

Stock Code: 2404

UNITED INTEGRATED SERVICES CO., LTD.

2025

Annual Report

Date: March 31, 2026

**The contents of this annual report and related information of the Company can
be found on the following websites:**

Market Observation Post System: [http:// mops.twse.com.tw](http://mops.twse.com.tw)

Website of the Company: <http://www.uisco.com.tw>

I. Spokesperson and acting spokesperson of the Company

Name: Chun-Yuan Hsu Name: Limei Pan

Job Title: Chief Business Officer Title: Accounting Officer

Tel.: (02)2917-4060

Tel.: (02) 2917-4060

E-mail: tonyhsu@uisco.com.tw E-mail: phy@uisco.com.tw

II. Address and telephone number of the head office and the Construction Office

1. Address of the head office : 13th Floor, No. 13, Qiaoh Road, Zhonghe District, New Taipei City

Tel. : (02) 2917-4060

2. Hsinchu Construction Office : No. 392, Yuanqu 2nd Rd., Baoshan Township, Hsinchu City

Tel. : (03) 578-2125

3. Taichung Construction Office : No. 168, Anhe East Road, Fuheli 2 Neighborhood, Xitun District, Taichung City

Tel. : (04) 2359-9990

4. Tainan Construction Office : No. 523 Xingnong Road, Shanhu District, Tainan City

Tel. : (06) 581-0129

III. Stock service office

Name: Taishin Securities Co., Ltd. Shareholder Service Dept.

Address: B1, No. 96, Section 1, Jianguo North Road, Zhongshan District, Taipei City

Website: <http://www.tssco.com.tw>

Tel.: (02) 2504-8125

IV. Certified Public Accountant in the most recent year

CPA names: Fu-jen Chen, I-Jen Chen

Name of CPA Firm: KPMG Taiwan

Address: 68th Floor, No. 7, Section 5, Xinyi Road, Taipei City

Website: <http://www.kpmg.com.tw>

Tel.: (02) 8101-6666

V. Name of offshore stock exchange and information inquiry method: None

VI. Company website: <http://www.uisco.com.tw>

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To Shareholders

Dear Shareholders, Ladies, and Gentlemen:

With the efforts spent by all colleagues and support from shareholders, the Company's operating results in 2025 included the consolidated operating revenue amounting to NT\$66,093,193 thousand and income before tax amounting to NT\$11,615,853 thousand.

The 2026 operational outlook

(I) Business goals

In 2026, United Integrated Services anticipates to fully benefit from the global semiconductor industry and the wave of structural investments centered on AI applications. With the rapid expansion of AI technology and its applications, demand for high-performance computing (HPC) chips and memory has continued to rise, becoming a key driver of investment in advanced manufacturing processes, advanced packaging, and high-tech fabrication facilities.

Major customers are expected to begin investing in several wafer fabs early in 2026, with projects spanning Taiwan's key technology hubs. They are also actively expanding facilities and upgrading technology overseas. These construction projects are substantial and ongoing, providing the Company with stable and predictable growth opportunities. In the face of significant and complex engineering demands, United Integrated Services will proactively strengthen its technical team and human resource allocation, and simultaneously optimize supply chain management and risk control mechanisms to enhance overall project execution flexibility and delivery capabilities.

Looking ahead to 2026, while the global economy has been and may continue to be affected by geopolitical and policy changes, the Company has demonstrated robust business resilience through its order management capabilities, cross-regional experience, and supply chain integration flexibility. The focus of future operations will shift from simply growing revenue to optimizing profitability and strengthening risk management capabilities. Transform industrial growth momentum into long-term, stable corporate value and generate sustainable returns for shareholders.

(II) Business Policy and Development Strategy

As the global semiconductor industry has entered a growth phase driven by AI and high-performance computing (HPC), the rapid advancements in integrated circuits—specifically in advanced processes and packaging—have significantly increased demand for high-tech fabrication facilities. This has led to more stringent requirements for system

integration, construction timelines, construction precision, and overall project complexity. United Integrated Services continues to focus on the key Taiwanese markets, responding to major customer needs for advanced manufacturing processes and advanced packaging. The company proactively deployed professional human resources and technical resources in anticipation of these demands, and has strengthened project profitability and maintained its competitive advantage in a high-demand environment through supply chain reviews and cost control measures.

