground advantage, Techman Robot has also been developing a diverse range of industries worldwide. In addition to the automotive industry, machining industry, and education-related projects, this year the focus is on the semiconductor, EV car, logistics, food, and energy industries, providing customers with comprehensive solutions.
- Marketing promotion: Leveraging international exhibitions to showcase new products and enhance the visibility of the Techman Robot brand at exhibition venues. In addition, promotion is carried out through collaboration with government-related organizations or through seminars targeted at specific customers, providing more in-depth analysis of the benefits and applications of Techman Robot products in automation implementation.
- Integrated solutions: In addition to selling robotic arms, the Company strengthens integrated hardware and software application solutions, including AI, 3D, and Palletizing Operator, to reinforce the brand image of Techman's collaborative robot total solutions in the international market. Among these, the Welding function targets the welding needs of large workpieces. This year, new products such as TM Image Manager, TM6S, and TM20S will further drive overall sales and increase market share.
- Providing comprehensive automation solution services: In addition to the design and R&D of collaborative robotic arms, the Company and its subsidiaries are also actively developing complete solutions tailored to customers, such as integrating AMR applications in semiconductor and optoelectronic plants, applications in the automotive market, and AI applications in traditional industries, thereby promoting Techman Robot across various industries.

2. Long-term business development plan

The Company's R&D team is investing in software for AI and Industry 4.0 management, and is actively engaged in the development of related applications to support customers in promoting smart factories as part of a long-term plan. In addition to

strengthening the development of factory applications, the Company and its subsidiaries are also expanding into the food and catering sectors, which will help establish a market position distinct from competitors. In addition, beyond its current cooperation with approximately 200 distributors and system integrators worldwide, the Company has established subsidiaries or service offices in Shanghai, Shenzhen, Japan, the United States, Mexico, and the Netherlands. To provide more timely services, the Company's long-term plan also includes the continued expansion of service locations across various regions globally.

II. Market, production, and sales overview

(I) Market analysis

1. Sales regions of major products and services:

Unit: NT\$ thousand; %

Item \ Year		2024		2025	
		Sales revenue	%	Sales revenue	%
Domestic sales		221,694	14.97	341,357	18.73
Export	China	318,615	21.51	527,002	28.92
	Japan	263,308	17.78	204,043	11.20
	Europe	308,435	20.83	282,159	15.49
	Others	368,985	24.91	467,534	25.66
	Subtotal	1,259,343	85.03	1,480,738	81.27
Total		1,481,037	100.00	1,822,095	100.00

2. Market share

The collaborative robots independently developed and designed by the Company have attracted rapid market attention since the official launch of TM5 in 2016, leveraging their distinctive features of integrated vision systems and graphical human-machine interfaces. Subsequently, from 2018 to the present, the Company has successively launched higher-payload models including TM12, TM14, TM20, TM25S, and TM30, and introduced the latest TM6S and TM20S in 2025, establishing a comprehensive product lineup. Leveraging the product advantages and differentiated features of TM AI Cobot, sales have grown rapidly, enabling the Company to secure a position in the global collaborative robot market and become an influential manufacturer. In addition, the Company has entered into a strategic cooperation agreement with OMRON and sells its products through OMRON's global sales channels. The Company and its subsidiaries' business teams are actively expanding industry coverage, targeting sectors such as logistics and automotive, integrating various applications to meet diverse needs.

3. Future market supply and demand conditions and growth potential

With the rise of Industry 4.0 and smart manufacturing, the applications and demand for intelligent robots are increasing day by day. In recent years, the application of robots has emphasized greater intelligence, ease of use, and enhanced safety. Collaborative robots, which work directly alongside humans to perform various tasks, have reduced automation costs and delivered high returns on investment, generating a positive impact on the overall industrial robot market. According to a report by Grand View Research, the collaborative robot market is expected to achieve a compound annual growth rate (CAGR) of 20.15% during the period from 2026 to 2031. Therefore, automation is expected to remain a key issue across industries over the next decade, and the robotics industry will continue to grow accordingly. Collaborative robots, which offer advantages such as flexible manufacturing and ease of operation, are expected to achieve growth rates significantly higher than those of other industries within the automation sector.

4. Competitive niche

- (1) Brand advantage: Techman Robot is currently one of the leading collaborative robot brands in terms of global market share and has also gained validation and recognition from numerous customers worldwide through practical applications. Collaborative robots are still in a growth stage compared to general industrial robots, and more startups and traditional industrial robot manufacturers are expected to enter the market in the future. However, Techman Robot has already taken the lead in establishing brand advantages and entry barriers, securing both technological and cost advantages.
- (2) Innovation and technological leadership: Techman Robot has a top-tier R&D team, with over 90% of its robot series products independently developed and manufactured, enabling full control of key technologies and continuous innovation and breakthroughs. By incorporating vision, robots are equipped with “eyes,” making it the world’s first collaborative robot with a fully integrated intelligent vision system. AI technology has now been further integrated, enabling robots to have not only hands and eyes, but also a brain.
- (3) Taiwan-based production and quality assurance: Techman Robot conducts all assembly and manufacturing in Taiwan, with strict process controls to ensure that quality meets the highest standards.
- (4) Implementation of industry-academia collaboration: The future belongs to automation and robotics. Techman Robot actively collaborates with universities and colleges both domestically and internationally, fulfilling its social responsibility and aiming to cultivate more talent to create greater benefits for society.

5. Favorable and unfavorable factors for future development and corresponding strategies

(1) Favorable factors

- A. Arrival of the Industry 5.0 era: Following the intelligence and data-driven focus of Industry 4.0, manufacturing further emphasizes collaboration between humans and machines, leveraging their respective strengths to achieve optimal cost efficiency, output quality, and quantity. With the rapid development of human-machine collaborative smart manufacturing, demand for collaborative robots across various industries will continue to increase.
- B. Techman Robot was an early entrant into the collaborative robot market and has become a leading brand in this field. It has been granted multiple patents in Taiwan, the United States, and China, with dozens of additional patents currently under review. Techman collaborative robots have also received recognition from renowned award organizations, including the iF Product Design Award, Red Dot Design Award, Golden Pin Design Award, COMPUTEX d&i Awards, and the Taiwan Excellence Award.
- C. Upholding the pride of "Made in Taiwan," the factory has established stringent production and quality control standards, enabling Techman Robot to gain international recognition for its first-class product quality.
- D. The products have been validated in the facilities of the world's largest notebook computer and server OEM manufacturer as well as globally renowned automotive parts manufacturers. Their practicality, functional quality, technical capabilities, and reliability have all been verified and recognized, and they are used in the production of world-class branded products for these top-tier customers.
- E. Its network of partners spans the globe, ensuring timely services. The Company currently collaborates with approximately 200 distributors and system integrators worldwide and has established service locations in Shanghai, Shenzhen, Japan, the United States, Mexico, and the Netherlands.

