Nano Electronics and Micro System Technologies, Inc.

2026 Investor Conference

First Half 2026 Operating Results and
Advanced Packaging Plasma Process Technology Strategy

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Investor Conference / Taipei
Classification: Non-Public Investment Material

Agenda

This presentation contains the Company's core technology validation progress and latest financial and operating report as of the first half of 2026.

Company Overview & Core Competencies

For over 20 years, NEMS has specialized in plasma dry-process equipment, focusing on advanced semiconductor packaging and committed to delivering efficient, eco-friendly, and precise process solutions.

IC Substrate/ Advanced Packaging

ABF / BT Substrate
Core Material for AI Servers

Panel-Level Packaging

FOPLP Technology
Large-Area, High Cost-Efficiency

Wafer-Level Packaging

FOWLP Advanced Process
Key Heterogeneous Integration Technology

Glass Substrate

Glass Substrate / TGV
Next-Generation Packaging Mainstream

Core Competitive Strategy

Dry Only

Fully Dry Plasma Process
Fully replaces traditional wet chemical processes

35+

Customer Process Validations

As of May 2026
Broad market recognition

49 deals

Total Orders + LOI

Cumulative as of May 2026
Solid order volume support

Company Overview & Core Competencies

01

Precise Market Entry: Positioned at the Core of the AI Value Chain

AI Servers High-End FCBGA/ABF Heterogeneous Integration Glass Substrate

Precisely positioned along the semiconductor industry's current investment focus, growing in proportion to AI computing infrastructure buildout.

02

High Technical Barriers: Long-Term Validation Builds a Moat

Precise control of plasma process parameters (aperture, etch rate, selectivity) requires long-term R&D and joint customer validation, **with validation cycles of 6–18 months**, making it difficult for competitors to replicate quickly.

03

Clear and Exclusive Substitution Opportunity: Dry Replaces Wet

Multiple applications aim to fully replace wet chemical processes with plasma; once adopted, this creates stable and exclusive equipment procurement demand, **with extremely high customer switching costs**, ensuring long-term stable orders.

04

Back-End-Weighted Revenue with High Order Visibility

High delivery confirmation from major customers; second-half performance is backed by firm orders with a clear growth trend.

Advanced Packaging Industry Trends & Plasma Process Technology

Surge in AI/HPC Demand

AI servers and HPC chips drive major capacity expansion of high-end FCBGA and ABF substrates.

Heterogeneous Integration

Chiplet, CoW and Hybrid Bonding are entering mass production, making 3D stacking mainstream.

Line-Width Scaling Challenges

ABF apertures shrink to 5–7μm and RDL line widths keep scaling; wet chemicals struggle.

Rise of New Substrates

Glass substrates (TGV) are becoming the next-gen mainstream; Intel and Samsung invest heavily.

FOPLP Expansion

Large-panel processes boost packaging-area efficiency and cost, driving large-area demand.

CORE NECESSITY

Plasma Processing's Irreplaceability

✓ **Precision Desmear**
Precision desmear after laser drilling solves the problems of chemicals failing to penetrate tiny blind vias and leaving residue.

✓ **Surface De-oxidation & Activation**
De-oxidation before Hybrid Bonding and roughening of glass substrates ensure heterogeneous integration bonding strength.

✓ **Advanced Precision Etching**
Precise removal of dielectric layers and metal thin films for fine-line fabrication and thinning etching, delivering high-resolution patterning and excellent CD control.

Plasma's "dry precision" characteristics allow it to replace or supplement traditional wet processes, substantially improving the process reliability and yield of advanced packaging.

Advanced Packaging Industry Trends & Plasma Process Technology

Advanced packaging faces challenges of line-width scaling and large-area uniformity, and traditional wet chemical processes have reached physical limits. With "nanometer-scale precision" and "eco-friendly, zero-waste-liquid" characteristics, plasma dry processing has become an essential choice to replace or supplement traditional processes.

Process Challenge	Difficulties of Traditional Wet Processes	Plasma Dry-Process Solution
Line-Width Scaling	Blind-via apertures shrink to 5–7μm; chemical surface tension makes uniform penetration into fine structures difficult.	Gas ionization enables precise control of etch depth and selectivity, addressing extremely fine vias.
Large-Area Uniformity	As substrates expand to 541×620mm, uneven chemical flow makes consistent etch rates hard to guarantee.	Patented chamber design ensures uniform plasma distribution over large areas, achieving high panel-wide uniformity.
Environment & Cost	Costs of treating strong-acid and strong-alkali waste liquids keep rising, alongside strict environmental regulations.	Fully dry processing produces zero waste-liquid discharge, aligning with ESG trends and greatly reducing waste-treatment costs.