In overseas markets, United Integrated Services continues to demonstrate cross-regional resource integration capabilities and project implementation flexibility. With the progress of the second phase of the project, the Company has leveraged the practical experience gained in the first phase in Arizona as management guidelines, and it has gradually built a local supply chain and upgraded technology to strengthen long-term partnerships.

(III) External competition, regulatory environment, and overall business environment impact

In 2026, AI technology changed rapidly. Demand for advanced manufacturing processes and advanced packaging increased significantly. Industrial competition had moved beyond the technological level to encompass a comprehensive assessment of supply chain integration and project execution capabilities. Driven by sustained growth in demand for AI chips, major memory manufacturers have expanded their capital expenditures, further accelerating the construction of high-tech fabrication facilities.

In response to the growing international ESG trend and increasing client demand for carbon reduction, United Integrated Services proactively laid the groundwork, and it has actively advanced carbon accounting procedures, establishing standards aligned with customer requirements. By implementing robust carbon management processes, we solidify long-term partnerships with customers and strengthen our low-carbon competitiveness and sustainable operations within the semiconductor supply chain.

AI is not a short-term cycle; rather, it is a force that has profoundly affected the industrial structure and global economy. The Company has established long-standing, close partnerships with industry partners to navigate this key growth phase. In the face of changes in the international political and economic environment and industry shifts, United Integrated Services will maintain a steady course, integrate global resources, and strengthen talent development to ensure that the Company sustains its competitive advantage and delivers long-term value to shareholders.

UNITED INTEGRATED SERVICES CO., LTD.

Chairperson: Belle Lee

I. Business report

(I) The 2025 business plan implementation results

1. Business overview

The Company's annual consolidated operating revenue reached NT\$66,093,193 thousand, and the consolidated net income before tax reached NT\$11,615,853 thousand through the active efforts of all colleagues.

2. Operational outlook

Current goal

- ◎ Strengthen professional investment and improve engineering quality, safety management, and customer service to become a world-class company.
- ◎ Actively recruit and cultivate talents, expand production capacity, and speed up the deployment of management succession.
- ◎ Reduce costs and increase efficiency to increase competitiveness.
- ◎ Strengthen the deployment of water and air pollution prevention and energy conservation.
- ◎ Implementation of ESG programs.

(II) Financial income and expense and profitability analysis

The 2025 financial income and expense and profitability analysis

1. Financial structure analysis

Liability to asset ratio = 76.06%

Long-term fund to fixed assets ratio = 1480.17%

2. Solvency analysis

Current ratio (%) = 126.93%

Quick ratio (%) = 111.52%

3. Profitability analysis

Return on assets = 14.63%

Ratio of return on shareholders' equity = 54.22%

Net profit margin = 13.87%

Earnings per share = 48.08

(III) Research and development overview

1. Wireless home security system development

The mass production of this wireless product has been completed with orders received from customers in the home security industry. This product complies with international standards (WIFI and ZIGBEE) and passes international and Taiwan (NCC and BSMI) certifications; also, it is safe and reliable with a number of design patents received. The Company will continue to research and develop innovative products.

© Development of an AI-powered real-time image recognition system

Work with National Taiwan Normal University on AI modules, which perform pedestrian recognition and give proximity alert and digital fence warning on the edge gateway.

2. Shock-resistant cleanroom ceiling system

The development of this ceiling system is mainly cleanrooms in the high-tech industry. When a strong earthquake occurs, the ceiling system is not damaged. The design of this product has met the US AC156 standards with strong earthquake resistance >0.9g and passed the test of the National Earthquake Center and the relevant certifications of primary customers.