(2) Unfavorable factors and corresponding strategies

- A. Customers are primarily concentrated in the electronics and technology industries
Strategy: Expand applications across various industries. The Company actively collects intelligence on the introduction of application technologies from key customers, participates in international exhibitions and seminars to stay

informed of market technology trends, and maintains close contact and collaboration with academia to keep abreast of state-of-the-art technological developments. From a technological perspective, robots integrated with 2D and 3D vision perception capabilities have become the mainstream market trend. With the maturation of AI technology, vision recognition capabilities and coverage have expanded, enabling applications such as appearance inspection in the automotive industry. The Company is also investing in the development of Industry 4.0 management software, allowing various industries to rapidly establish smart factories, and is developing secondary development platforms for the OPERATOR series, such as standardized palletizing equipment, to further diversify applications. During the product promotion process, the Company works with demand-side stakeholders and customers to explore the potential of vision systems in various new applications. For example, by integrating mobile platforms (AMR), robots can perform freely mobile transport tasks within facilities, such as in semiconductor environments and inspection applications, or be used in service applications involving human collaboration in daily settings, such as food preparation, food processing, and logistics, thereby creating new blue ocean opportunities for industrial applications.

- B. Compared with robot brands from Europe, Japan, the United States, and China, which benefit from extensive domestic markets and national support that underpin their brand foundations and revenues, Taiwanese brands lack such home-market advantages.

Strategy: Although Taiwan does not have a large domestic factory market by comparison, it is home to many of the world's most important OEM/ODM manufacturers, ranging from semiconductor and electronics companies to traditional sectors such as bicycles and footwear.. Techman Robot can collaborate with major corporate headquarters in Taiwan and then deploy its solutions to those companies' factories worldwide.

- C. Lagging behind major competitors in the establishment of the industrial ecosystem

Strategy: Although the Company possesses advanced R&D capabilities, it only entered the international market in 2017. While it has already established cooperative relationships with dozens of global manufacturers of automation peripheral

products, there remains considerable room for development in Techman Robot's industrial ecosystem in order to provide customers with a sufficient range of peripheral product options. Therefore, the Company actively participates in international exhibitions and seminars and manages community platforms, maintaining a strong presence in the industry to encourage international manufacturers to invest resources and join Techman Robot's Plug & Play ecosystem and integrated sales and service network.

D. Product prices are relatively higher compared to Chinese brands

Strategy: Although the Company's product prices are relatively higher, it differentiates itself in the market. In addition to features such as built-in intelligent vision and graphical interfaces, it also offers a variety of value-added functions, enabling customers to reduce the need for designing and using peripheral components for robotic arms. As a result, customers can reduce equipment integration time and overall automation implementation costs, thereby maintaining a higher level of acceptance of the Company's product pricing

(II) Key applications and manufacturing processes of major products

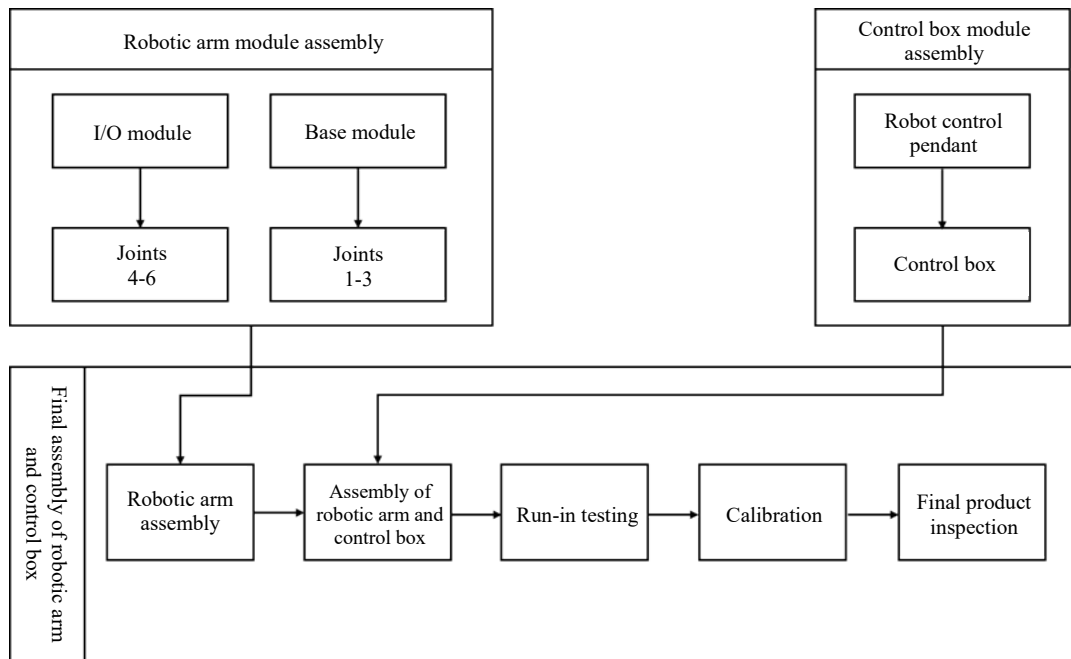
1. Key applications of major products:

Smart manufacturing is an inevitable trend in the future development of industrial manufacturing enterprises and the only path to gaining a competitive advantage in the future market. In smart manufacturing, robots are a critical component and can be integrated with various production processes, such as welding, cutting, material handling, and loading and unloading, with widespread applications in industries including automotive, 3C, services, and food. To date, industrial robots have played a significant role in global economic development, which constitutes the key application of Techman Robot's major products.

As the industrial manufacturing sector becomes increasingly specialized, application scenarios for industrial robots are expanding, and requirements for robot size, weight, and flexibility are becoming more demanding. In the past, due to limitations in ease of use, stability, and intelligence, industrial robots were required to operate within protective enclosures and maintain a certain distance from humans to prevent injury, which limited their practical applications. Today, collaborative robots, characterized by lightweight and flexible features, greatly enhance human-machine collaboration efficiency and are better suited for flexible manufacturing. In addition, collaborative robots offer advantages such as low deployment costs, high flexibility, and strong safety performance, and are therefore

widely adopted across emerging industries.