Nanometer Precision Control

Technical Metric: 5–7μm aperture BUF etching, controlled to within 1μm for AI-chip high-density routing.

Large-Area Uniform Process

Coverage: From 8-inch wafers to 541×620mm MSAP substrates, with excellent stability and repeatability.

Cross-Material Compatibility

Versatile Applications: Compatible with ABF, BT, glass, Si wafers and PI films — a one-stop advanced-material solution.

Technology Capability Matrix & Development Roadmap

Process Technology Type	FOPLP Panel-Level	FOWLP Wafer-Level	Glass / TGV	IC Substrate (ABF/BT) Advanced Packaging
Desmear	★	—	—	★
RIE Precision Thin-Film Etching	★	★	★	★
Surface Cleaning / Hydrophilicity	★	★	★	★
De-oxidation / Ashing	★	★	★	—
Warpage / Stress Relief	—	★	★	—

★ Core / Mass Production

Technology Development Roadmap

2020-2024
Building Foundations

- ABF Desmear mass production
- FCBGA EOL cleaning
- BT Desmear groundwork

2025-2026
Advanced Packaging Rollout

- Hybrid Bonding pre-treatment
- Glass TGV breakthrough
- Power Module stress relief

2026-2027
Heterogeneous Integration

- Chiplet plasma standardization
- Glass Core mass production
- Ultra-large high-speed etch

2027+
Mass-Production & Outlook

- Foveated Glass adoption
- FOPLP full-process solution
- Fluxless HB standard process

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Q1 2026 Financial Results

Q1 2026 Operating Gross Margin

46%

Up 4 percentage points vs. the prior-year period (YoY +4%pts)

Operating Revenue (NT$ K)

92,232 +10.9% YoY

Operating Income (NT$ K)

11,150 Turnaround

Basic Earnings Per Share (EPS)

0.37 +363% YoY

Note: Q1 2026 corresponds to ROC 115 Q1; YoY changes are versus Q1 2025 (ROC 114 Q1).

Q1 2026 Financial Results

Steady Revenue Growth

92,232 **+10.9% YoY**

- Reflecting continued expansion in demand for advanced-packaging plasma equipment.
- Customer validations are progressively converting into mass-production orders.

Q1 2025 revenue: 83,131 (Unit: NT$ thousand)

Significant Gross Margin Improvement

46% **+4.0 pts**

- Product mix optimization, with a higher share of high-price RIE and high-end equipment.
- Mature process capability; operating cost ratio decreased from 58% to 54%.

Q1 2025 gross margin: 42%

Successfully Turned to Profit

12% **+14 pts OP%**

- Strong expense control; selling expense ratio decreased from 14% to 8%.
- Operating income of NT$11,150 thousand (vs. a loss of 1,339 in the prior-year period).