II. 2026 Business Plan Summary

(I) Management policy

As the global semiconductor industry has entered a growth phase driven by AI and high-performance computing (HPC), the rapid advancements in integrated circuits—specifically in advanced processes and packaging—have significantly increased demand for high-tech fabrication facilities. This has led to more stringent requirements for system integration, construction timelines, construction precision, and overall project complexity. United Integrated Services continues to focus on the key Taiwanese markets, responding to major customer needs for advanced manufacturing processes and advanced packaging. The company proactively deployed professional human resources and technical resources in anticipation of these demands, and has strengthened project profitability and maintained its competitive advantage in a high-demand environment through supply chain reviews and cost control measures.

In overseas markets, United Integrated Services continues to demonstrate cross-regional resource integration capabilities and project implementation flexibility. With the progress of the second phase of the project, the Company has leveraged the practical experience gained in the first phase in Arizona as management guidelines, and it has gradually built a local supply chain and upgraded technology to strengthen long-term partnerships.

(II) Business goals

In 2026, United Integrated Services anticipates to fully benefit from the global semiconductor industry and the wave of structural investments centered on AI applications. With the rapid expansion of AI technology and its applications, demand for high-performance computing (HPC) chips and memory has continued to rise, becoming a key driver of investment in advanced manufacturing processes, advanced packaging, and high-tech fabrication facilities.

Major customers are expected to begin investing in several wafer fabs early in 2026, with projects spanning Taiwan's key technology hubs. They are also actively expanding facilities and upgrading technology overseas. These construction projects are substantial and ongoing, providing the Company with stable and predictable growth opportunities. In the face of significant and complex engineering demands, United Integrated Services will proactively strengthen its technical team and human resource allocation, and simultaneously optimize supply chain management and risk control mechanisms to enhance overall project execution flexibility and delivery capabilities.

Looking ahead to 2026, while the global economy has been and may continue to be affected by geopolitical and policy changes, the Company has demonstrated robust business resilience through its order management capabilities, cross-regional experience, and supply chain integration flexibility. The focus of future operations will shift from simply growing revenue to optimizing profitability and strengthening risk management capabilities. Transform industrial growth momentum into long-term, stable corporate value and generate sustainable returns for shareholders.

(III) Important Production and Marketing Policies

Here at the Company, we, as always, have been focusing on the high-tech plant business for more than three decades. Amidst the cutthroat competition within the

counterpart firms in the same industry, we have come out as relatively more outstanding. Further coupled with the rapid boom in the high-tech industry in recent years, our Company has been growing at a satisfactory pace. Although there are positive and negative aspects of business overconcentration, worsening inflation as well as shortages in work and materials make it still important to focus on the development of the industry and maintenance of relationship with subcontractors.

Two. Corporate governance report

I. Director and key manager information

1. Director information (I)

March 31, 2026

Job title	Nationality or Registration Place	Name	Sex Age	Election date	Tenure	Initial Election Date	Shareholding at the time of election		Current shareholding		Current shareholding of spouse and minor children		Shares held in the name of others.		Experience (education)	Job position held with the Company and other companies concurrently	Other managers, directors, or supervisors who are a spouse or second cousins			Remarks (Note)
							Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			Job title	Name	Relationship	
Chairperson	Taiwan	Belle Lee	Female 66-70 years old	2024.05.31	3 years	2021.08.17	11,023,896	5.78%	10,921,896	5.73%	-	-	-	-	Department of Economics, Chinese Culture University	Note 2	None	None	None	None
Director	-	Liang Yi Investment Co., Ltd.	-	2024.05.31	3 years	2020.08.06	7,173,571	3.76%	7,173,571	3.76%	-	-	-	-	-	-	-	-	-	-
Corporate representative of the Director	Taiwan	Chih-Ming Lai	Male 60-65 years old	2024.05.31	3 years	2021.08.17	-	-	20,000	0.01	-	-	-	-	Department of Electrical Engineering, National Cheng Kung University	Note 3	None	None	None	None
Director	Taiwan	Wei-Xin Ma	Female 56-60 years old	2024.05.31	3 years	2021.08.17	-	-	-	-	-	-	-	-	Note 1	Note 4	None	None	None	None
Director	Taiwan	Hsueh-Jen Sung	Male 70-75 years old	2024.05.31	3 years	2024.05.31	-	-	23,000	0.01	-	-	692,259	0.36	MBA, Harvard University	Note 5	None	None	None	None
Director	Taiwan	Shu-Yun Hsiao	Female 50-55 years old	2024.05.31	3 years	2024.05.31	-	-	-	-	-	-	-	-	MBA, National Chung Hsing University	-	None	None	None	None
Independent Director	Taiwan	Kun-Hsien Lin	Male 66-70 years old	2024.05.31	3 years	2021.08.17	-	-	-	-	-	-	-	-	Department of Law, National Taiwan University	Note 6	None	None	None	None
Independent Director	Taiwan	Tsan-Kai Chen	Male 66-70 years old	2024.05.31	3 years	2023.05.30	-	-	-	-	-	-	-	-	Note 7	-	None	None	None	None
Independent Director	Taiwan	Ting Herh	Male 70-75 years old	2024.05.31	3 years	2015.06.16	-	-	-	-	-	-	-	-	Ph.D., Institute of Management, University of Victoria, Switzerland	Note 8	None	None	None	None