2. Manufacturing process of major products



(III) Supply status of major raw materials:

Major raw materials	Supply status
Controller components	Quality and supply conditions are stable and reliable
Motors and gear reducers	Quality and supply conditions are stable and reliable
Vision camera components	Quality and supply conditions are stable and reliable
Peripheral hardware	Quality and supply conditions are stable and reliable

(IV) List of major customers and suppliers for the most recent two years:

1. Information on major suppliers for the most recent two years

Unit: NT\$ thousands

	2024				2025				As of March 31, 2026			
	Name	Amount	Percentage of total annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of total annual net purchases (%)	Relationship with the issuer	Name	Amount	Percentage of net purchases for the current year up to the end of the previous quarter (%)	Relationship with the issuer
1	A	183,700	23.77	None	A	153,631	22.99	None	A	39,031	18.42	None
2	B	86,627	11.86	-	B	78,961	11.82	None	B	25,579	12.07	-
	Others	460,006	62.99		Others	435,580	65.19		Others	147,258	69.51	
	Net purchases	730,333	100.00		Net purchases	668,172	100.00		Net purchases	211,868	100.00	

Description of changes: For suppliers whose procurement proportion exceeds 10%, the changes are due to alignment with actual business needs and do not involve any unusual factors.

2. Information on major customers for the most recent two years

Unit: NT\$ thousands

	2024				2025				As of March 31, 2026			
	Name	Amount	Percentage of total annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of total annual net sales (%)	Relationship with the issuer	Name	Amount	Percentage of net sales for the current year up to the end of the previous quarter (%)	Relationship with the issuer
1	OMRON	539,355	36.42	Related party	OMRON	407,790	22.38	Related party	OMRON	90,876	18.80	Related party
2	-	-	-	-	Customer A	200,973	11.03	None	Customer B	53,333	11.03	None
	Others	941,682	63.58		Others	1,213,332	66.59		Others	339,227	70.17	
	Net sales	1,481,037	100.00		Net sales	1,822,095	100.00		Net sales	483,436	100.00	

Description of changes: The primary reason for the changes is fluctuations in customer demand, resulting in increases in sales revenue.

III. Number of employees for the most recent two years

Unit: people; age; years; %

Year		2024	2025	March 31, 2026
Number of employees	Direct employees	44	43	54
	Indirect employees	402	419	418
	Total	446	462	472
Average age		38	38	38
Average years of service		4.37	4.98	5
Educational background distribution ratio	Ph.D. (%)	1.35	1.08	1.06
	Masters (%)	40.13	41.34	41.31
	College (%)	50.45	50.00	50.00
	Senior high school (%)	7.40	6.93	6.78
	Below high school level (%)	0.67	0.65	0.85
	Total (%)	100.00	100.00	100.00

IV. Environmental protection expenditure information

- (I) For the most recent year and up to the date of publication of the annual report, losses incurred due to environmental pollution (including compensation and violations of environmental protection regulations identified through inspections): None.
- (II) Current and future estimated amounts and countermeasures: Not applicable.

V. Labor-management relations

- (I) Employee welfare measures, further education, training, retirement systems and their implementation, as well as labor-management agreements and various measures for safeguarding employee rights:

The Company upholds the principle of providing comprehensive care for employees and has established various welfare measures, resulting in strong employee cohesion. Labor-management relations remain harmonious, with no labor disputes. The employee welfare measures, retirement system and its implementation, as well as labor-management agreements are described as follows:

1. Employee benefit measures

To enhance employee welfare measures and address employees' needs in work, life, safety, and health, the Company not only allocates welfare funds in accordance with regulations and establishes a joint Employee Welfare Committee, which appoints welfare committee members to formulate annual plans and organize various welfare activities, but also provides group insurance subsidies, thereby strengthening employees' cohesion with the Company. In addition, the Company's measures related to work and leisure are described as follows:

- A. Employee performance bonuses to share operating results.
- B. A joint Employee Welfare Committee has been established to oversee the implementation of various employee welfare programs.
- C. Appropriate care is provided during the Lunar New Year, Labor Day, Dragon Boat Festival, Mid-Autumn Festival, year-end banquet, and employee birthday celebrations to express appreciation and congratulations to employees.
- D. Various large-scale events are held occasionally each year, along with the organization of diverse club activities to enrich employees' leisure lives.

2. Employee further education, training, and implementation status

To effectively manage the direction of talent development and cultivate

outstanding personnel, the Company has established the "Education and Training Procedures." As the Company places emphasis on conducting internal training programs, courses are delivered by outstanding personnel from relevant internal departments. In 2025, courses were offered on new R&D expertise, introduction to testing tools, manufacturing quality, information management, general education, and core competencies for R&D personnel.

3. Retirement system and its implementation

The Company's employee retirement system is administered in accordance with the Labor Standards Act and the Labor Pension Act, and an internal "Employee Retirement Regulations" is established as the basis for internal management.

The Company has also defined retirement eligibility criteria. Employees may apply for retirement upon meeting one of the following conditions: (1) having completed 15 years of service and reaching the age of 55; (2) having completed 25 years of service; or (3) having completed 10 years of service and reaching the age of 60. Employees are required to submit their retirement application at least one month in advance.

For employees reassigned to affiliated companies due to organizational restructuring, the Company protects employee rights by allowing their years of service to be aggregated, ensuring continuity of service seniority across affiliated entities and preserving full retirement and related benefit entitlements.

In terms of pension contributions, employees under the old pension system are subject to contributions calculated in accordance with Article 55 of the Labor Standards Act, with 2% of monthly salary contributed to a dedicated account. Under the new pension system, the employer contributes 6% of monthly wages to each employee's individual pension account on a monthly basis.

4. As of 2025, all domestic employees have been fully enrolled in the new pension system, with a participation rate exceeding 98%. The remaining 1%–2% under the old system mainly consists of foreign white-collar professionals subject to different statutory contribution arrangements. Overall, the system operates in a stable manner. Labor-management agreements and various measures for safeguarding employee rights

The Company complies with labor laws and related regulations, and has established employment contracts, work rules, and various management policies. Since its establishment, labor-management relations have been harmonious, with no

major labor disputes or losses.

5. Status of various measures for safeguarding employee rights

(1) Comprehensive employee rights management system

The Company has established comprehensive employee management policies in accordance with applicable laws, clearly defining employees' rights and obligations, and providing a range of welfare programs to build a friendly workplace and effectively safeguard employee rights.