Continued R&D investment to maintain technology leadership

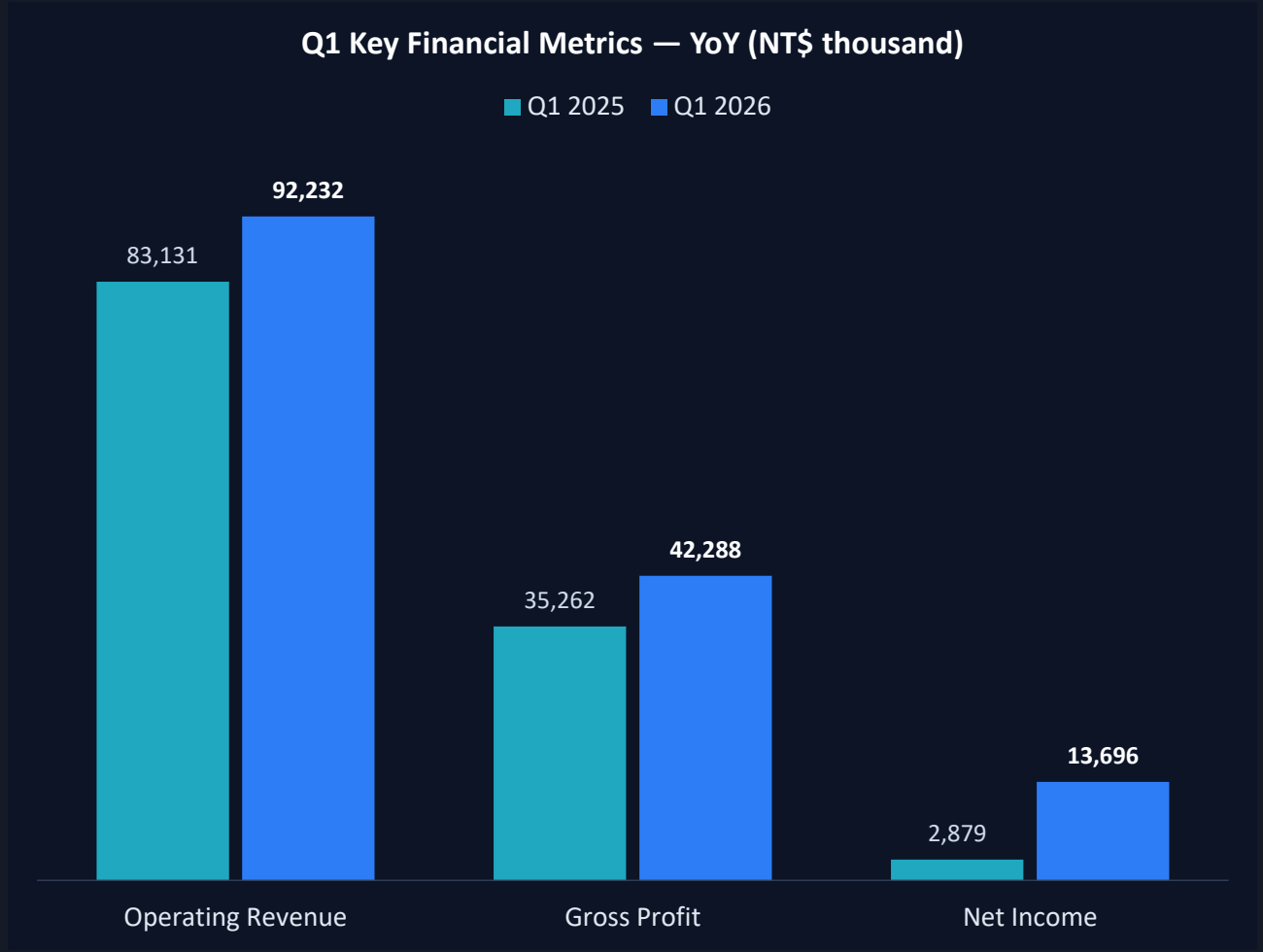
Substantial Leap in Profitability

0.37 **+363% YoY**

- Net income of NT$13,696 thousand for the period, with a net margin of 15%.
- EPS grew from NT$0.08 to NT$0.37.

Quarterly profitability rose markedly, demonstrating strong operating leverage

Q1 2026 Financial Results



Financial Metrics (Q1)	Q1 2025	Q1 2026
Operating Revenue (NT$ thousand)	83,131	**92,232**
Gross Margin	42%	**46% ▲**
Operating Margin	-2%	**+12% ▲**
After-Tax Net Margin	**3%**	**15% ▲**

EPS +363%

Q1 Full Turnaround • Profitability Leap

All key Q1 2026 metrics outperformed the prior-year period: revenue up 10.9% YoY, gross margin up 4 percentage points, and operating margin improving sharply from -2% to +12%, successfully reversing losses.

⚠ **Outlook:** Strong Q1 profitability lays the foundation for the year; concentrated H2 deliveries give high full-year visibility.