Note: If the Company's Chairperson and general manager or those of equal powers (top management) are the same person, the spouse, or a relative within the first degree kinship, the reason, rationality, necessity, responsive measures (such as, increasing the number of independent directors; also, the majority of the directors are not part-time employees or managers), and other related information shall be disclosed.

Note 1: Ph.D., School of Humanities of National Tsing Hua University; Executive MBA, Peking University; and Bachelor in Oriental Languages, University of

California, Berkeley.

- Note 2: Chairperson of the Company; Director of UNITED INTEGRATED SERVICES (USA) CORP.; Chairperson of UNITED INFORMATION SYSTEMS (BVI) CO., LTD.; chairperson, UNITED INTEGRATED SERVICES CO., LTD. (Singapore).
- Note 3: President of the Company, Director of UNITED INTEGRATED SERVICES (USA) CORP.
- Note 4: Chairperson and President of HannsTouch Holdings Company; Chairperson, Golden Apple Investment Co., Ltd., Yinwang Investment Co., Ltd., and Torch Investment Co., Ltd.; Director of Hannstar Display Corporation, Winbond Electronics Corporation, Glorystone Inc., and Director of Hanns Blegrain Ltd.;
- Note 5: Chairman, Song Chuan Co., Ltd., VAUCLUSE CAPITAL MANAGEMENT LIMITED, and Kangde Lehua Co., Ltd.
- Note 6: Independent director of YungShin Global Holding Corporation, a director of the National Taiwan University Law School Foundation, and publisher of the Taiwan Jurist.
- Note 7: Master in Mechanical Engineering, Auburn University, USA; Bachelor, Department of Naval Architecture, National Taiwan Ocean University.
- Note 8: Chairman, DAVICOM Semiconductor Inc., and Independent Director, MiTAC Holdings Co., Ltd.

2. Major shareholders of corporate shareholders:

March 31, 2026

Name of corporate shareholder	Major shareholders of corporate shareholder
Liang Yi Investment Co., Ltd.	Kuo-Yu Wang 25.20%

Director Information (II)

I. Disclosure of information on the professional qualifications of directors and the independence of independent directors:

Conditions Name	Professional qualifications and experience	Status of independence	Serve as an independent director of other public companies
Belle Lee	Department of Economics, Chinese Culture University Current Chairperson of United Integrated Services Co., Ltd. Not subject to circumstances defined in Article 30 of the Company Act.		0
Chih-Ming Lai	Department of Electrical Engineering, National Cheng Kung University Current President of United Integrated Services Co., Ltd. Former president of ChenFull International Co., Ltd. Served as the Head of Corporate Security Division, Taiwan Semiconductor Manufacturing Company, Limited Served as the Deputy Chief of the New Plant Planning and Engineering Division of Taiwan Semiconductor Manufacturing Company, Limited Not subject to circumstances defined in Article 30 of the Company Act.		0