(2) Protection of rights for contracted and dispatched workers

To deepen sustainable business operations and fulfill corporate social responsibility, the Company not only provides protections for its internal employees but also extends human rights management to external partner companies. The Company has submitted a formal commitment letter to the Investment Commission of the Ministry of Economic Affairs and has implemented the following specific measures to safeguard the rights of dispatched (contracted) workers:

- Pre-engagement legal compliance assessment: When selecting dispatched (contracted) service providers, the Company prioritizes understanding and reviewing their compliance with labor regulations, and includes their compliance records as a key evaluation criterion in determining whether to establish a cooperative relationship.
- Ongoing compliance audits during contract performance: During the contract performance period, the Company proactively conducts reviews and audits of the labor conditions of dispatched workers, such as wages, working hours, and related benefits, to ensure that vendors' practices comply with the Labor Standards Act and other relevant regulations.
- Enhancement of information disclosure transparency: The Company commits to regularly disclosing the implementation results of the above measures in its annual report for the shareholders' meeting and its annual ESG Report, ensuring transparency of information and oversight by stakeholders.

- (II) For the most recent year and up to the date of publication of the annual report, losses incurred by the Company due to labor disputes (including violations of the Labor Standards Act identified through labor inspections), along with disclosure of currently and potentially expected amounts in the future and countermeasures; if

such amounts cannot be reasonably estimated, the reasons shall be explained:

For the most recent year and up to the publication date of the annual report, the Company has not experienced any labor disputes that resulted in penalties imposed by competent authorities or that may have a material impact on its financial or business operations: For the most recent year and up to the publication date of the annual report, no losses have been incurred due to labor disputes.

VI. Cybersecurity management

(I) Cybersecurity risk management framework

In 2024, the Company established a corporate cybersecurity department (Information Security Department) responsible for overseeing the formulation, implementation, risk management, and compliance auditing of information security policies. The highest-ranking executive of the corporate information security organization convenes information security meetings to discuss management effectiveness and objectives.

To implement the information security strategy established by the corporate information security organization and ensure internal compliance with relevant information security standards, procedures, and regulations, the Company has established a corporate information security organization. The President serves as the chairperson, with division-level executives of the General Administration Office acting as chief coordinators, and managers from the information security, human resources, and finance departments serving as committee members. Regular meetings are held to review information security policies, management effectiveness, and annual objectives, and at least once a year, a report on information security operations and risk management effectiveness is presented to the Board of Directors to ensure the effective implementation and continuous improvement of the information security governance mechanism.

(II) Cybersecurity policy

(1) To strengthen the Company's information security management, the Company has established the concept of "using information security as the foundation to drive smart manufacturing and sustainable development," ensuring the confidentiality, integrity, and availability of customer and employee data

processing, safeguarding all information throughout its entire processing lifecycle, and continuously providing secure, stable, and efficient information services.

- (2) To effectively implement information security management, the corporate information security organization actively promotes “information protection task forces” across all departments of the Company. Regular meetings are held on a quarterly basis, and in accordance with the Plan-Do-Check-Act (PDCA) management cycle, the applicability of information security policies and protective measures is reviewed, with implementation results regularly reported to the designated information security organization. The “planning phase” focuses on information security risk management, establishing a comprehensive Information Security Management System (ISMS). In 2025, the Company implemented an Information Security Management System in accordance with ISO/IEC 27001 and successfully obtained certification. From system, technical, and procedural perspectives, it reduces information security threats and establishes the highest-standard confidential information protection services that meet customer requirements. The “implementation phase” focuses on establishing multi-layered information security protection, continuously introducing innovative information security defense technologies, and integrating information security control mechanisms into routine operational processes such as hardware and software maintenance and supplier information security management. This enables systematic monitoring of information security and safeguards the confidentiality, integrity, and availability of the Company’s critical assets. The “checking phase” actively monitors the effectiveness of information security management, conducts measurement and quantitative analysis of information security indicators based on audit results, and evaluates information security maturity through regular simulated information security attack exercises. The “action phase” is based on review and continuous improvement, implementing supervision and audits to ensure that information security regulations remain effective. When employees violate relevant regulations and procedures, actions are taken in accordance with the information security violation handling procedures, and disciplinary measures are imposed depending on the severity of the violation. In addition, based on performance indicators and maturity assessment results, the Company regularly

reviews and implements improvement measures, including information security controls, education and training, and awareness programs, to ensure that critical confidential information is not disclosed.

(III) Specific cybersecurity management programs and resource investments

The Company's investments in maintaining the information environment and in information security threat prevention are guided by the principles of appropriateness, timeliness, and adequacy. Control of information security risks is carried out in accordance with internal cybersecurity management policies, with continuous improvements made by referencing external practices and vendor recommendations. Information security risk assessments are conducted annually in November by the information security task force based on cybersecurity objectives, including audits, analysis, and evaluation. Ratings are assigned and quantified based on the degree of completion and integrity of audit items, after which areas with higher risk are reviewed and improvement or preventive measures are formulated (implemented in accordance with the Cybersecurity Preventive and Corrective Management Procedures). The most recent execution period was from October 15, 2025 to November 30, 2025. The report is submitted to the President for review, and both internal and external audit results, along with all information security control and protection measures, are in compliance with management procedures and are assessed as low risk.

(IV) For the most recent year and up to the publication date of the annual report, losses incurred due to major cybersecurity incidents, potential impacts, and countermeasures; if such amounts cannot be reasonably estimated, the reasons shall be explained: No such situation.

VII.Important contracts

Contract nature	Party	Contract term	Main content	Restrictive clauses
Lease contracts	ATMA CHAMP ENT. CORP.	2025.1.1 - 2027.12.31	Office lease agreement	-
Lease contracts	ATMA CHAMP ENT. CORP.	2024.6.1 - 2027.5.31	Office lease agreement	-
Lease contracts	ATMA CHAMP ENT. CORP.	2023.11.16 - 2026.11.15	Plant lease agreement	-
Lease contracts	Songjiang High-Tech Industrial Park Development Co., Ltd.	2025.3.1 - 2028.2.29	Shanghai office lease agreement	-
Sales contracts	Customer B	2018.5.29 - 2023.5.29 Automatically renewed upon expiration	Sales contract	-
Procurement contracts	Supplier A	2021.6.30 - 2022.6.30 Automatically renewed upon expiration	Procurement contract	-

Five. Review and analysis of financial condition and financial performance, and risk factors

I. Review and analysis of financial condition

(I) Financial Condition Analysis Table

Unit: NT\$ thousands

Item \ Year	2024	2025	Differences	
			Amount	%
Current assets	1,749,738	5,919,580	4,169,842	238.31
Property, plant and equipment	51,827	41,677	(10,150)	(19.58)
Intangible assets	10,605	12,121	1,516	14.30
Other assets	659,742	1,775,958	1,116,216	169.19
Total Assets	2,471,912	7,749,336	5,277,424	213.50
Current liabilities	642,250	848,776	206,526	32.16
Non-current liabilities	57,428	29,365	(28,063)	(48.87)
Total Liabilities	699,678	878,141	178,463	25.51
Share capital	900,000	1,125,926	225,926	25.10
Capital reserves	610,417	5,347,426	4,737,009	776.03
Retained earnings	260,228	396,291	136,063	52.29
Other equity	1,589	1,552	(37)	(2.33)
Non-controlling interests	-	-	-	-
Total equity	1,772,234	6,871,195	5,098,961	287.71

Note: The above information is prepared in accordance with IFRS and presented on a consolidated basis

(II) Main reasons for significant changes in assets, liabilities, and shareholders' equity over the most recent two years:

Increase in current assets: Mainly due to capital increase in cash.