Order Status & Market Structure

2026 Order Momentum (Confirmed + LOI)

49 deals Confirmed 35 / LOI 14

- **Booked (Confirmed Orders)**

35 deals

71.4% of deals — solid order structure

- **LOI (Letters of Intent)**

14 deals

28.6% of deals — key to second-half conversion

Order Timing Distribution

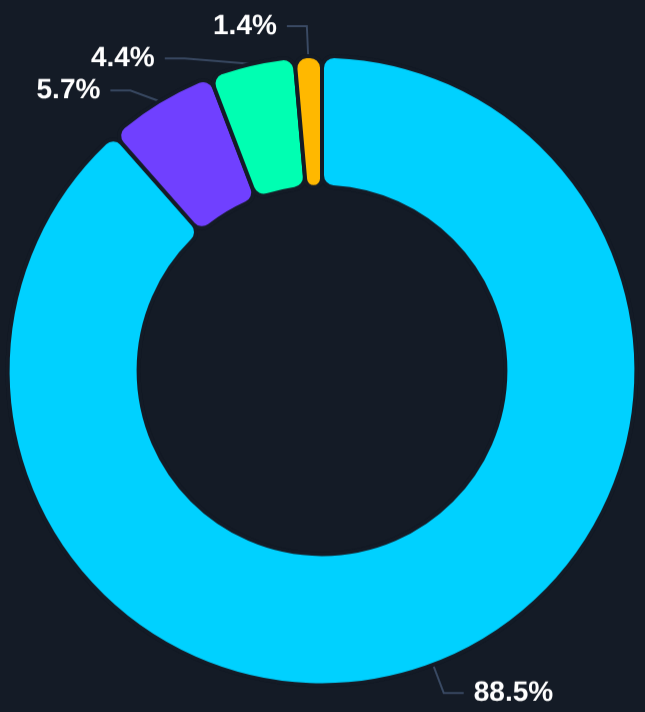
January–April 2026 was a period of intensive closings, reflecting strong early-year capacity expansion by downstream substrate makers. The earliest order dates back to July 2025.

LOI Conversion Potential

The 14 letters of intent are key to second-half performance conversion; if all LOIs convert to orders, they would significantly strengthen full-year momentum and reduce order-concentration risk.

Order Status & Market Structure

2026 Order Mix by Industry (%)



IC Substrate (ABF/BT) / Advanced Packaging Share

88.5%

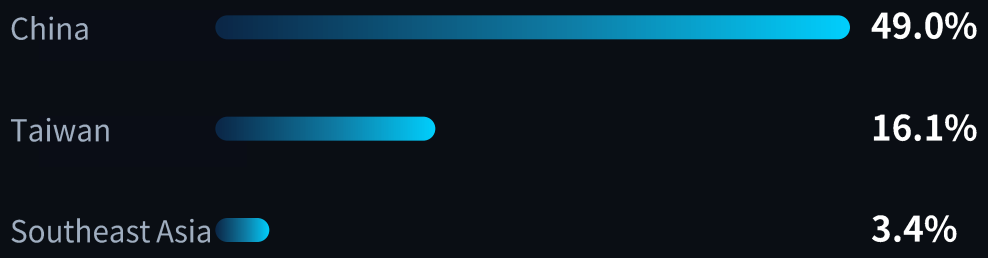
Cumulative 38 validation cases

Key insight:
Reflecting NEMS's strong competitiveness in the high-end substrate/ Advanced Packaging equipment market and the high concentration of Flip Chip process demand.

Order Status & Market Structure

Mature Scale Markets: Foundation of Operating Volume

Mainland China	Cases: 30.	49.0 %
Taiwan	Cases: 15.	16.1 %
Southeast Asia	Cases: 1.	3.4 %