Conditions Name	Professional qualifications and experience	Status of independence	Serve as an independent director of other public companies
Hsueh-Jen Sung	MBA, Harvard University MBA, National Chengchi University Bachelor of Engineering, Department of Management Science, National Chiao Tung University Current Chairman, Song Quan Company Limited Current Chairman, VAUCLUSE CAPITAL MANAGEMENT LIMITED Current Chairman, Kangde Lehua Co., Ltd. Previously served as Independent Director, Taiwan Mobile Co., Ltd. Previously served as Vice Chairman of Asia-Pacific Region, Goldman Sachs Previously served as President, United International Securities Limited Not subject to circumstances defined in Article 30 of the Company Act.		0
Wei-Xin Ma	Ph.D., School of Humanities, National Tsing Hua University Current Chairman and President, HannsTouch Holdings Company Current Chairman of Jinpingguo Investment (Inc.) Current Chairman of Yinwang Investment Co., Ltd., Current Chairman of Torch Investment (Inc.) Current Director (served as Chairman of the Board) of HannStar Display Corporation Current Director of Winbond Electronics Corporation Current Director, Glorystone Inc. Current Director of Hanns Blegrain Ltd. Served as Chairman of Yuanta Securities Investment Trust Co., Ltd. Not subject to circumstances defined in Article 30 of the Company Act.		0

Conditions Name	Professional qualifications and experience	Status of independence	Serve as an independent director of other public companies
Shu-Yun Hsiao	MBA, National Chung Hsing University Previously served as Managing Director, Taiwan High-Tech Facility Association Previously served as Director-General, Expansion Engineering Division, Micron Technology Taiwan Not subject to circumstances defined in Article 30 of the Company Act.		0
Ting Herh	Ph.D., Institute of Management, University of Victoria, Switzerland M.S. in Electrical Engineering, Berkeley University, California, USA B.S. in Control Engineering, National Chiao Tung University Current Chairman of the Board of Directors, DAVICOM Semiconductor Inc. Current independent director of MITAC Holdings Corporation. Not subject to circumstances defined in Article 30 of the Company Act.	Serving as an independent director and confirming to the conditions of independence 1. including but not limited to self, spouse, and relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or its affiliated companies. 2. Self, spouse, or relatives within the second degree of kinship (or others acting in their names) do not hold any shares of the Company. 3. Not serving in the position of director, supervisor, or employee of a company that has a specified relationship with the Company (in reference to Article 3, Paragraph 1, Subparagraphs 5-8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies). 4. The amount of remuneration for providing business, legal, financial, accounting, and other services to the Company or its affiliates in the last two years is zero.	1
Kun-Hsien Lin	Department of Law, National Taiwan University Current an independent director of YungShin Global Holding Co., Ltd. Current Director of the National Taiwan University College of Law Foundation. Current President of the Taiwan Jurist Previously served as Head of BN Law Firm Previously served as Director of the Association for Victims Support (AVS), Ministry of Justice Served as Chairman of Taichung Bar Association Not subject to circumstances defined in Article 30 of the Company Act.		1

Conditions Name	Professional qualifications and experience	Status of independence	Serve as an independent director of other public companies
Tsan-Kai Chen	MS in Mechanical Engineering, Auburn University, USA B.S. in Shipbuilding Engineering, National Taiwan Ocean University Former Principal Engineer of Vehicles Division, Taipei Rapid Transit Corporation Former Consultant of METRO CONSULTING SERVICE LTD. Former President of METRO CONSULTING SERVICE LTD. Not subject to circumstances defined in Article 30 of the Company Act.		0

II. Diversity and independence of the Board of Directors:

(I) Diversity of the Board of Directors:

1. Election of directors of the Company adopts a candidate nomination system in accordance with Article 20, Paragraph 3 of the Company's Corporate Governance Best-Practice Principles. The composition of the Board of Directors should consider diversity, and an appropriate diversification policy should be formulated and implemented according to our own operations, operation type, and development needs. Various aspects of diversity should be assessed, such as basic conditions and values (e.g., gender, age, etc.), expertise (e.g., law, accounting, industry, finance, marketing, or technology) and professional skills and industry experience, and so on.
2. The Company's current board of directors consists of eight directors, three of them are female and three of them are independent directors. 25% of the board directors are also employees of the Company, 37.5% of the board directors are independent directors, and 37.5% of the board directors are female. The term of office of one of the independent directors is under 3 years, the term of office of another independent director is 4 to 9 years, and it is 9 to 12 years for a third independent director. The ages of the 8 directors are between 53 and 72 years old. All directors generally have accounting and financial analysis capabilities, and are superior in terms of leadership, decision-making, operational judgment, business management, and crisis management; also, they have industry knowledge and an international marketing vision.

3. Implementation of diversity in Board membership:

Core diversification items Name of Director	Sex	Professional background (education)	Years of service of independent directors		Operational judgment	Accounting and financial analysis skills	Management competence	Crisis management ability	Industrial knowledge	International market vision	Leadership	Decision-making capacity	Risk management knowledge and ability
			3 years or less	3 to 12 years									
Belle Lee	Female	Department of Economics, Chinese Culture University			✓	✓	✓	✓	✓	✓	✓	✓	✓
Representative of Liang Yi Investment Co., Ltd.: Chih-Ming Lai	Male	Department of Electrical Engineering, National Cheng Kung University			✓	✓	✓	✓	✓	✓	✓	✓	✓
Hsueh-Jen Sung	Male	MBA, Harvard University MBA, National Chengchi University Bachelor of Engineering, Department of Management Science, National Chiao Tung University			✓	✓	✓	✓	✓	✓	✓	✓	✓
Wei-Xin Ma	Female	Ph.D., School of Humanities, National Tsing Hua University Executive MBA, Peking University B.A. in Oriental Languages, University of California, Berkeley, USA			✓	✓	✓	✓	✓	✓	✓	✓	✓
Shu-Yun Hsiao	Female	MBA, National Chung Hsing University Bachelor, Department of Civil Engineering, Chung Yuan Christian University			✓	✓	✓	✓	✓	✓	✓	✓	✓
Kun-Hsien Lin	Male	Department of Law, National Taiwan University		✓	✓		✓	✓	✓	✓	✓	✓	✓
Ting Herh	Male	Ph.D., Institute of Management, University of Victoria, Switzerland M.S. in Electrical Engineering, Berkeley University, California, USA B.S. in Control Engineering, National Chiao Tung University		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Tsan-Kai Chen	Male	MS in Mechanical Engineering, Auburn University, USA B.S. in Shipbuilding Engineering, National Taiwan Ocean University	✓		✓		✓	✓	✓	✓	✓	✓	✓
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(II) Independence of the Board of Directors:

1. The Company's Board of Directors is composed of 8 directors, and more than half of the directors have not served more than 3 terms. All directors have provided written "statement" to the Company. There is no situation of a spouse or a relative within the second degree of kinship with another director as specified in Paragraph 3 and Paragraph 4 of Article 26-3 of the Securities and Exchange Act.
2. The Company considers that the independence of directors must be judged on the basis of substantive circumstances, and this should be clearly stated in the Board diversity policy. The Board is committed to continuously evaluating the independence of directors and all relevant factors will be considered. These include: Whether the relevant directors can continue to raise constructive questions for management and other directors and express opinions independently of management or other directors, as well as considering the appropriateness of behavior both within and outside of the board of directors. The conduct of the directors of the Company must meet expectations under appropriate circumstances and exhibit the above mentioned characteristics.