Increase in other assets: Mainly due to the acquisition of bond investments.

Increase in current liabilities: Mainly due to increased accounts payable resulting from higher material procurement.

Decrease in non-current liabilities: Mainly due to lease liabilities as lease agreements approach expiration.

Increase in share capital: Mainly due to cash capital increase for listing.

Increase in capital reserve: Mainly due to share premium from cash capital increase for listing.

Increase in retained earnings: Mainly due to an increase in net income after tax.

(III) Future response plans: (If the above changes have a significant impact, the corresponding future response plans should be explained.)

The changes in the Company's financial condition over the most recent two years have resulted from normal operating activities; therefore, no significant response plans are required.

II. Comparative analysis of financial performance

(I) Comparative Financial Performance Analysis Table

Unit: NT\$ thousands

Item \ Year	2024	2025	Differences	
			Amount	%
Operating Revenue	1,481,037	1,822,095	341,058	23.03
Operating costs	719,814	893,097	173,283	24.07
Gross profit	761,223	928,998	167,775	22.04
Operating expenses	739,578	817,873	78,295	10.59
Operating income	21,645	111,125	89,480	413.40
Non-operating income and expenditure	85,090	41,463	(43,627)	(51.27)
Net income (loss) before tax	106,735	152,588	45,853	42.96
Less: Income tax expenses (benefits)	12,960	16,218	3,258	25.14
Net income (loss) for the current period	93,775	136,370	42,595	45.42

Note: The above information is prepared in accordance with IFRS and presented on a consolidated basis

(II) Description of changes in increase and decrease ratios over the most recent two years:

Operating revenue: Mainly due to increased customer demand.

Operating costs: Mainly due to an increase in operating revenue, resulting in higher operating costs.

Gross profit: Mainly due to an increase in operating revenue, resulting in higher gross profit.

Operating income: Mainly due to an increase in operating revenue, resulting in higher operating income.

Non-operating income and expenditure: Mainly due to a decrease in foreign exchange gains, resulting in a decrease in non-operating income and expenses.

Net income before tax: Mainly due to an increase in operating income.

Income tax expense: Mainly due to an increase in net income before tax.

Net income for the period: Mainly due to an increase in operating income.

(III) Expected sales volume and its basis, potential impact on the Company's future financial and business operations, and corresponding response plans:

Sales volume is reasonably estimated based on the Company's annual sales targets, market demand conditions and development trends, customers' operating conditions, and the Company's current order status, with consideration given to the Company's production capacity scale. The Company's performance is expected to show a steady growth trend, which will have a positive impact on its financial and business operations.

III. Review and analysis of cash flows

(I) Analysis of changes in cash flows for the current year:

Unit: NT\$ thousands

Item	2024	2025	Amount of change	Change ratio (%)
Operating activities	131,366	271,645	140,279	106.78
Investing activities	(88,248)	(5,198,984)	(5,110,736)	5791.33
Financing activities	(34,355)	4,956,182	4,990,537	(14526.38)
Total	8,763	28,843	20,080	229.15

Note: The above information is prepared in accordance with IFRS and presented on a consolidated basis

- (1) Net cash from operating activities increased by NT\$140,279 thousand, mainly due to an increase in operating profit in 2025, resulting in higher net cash flow from operating activities.
- (2) Net cash from investing activities decreased by NT\$5,110,736 thousand, mainly due to increased cash outflows from the purchase of bonds and stocks.
- (3) Net cash from financing activities increased by NT\$4,990,537 thousand, mainly due to increased cash inflows from cash capital increase for listing.

(II) Plan to address liquidity insufficiency in the most recent year: The Company has not experienced any liquidity insufficiency.

(III) Cash liquidity analysis for the coming year

Unit: NT\$ thousands

Beginning cash balance (1)	Estimated net cash flow from operating activities for the full year (2)	Estimated net cash flow from investing and financing activities for the full year (3)	Cash surplus (deficit) amount (1)+(2)+(3)	Remedial measures for cash deficit	
				Investment plan	Financial plan
343,042	414,169	30,179	787,390	-	-

(1) Analysis of changes in cash flows for the coming year:
Net cash inflow from operating activities: Expected net cash inflow generated under normal operating scale.
Net cash outflow from investing activities: Expected acquisition of fixed-income financial instruments.
Net cash inflow from financing activities: Mainly due to proceeds from cash capital increase.
(2) Estimated remedial measures for cash deficit and liquidity analysis: Not applicable.

IV. Impact of major capital expenditures on financial and business operations in the most recent year: None

V. Investment policy in the most recent year, main reasons for profit or loss, improvement plans, and investment plans for the coming year:

(I) The Company's investment policy:

The Company's investment policy is based on operational needs and future development considerations. It conducts investments in accordance with the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" established by the competent authority and has formulated the "Procedures for Acquisition or Disposal of Assets" as the basis for its investment activities, in order to monitor relevant business and financial conditions.

(II) Main reasons for profit or loss from investments in the most recent year and improvement plans:

Unit: NT\$ thousand

Investees \ Item	Shareholding Percentage	Recognized profit (loss) for 2025	Main reasons for profit or loss	Improvement plans
Techman Robot (Hong Kong) Ltd.	Wholly owned subsidiary	15,028	Mainly due to recognition of investment gains or losses by the holding company.	None
Techman Robot (Shanghai) Ltd.	Indirectly held 100% invested company	15,028	Mainly responsible for part of overseas order acquisition and after-sales services; due to higher operating revenue in 2025 compared to 2024, profit increased.	None
Techman Robot Global Investment Limited	Wholly owned subsidiary	-	Not Applicable	None

(III) Investment plan for the coming year:

Resolved by the Board of Directors, the Company plans to establish a subsidiary, Techman Robot Global Investment Limited (B.V.I.), with a planned investment amount of USD 100 million, in order to support effective group investment operations and foreign exchange hedging.