High-Value Strategic Markets: Indicator of Technology Leadership

Japan — 31.5 %

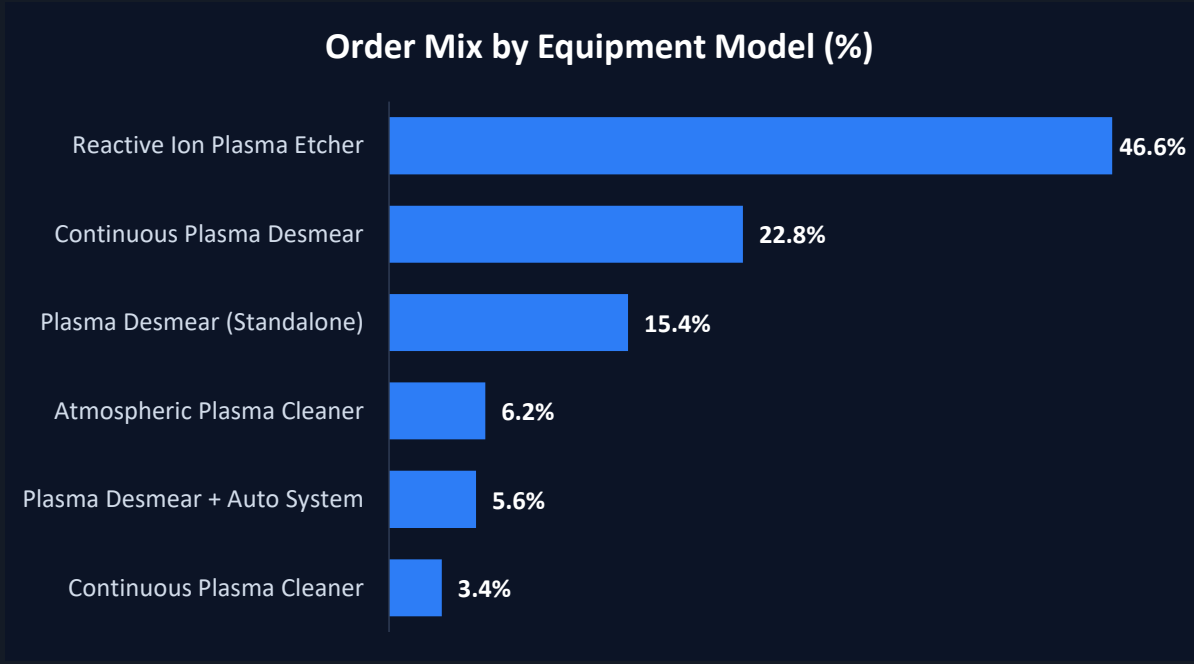
Cases: 3.

RIE Flagship Series

A high-value-added product line — the RIE series boasts an excellent gross-margin structure and is a key pillar of overall profitability, driving substantial growth in per-unit service and maintenance revenue.

Order Status & Market Structure

Core Equipment Model Mix Analysis



RIE Series (High-Value Flagship)	**46.6%** | share of order structure
Desmear Series (High-Volume Mainstay)	**38.2%** | Holding steady market share

Maintenance Service Growth Momentum

+60.4% YoY Revenue Growth

As the global installed base continues to expand, maintenance services provide stable, high-frequency recurring cash flow.

> Maintenance revenue accounted for 31.8% in Jan–May 2026, up sharply from 15.8% in the prior-year period

LOI Conversion & New-Model Trends

78% LOI Model Concentration

Of the 14 LOIs, 11 target high-end evolution models, reflecting strong market demand for advanced-packaging technology upgrades.

> NEMST-D2002ILDV is the key growth driver for the second half

Future Outlook & Investment Value

Leading the plasma dry-process revolution and precisely positioning within the global core value chain of AI computing and next-generation glass-substrate packaging.

AI/HPC CORE

Core of the AI Computing Chain

ABF substrate plasma processing is an indispensable step in AI server chip packaging, with demand growing in step with computing infrastructure buildout.

DRY ONLY

Dry-Substitution Trend

Multiple key processes such as BT Desmear and Hybrid Bonding de-oxidation have successfully replaced wet chemicals, providing an exclusive advantage.

GLASS SUBSTRATE

Next-Generation Pioneer

A cumulative 7 TGV/glass-substrate validation cases establish full-process coverage, taking an early lead in next-generation packaging-material opportunities.

DIVERSIFICATION

Cross-Market Diversification

Parallel positioning across AI servers, heterogeneous integration, EV power modules, and E-Chuck refurbishment reduces single-market volatility risk.

HIGH BARRIER

High Technical Moat

Each application requires 6–18 months of joint validation; once a recipe is adopted, customer stickiness and switching costs are extremely high.

Important Disclaimer

Source & Nature of Information

The materials in this presentation are compiled from technical documents and financial data provided by Nano Electronics and Micro System Technologies, Inc., and are intended solely for the reference of institutional investors and researchers. They do not constitute any investment advice or offer.

Technology & Validation Notes

The application cases listed are current technical-collaboration and validation records; the actual timing of conversion into mass-production orders depends on each customer's process-acceptance progress. Order amounts are based on business records, not financial forecasts.

Forward-Looking Statement Risk: Forward-looking descriptions involve uncertainties, and actual results may differ from those stated herein. Trend descriptions and percentages are based on order-booking schedule data and do not guarantee the Company's future financial performance.

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