3. Information on President, Vice Presidents, and department heads and branch officers

March 31, 2026

Job title	Nationality	Name	Sex	Election (Inauguration) Date	Shareholdings		Shareholding of the spouse and minor children		Shares held in the name of others		Experience (education)	Job position held with the other companies currently	Managers who are a spouse or second cousin			Remarks (Note)
					Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio			Job title	Name	Relationship	
Chief Executive Officer	Taiwan	Belle Lee	Female	2021.08.17	10,921,896	5.73%	-	-	-	-	Department of Economics, Chinese Culture University	Note 1	None	None	None	None
President	Taiwan	Chih-Ming Lai	Male	2025.01.21	20,000	0.01%	-	-	-	-	Department of Electrical Engineering, National Cheng Kung University	Note 2	None	None	None	None
Chief Business Officer	Taiwan	Chun-Yuan Hsu	Male	2021.08.30	30,000	0.02%	-	-	-	-	National Taipei Institute of Technology	Note 3	None	None	None	None
Vice President	Taiwan	Shung-Hsu Lin	Male	2026.02.12	20,000	0.01%	200	0.00	-	-	Taipei Songshan Industrial Vocational High School		None	None	None	None
Vice President	Taiwan	Juichin Wu	Male	2012.07.10	15,000	0.00%	-	-	-	-	Department of Computer Science and Information Engineering, Tamkang University	Note 4	None	None	None	None
Accounting Officer	Taiwan	Limei Pan	Female	2012.06.27	12,600	0.00%	-	-	-	-	Hsingwu Junior College of Commerce	-	None	None	None	None
Finance Officer	Taiwan	Yih-Ping Chang	Female	2024.08.16	16,000	0.00%	-	-	-	-	Department of International Trade, Soochow University	-	None	None	None	None
Corporate Governance Officer	Taiwan	Li-Yun Pan	Female	2023.05.12	21,600	0.01%	23,276	0.01%	-	-	National Taipei College of Business	Note 5	None	None	None	None

Note: If the Company's Chairperson and general manager or those of equal powers (top management) are the same person, the spouse, or a relative within the first degree kinship, the reason, rationality, necessity, responsive measures (such as, increasing the number of independent directors; also, the majority of the directors are not part-time employees or managers), and other related information shall be disclosed.

Note 1: Chairperson of the Company; Director of UNITED INTEGRATED SERVICES (USA) CORP.; Chairperson of UNITED INFORMATION SYSTEMS (BVI) CO., LTD.; chairperson, UNITED INTEGRATED SERVICES CO., LTD. (Singapore).

Note 2: President of the Company's Overseas Business Department; director, UNITED INTEGRATED SERVICES (USA) CORP.

Note 3: Chief Sales Officer of the Company; Chairperson, Suyuan Trading (Shanghai) Company, Suzhou Hantai System Integration and Jiangxi United Integrated Services Company; representative of a corporate director, JG Environmental Technology Co., Ltd. and Wholetech System Hitech Limited; supervisor of JXCG JIANGXI CONSTRUCTION ENGINEERING(GROUP) CO.,LTD.

Note 4: President of the Company's branch office in Mainland China and the Director of Jiangxi United Integrated Services Company, Suzhou Hantai System Integration Company, and JXCG JIANGXI CONSTRUCTION ENGINEERING(GROUP) CO.,LTD.

Note 5: Corporate director representative, Ablerex Electronics Co., Ltd.

II. Remuneration of Directors, President, and Vice President

(I) Remuneration to board directors (including independent directors) (name and remuneration shall be disclosed individually)