VI. Risk assessment items for the most recent year and up to the publication date of the annual report

- (I) Impact of interest rate fluctuations, exchange rate changes, and inflation on the Company's profit or loss, and future countermeasures:

The ratios of interest income, interest expense, and foreign exchange gains (losses) to net operating revenue for the consolidated company over the most recent two years are as follows:

Unit: NT\$ thousands

Item \ Year	2024		2025	
	Amount	Ratio to operating revenue	Amount	Ratio to operating revenue
Interest income	22,636	1.53%	35,009	1.92%
Interest expenses	1,676	0.11%	3,381	0.19%
Foreign exchange gains (losses)	31,218	2.11%	(21,640)	(1.19)%

1. Impact of interest rate fluctuations on the Company's profit or loss and future countermeasures:

The consolidated company maintains a sound financial structure, with funds required for operations primarily sourced from internal funds. Interest expenses mainly arise from the recognition of lease liabilities in accordance with IFRS No. 16 "Leases," as well as interest expenses from discounted notes receivable that do not meet derecognition criteria for financial assets. Therefore, fluctuations in interest rates have a limited impact on the consolidated company's profit or loss. In addition, interest income for 2024 and 2025 accounted for 1.53% and 1.92% of operating revenue, respectively, primarily generated from bond investments measured at amortized cost, and interest rate fluctuations are not expected to have a material impact on the consolidated company's profit or loss.

2. Impact of exchange rate fluctuations on the Company's profit or loss and future countermeasures:

Foreign exchange gains (losses) of the consolidated company for 2024 and 2025 accounted for 2.11% and (1.19%) of operating revenue for the respective years. The Company and its subsidiaries primarily conduct sales in

USD as the main pricing currency; therefore, an appreciation of the NT\$ against the USD will give rise to exchange rate risk.

To address this exchange rate risk, the Company and its subsidiaries' finance department continuously collects exchange rate data and, through communication and coordination with financial institutions, monitors foreign exchange market movements and information. It adjusts foreign currency positions as appropriate and, strategically, seeks to balance foreign currency assets and liabilities to achieve a natural hedging effect. Within the scope permitted by policy, forward foreign exchange contracts are also utilized to hedge exchange rate risk.

3. Impact of inflation on the Company's profit or loss and future countermeasures:

For 2025 and up to the publication date of the annual report in 2026, inflation has not had a material impact on the Company's profit or loss. Going forward, the Company will continue to monitor market price fluctuations and maintain good relationships with suppliers and customers to avoid adverse effects of inflation on its profit or loss.

(II) Policies on engaging in high-risk, high-leverage investments, lending of funds to others, endorsements and guarantees, and derivative transactions; main reasons for profit or loss; and future countermeasures:

1. Policies on engaging in high-risk, high-leverage investments, main reasons for profit or loss, and future countermeasures:

For 2025 and up to the publication date of the annual report in 2026, the Company and its subsidiaries have not engaged in any high-risk or high-leverage investments.

2. Policies on lending funds to others, main reasons for profit or loss, and future countermeasures:

The Company and its subsidiaries have established the "Procedures for Lending of Funds and Endorsements and Guarantees," which have been approved by the shareholders' meeting. If required for business purposes in the future, such activities will be conducted in accordance with the relevant procedures and applicable laws and regulations.

3. Policies on endorsements and guarantees, main reasons for profit or loss, and

future countermeasures:

The Company and its subsidiaries have established the "Procedures for Lending of Funds and Endorsements and Guarantees," which have been approved by the shareholders' meeting. The endorsements and guarantees provided by the Company are for performance guarantees related to equipment delivery and maintenance for project contracts undertaken by its wholly owned subsidiary, Techman Robot (Shanghai) Ltd., and have been conducted in accordance with the relevant provisions of the Company's "Procedures for Lending of Funds and Endorsements and Guarantees."

4. Policies on engaging in derivative transactions, main reasons for profit or loss, and future countermeasures:

The Company engages in derivative transactions for the purpose of hedging exchange rate fluctuation risks associated with foreign currency assets and liabilities. All such transactions are conducted for hedging purposes and are carried out in accordance with the Company's "Procedures for Acquisition or Disposal of Assets."

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

1. Future R&D plans

In response to intense competition in the collaborative robot market, the Company continues to create differentiation through leading technologies. In 2026, R&D priorities will focus on enhancing information security standards, optimizing hardware architecture, integrating AI image management, and making early-stage deployments in the field of humanoid robots.

(1) Strengthening information security and the latest safety certifications

The Company obtained IEC 62443-4-1 information security development process certification in 2025. It is expected that by the end of 2026, the robot system will comply with the EU Cyber Resilience Act (CRA) requirements, achieving the objective of security by design. In addition, the Company will obtain conformity certification for the latest international robot standard ISO 10218-1:2025 in 2026, further enhancing the safety and reliability of human-machine collaboration.

(2) High-load models and miniaturization of control box size

In the high-load market, TM20S will be fully deployed to the market to ensure functional safety in operational environments, implementing risk assessment and multi-layered protection to comply with the latest international safety standards. For robotic arm models with payloads up to TM25S, an Nano Version control box will be introduced; this model minimizes the size of the control box, significantly enhancing installation flexibility in space-constrained application scenarios.

(3) Strengthening AI and digital twin technologies

- ① Closed-loop Auto AI Training: Integrates Image Manager and Trainer to achieve an automated process from production line data collection and online review to automatic model retraining, backtesting, and Precision/Recall statistics.
- ② Advanced algorithm integration and optimization: Continuously improve next-generation anomaly detection AI model algorithms to reduce false positives, while aiming to achieve a recall rate of 100%. In addition, foundation models will be introduced for object pose estimation and segmentation to enhance model generalization and robustness.
- ③ TM Scene and Omniverse deep integration: Conduct integration testing for importing TM Scene scene files into NVIDIA Omniverse Isaac Sim, ensuring that URDF models generated by path planning maintain consistent relative positioning between the simulation environment and real-world applications.
- ④ AI and LLM decision support: Plan to integrate inspection indicators (such as yield rate and defect types) with LLM (large language models) for analysis, leveraging AI to provide decision-making recommendations for quality assessment and root cause analysis.

(4) TM AI+ Trainer: One-stop AI and image management platform

- ① The original TM Image Manager software functions will be integrated into TM AI+ Trainer.
- ② AOI image management: Centralized backup and management of captured images, supporting browser-based retrieval, review, and export.

- ③ Rapid deployment solution: Optimize the user interface (UI) to meet the needs of operators, engineers, and quality control personnel simultaneously, enabling rapid implementation of AOI inspection solutions.

(5) "The Cleanest Robot Arm" design project

In response to the pain points of traditional automation solutions, where external cables are prone to entanglement, wear, and maintenance downtime, the Company is developing "The Cleanest Robot Arm" solution:

- ① High-current supply: Provide high current at the end of the robotic arm to address the insufficient power of standard interfaces when driving high-load grippers.
- ② Built-in architecture: Provide an integrated solution that allows users to install external cameras independently, eliminating external wiring and avoiding cable wear under complex movements.

The Company plans to gradually provide humanoid robots to academic and research institutions in Taiwan by the end of 2026, and to launch a complete UI solution in 2027. R&D focus areas include:

- ① Smart picking: Integrating RGB-D vision with a 7-axis dexterous hand to recognize randomly arranged objects.
- ② Efficient material kitting: Utilizing NVIDIA® Jetson Thor™ computing power for material classification and sorting.
- ③ Box handling: Ensuring handling stability through foot-based load balancing detection.
- ④ Precision inspection: Integrating AI-based part comparison with appearance defect detection.

(6) TM Operator Series and RBP technology applications

The Company provides Techman robotic arm automation solutions with proprietary technologies tailored to different application fields, along with standardized equipment and customized hardware and software platforms. Application fields include palletizing, inspection, loading and unloading, and welding. In 2026, the Company plans to apply humanoid robot AI vision technology to robotic arms and launch an Instant Random

Bin Picking (RBP) solution:

- ① Core advantage: Capable of object recognition without the need for preloaded CAD models, with a minimum recognition size of 1×1 cm.
- ② High integration: Integrates TMcraft Shell with intuitive operation and supports one-click hand-eye calibration for rapid deployment.
- ③ Transformation value: Enables robotic arms to identify irregular objects in bins like human operators, improving the stability of automated workstations.

(7) Automation solution development

Techman's in-house system integration team provides complete automation solutions, handling end-to-end project delivery from solution evaluation and mechanical design to outsourcing, installation, and robotic arm programming, enabling customers to smoothly implement Techman robotic arms. Centered on robotic arm design, Techman Robot actively develops comprehensive solutions tailored to customer needs, including (but not limited to):

- ① Mobile robot solutions (AMR + TM AI Cobot) for applications in semiconductor, optoelectronic, and electronics plants
- ② TMM (Smart Factory)
- ③ AI/AOI market, including automotive, electronics manufacturing, and traditional industries
- ④ Process automation in food factories and electronic product manufacturing, including assembly, screw fastening, dispensing, material handling, and inspection
- ⑤ Production automation in the 3D industry, such as plastic injection molding, powder metallurgy, pressing, grinding, and polishing
- ⑥ Grinding
- ⑦ Process automation for the production of motorcycle and automotive components, such as brake discs, vehicle lighting, and automotive electronic parts
- ⑧ Other production processes where TM robotic arms can replace manual labor

2. Estimated R&D expenditures

To respond to international market demand and position itself as a technological leader in the industry, the Company will not only continue to deepen its presence in global markets and expand market share, but also plans to maintain R&D expenditures at no less than 10% of operating revenue over the coming years. Through continuous R&D and innovation, the Company aims to enhance its competitiveness and create greater value.

(IV) Impact of significant domestic and international policy and regulatory changes on the Company's financial and business operations and countermeasures:

For 2025 and up to the publication date of the annual report in 2026, the Company and its subsidiaries have not been affected by significant domestic or international policy or regulatory changes that would impact the Company's financial or business operations. The Company and its subsidiaries conduct operations in compliance with relevant domestic and international laws and regulations, continuously monitor policy trends and regulatory changes, and consult professional advisors such as CPAs and lawyers. Relevant information is gathered and provided to management as a reference for decision-making in order to adopt appropriate response strategies.

(V) Impact of technological changes (including cybersecurity risks) and industry developments on the Company's financial and business operations and countermeasures:

The management of the Company and its subsidiaries continuously monitors market changes and technological trends, evaluates their impact on operations, and continuously enhances R&D capabilities and product competitiveness. In addition, the Company and its subsidiaries continue to invest in new product development, strictly control product development schedules, and formulate relevant response plans, while maintaining a prudent and stable financial structure and flexibility in fund allocation to respond to future changes. With respect to cybersecurity risks, the Company has established cybersecurity management procedures to ensure the confidentiality and security of its core information assets and compliance with applicable laws and regulations. For the most recent year and up to the publication date of the annual report, technological changes (including cybersecurity risks) and

industry developments have not had a material impact on the Company's financial or business operations.

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

For 2025 and up to the publication date of the annual report in 2026, the Company and its subsidiaries have not experienced any material impact on their financial or business operations due to changes in corporate image. The management of the Company and its subsidiaries complies with internal control systems and relevant laws and regulations, adheres to principles of integrity and professionalism, implements corporate governance requirements, and strengthens the Company's corporate image.

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

For 2025 and up to the publication date of the annual report in 2026, the Company and its subsidiaries have no merger or acquisition plans. However, if any merger or acquisition plans arise in the future, they will be conducted in accordance with the Company's "Procedures for Acquisition or Disposal of Assets" and applicable laws and regulations, with a prudent evaluation approach to safeguard the interests of the Company and its shareholders.

(VIII) Expected benefits, potential risks, and countermeasures for plant expansion:

The Company and its subsidiaries currently have no plans for plant expansion, but will continue to closely monitor market changes and, in the future, prudently adjust expansion plans based on industry development and market demand to reduce and avoid risks. If any future plant expansion plans arise, the Company will carry out the relevant procedures in accordance with the "Procedures for Acquisition or Disposal of Assets" and make disclosures in compliance with applicable regulations.

(IX) Risks arising from concentration in procurement or sales and countermeasures:

1. Risks arising from concentration in procurement and countermeasures

For 2024 and 2025, the largest supplier of the Company and its subsidiaries accounted for 25.15% and 22.99% of total annual purchases, respectively, both below 30%. Therefore, there is no risk of procurement

concentration. The Company and its subsidiaries maintain good and stable cooperative relationships with all suppliers to ensure a stable supply of key raw materials, and also maintain appropriate inventory levels to avoid risks of supply shortages or disruptions.

2. Risks arising from concentration in sales and countermeasures

In 2025, OMRON accounted for approximately 22.38% of the total sales revenue of the Company and its subsidiaries. Through the TM-OMRON dual-brand strategy, Techman Robot products are promoted and sold to global end users via OMRON's worldwide sales channels and technical units, resulting in a globally diversified end-customer base. In addition, the Company and its subsidiaries also adopt a proprietary brand business model to sell directly to major global customers and collaborate with approximately 200 distributors and system integrators worldwide to diversify sources of revenue across industries. Future technology development will also be guided by customer needs, introducing new automation technologies to help reduce the risk of sales concentration.

(X) Impact, risks, and countermeasures of significant share transfers or changes by directors, supervisors, or major shareholders holding more than 10% of shares: None.

(XI) Impact, risks, and countermeasures of changes in control of the Company: None.

(XII) Major litigation, non-litigation, or administrative dispute cases involving the Company, its directors, supervisors, President, de facto responsible persons, major shareholders holding more than 10% of shares, and its subsidiaries that have been adjudicated or are still pending, and whose outcomes may have a material impact on shareholders' equity or securities prices, including the facts of the dispute, the amount in controversy, the date of initiation, the principal parties involved, and the status of handling up to the publication date of the annual report:

Except for the following trademark dispute cases involving the Company, the Company has not been involved in any other major pending litigation, non-litigation, administrative disputes, or administrative investigations for the most recent year and up to the publication date of the annual report:

MAN Truck & Bus SE, a German company, alleged that the Company's EU-registered trademark "Techman" (EUTM No. 018237079) constituted unfair exploitation of its goodwill and filed a request with the European Union Intellectual Property Office (EUIPO) to invalidate the trademark. On September 3, 2024, EUIPO issued a decision declaring the trademark invalid. The Company filed an appeal against this decision with EUIPO on October 14, 2024; however, the Board of Appeal of EUIPO upheld the original invalidation decision. The Company subsequently filed an appeal with the EU General Court on November 25, 2025. As this trademark dispute is still under judicial proceedings, the EUIPO's declaration of invalidity has not yet become final and binding. Therefore, the Company currently retains the right to use the aforementioned trademark, and it is not expected to have a material impact on the Company's financial or business operations.

The following are litigation cases involving Quanta Storage Inc., a major shareholder and corporate director holding more than 10% of shares, and its subsidiaries. These cases are not related to the Company, and their outcomes are not expected to have a material impact on the Company's shareholders' equity or securities prices.

Techman Electronics (Thailand) Co., Ltd., a subsidiary of Quanta Storage Inc., and the seller, World Electric (Thailand) Ltd., completed the transfer registration of ownership for the land and factory in Chonburi, Thailand in 2021. After the closing of the transaction, the seller claimed that certain assets remained on the premises and, on July 11, 2022, filed a lawsuit with the court alleging that Techman Electronics (Thailand) Co., Ltd. obstructed its access to the property to retrieve those assets, and sought damages of THB 9,440 thousand. Techman Electronics (Thailand) Co., Ltd. received the first-instance court judgment in November 2023, which ruled that it must pay damages of THB 2,186 thousand. Techman Electronics (Thailand) Co., Ltd. has filed an appeal. In December 2024, the appellate court upheld the first-instance judgment and, including interest and litigation costs, set the total amount at THB 2,485 thousand. The Company has fully paid the amount due under the aforementioned judgment in April 2025.

(XIII) Other significant risks and countermeasures:

Recently, the rise of international trade protectionism and the uncertainty surrounding U.S. tariff policies may impact the global economic environment and, in turn, affect the development of related industries.

The Company has approximately 200 distributors and system integrators worldwide, with operations spanning Europe, the Americas, Asia, and Australia, and continues to deepen its global presence. The Company's revenue from the U.S. market accounted for 5.09% and 4.11% in 2024 and 2025, respectively, which helps mitigate the uncertainty risks associated with U.S. tariff policies. However, fluctuations in the global economy will affect the manufacturing sector, and companies may suspend or delay capital expenditures until the outlook becomes clearer before determining their investment direction.

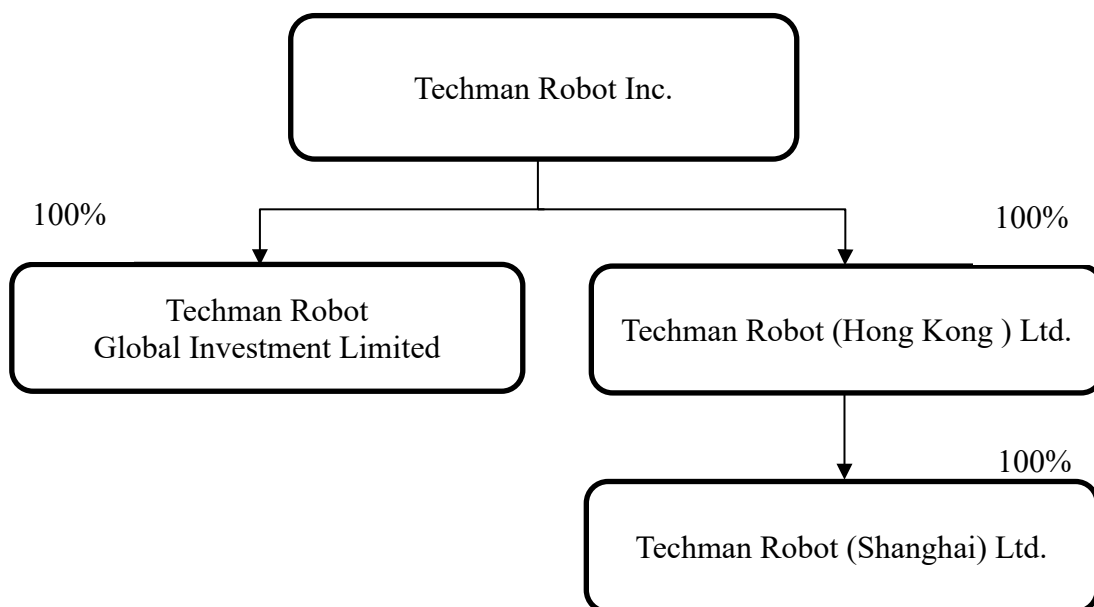
VII.Other important matters: None.

Six.Special matters to be noted

I. Information on Affiliated Enterprises

(I) Consolidated Business Report of Affiliated Enterprises

Organizational structure of affiliated enterprises



For other related information, please refer to the Affiliates Three Reports section on MOPS. Related link https://mopsov.twse.com.tw/mops/web/t57sb01_q10.

II. Status of private placements of securities, including the dates and amounts approved by the shareholders' meeting or Board of Directors, the basis and reasonableness of pricing, the method of selecting specific subscribers, the necessity of conducting the private placement, and the implementation status for the most recent year and up to the publication date of the annual report: Not applicable.

III. Other necessary supplementary disclosures: None.

Seven.For the most recent year and up to the publication date of the annual report, matters having a material impact on shareholders' equity or securities prices: No events as specified in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act that would have a material impact on shareholders' equity or securities prices have occurred.

Techman Robot Inc.

Responsible Person: Ho, Shih-Chih