Unit: NT\$ Thousands

Job title	Name	Remuneration of Directors								The total amount and ratio of A, B, C and D (4 items) to the net income	The relevant remunerations of part-time employees								The total amount and ratio of A, B, C, D, E, F and G (7 items) to the net income (%)		Remuneration received from the invested companies other than the subsidiaries or parent company	
		Remuneration (A)		Pension (B)		Remuneration of Directors (C)		Business execution fee (D)			Salary, bonus, and special allowance (E)		Pension (F)		Remuneration to employees (G)				The Company	All the companies included in the financial report		
		The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)		The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	Cash amount	Stock amount	Cash amount	Stock amount				
Chairperson	Belle Lee	-	-	-	-	11,200	11,200	30	36	11,230 0.1238	11,236 0.1239	5,872	5,872	300	300	20,243	-	20,243	-	37,645 0.4151	37,651 0.4151	-
Director	Liang Yi Investment Co., Ltd.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate representative of the Director	Chih-Ming Lai	-	-	-	-	11,200	11,200	30	37	11,230 0.1238	11,237 0.1239	4,876	7,348	108	108	34,482	-	34,482	-	50,696 0.5590	53,175 0.5863	-
Director	Joseph Lee 2025.12.18 Resignation	-	-	-	-	5,208	5,208	18	18	5,,226 0.0576	5,,226 0.0576	4,488	4,488	124	124	0	-	0	-	9,838 0.1085	9,838 0.1085	-
Director	Hsueh-Jen Sung	-	-	-	-	11,200	11,200	30	30	11,230 0.1238	11,230 0.1238	-	-	-	-	-	-	-	-	11,230 0.1238	11,230 0.1238	-
Director	Wei-Xin Ma	-	-	-	-	11,200	11,200	30	30	11,230 0.1238	11,230 0.1238	-	-	-	-	-	-	-	-	11,230 0.1238	11,230 0.1238	-
Director	Shu-Yun Hsiao	-	-	-	-	11,200	11,200	30	30	11,230 0.1238	11,230 0.1238	-	-	-	-	-	-	-	-	11,230 0.1238	11,230 0.1238	-
Independent Director	Kun-Hsien Lin	-	-	-	-	9,400	9,400	1,830	1,830	11,230 0.1238	11,230 0.1238	84	84	-	-	-	-	-	-	11,314 0.1247	11,314 0.1247	-
Independent Director	Ting Herh	-	-	-	-	9,400	9,400	1,830	1,830	11,230 0.1238	11,230 0.1238	84	84	-	-	-	-	-	-	11,314 0.1247	11,314 0.1247	-

Job title	Name	Remuneration of Directors				The total amount and ratio of A, B, C and D (4 items) to the net income		The relevant remunerations of part-time employees						The total amount and ratio of A, B, C, D, E, F and G (7 items) to the net income (%)		Remuneration received from the invested companies other than the subsidiaries or parent company								
		Remuneration (A)		Pension (B)	Remuneration of Directors (C)			Business execution fee (D)		Salary, bonus, and special allowance (E)		Pension (F)					Remuneration to employees (G)							
		The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	The Company	All the companies included in the financial report (Note 7)	Cash amount	Stock amount		The Company	All the companies included in the financial report						
Independent Director	Tsan-Kai Chen	-	-	-	-	9,400	9,400	1,830	1,830	11,230	11,230	84	84	-	-	-	-	-	-	11,314	11,314	0.1247	0.1247	-
<p>1. The correlation between the policies, system, standards, and structure of the independent director's remuneration, and the responsibilities, risk and time undertook by the Independent Director: Other than the fee payable for each participation, an independent director is entitled to a business execution fee of at NT\$150,000 per month. Each and every independent director receives just the same amount. With the directors' remuneration allocated upon the annual accounting settlement, the remuneration for directors (including remuneration to directors and the fee for the independent directors in the execution of the business for the year) shall be evenly distributed according to the total number of directors (including independent directors). In case of independent directors, the differential gap shall be made up after payment of the business execution fee and each and every independent director shall receive exactly the same amount.</p> <p>2. Except as disclosed in the aforementioned Table, the remuneration received by the Directors of the Company in the most recent year for the services (serving as an external consultant to the parent company, to any company listed in the financial statements, or to a reinvested company) provided to all the companies in the financial report: None</p>																								

Remuneration Bracket Table

Bracket of the remuneration paid to each director of the Company	Name of Director			
	The total remuneration amount of the last 4 items (A+B+C+D)		The total remuneration amount of the last 7 items (A+B+C+D+E+F+G)	
	The Company	All the companies included in the financial report	The Company	All the companies included in the financial report
Less than NT\$1,000,000				
NT\$1,000,000 (inclusive)~ NT\$2,000,000 (not inclusive)				
NT\$2,000,000 (inclusive)~ NT\$3,500,000 (not inclusive)				
NT\$3,500,000 (inclusive)~ NT\$5,000,000 (not inclusive)				
NT\$5,000,000 (inclusive)~ NT\$10,000,000 (not inclusive)	Joseph Lee	Joseph Lee	Joseph Lee	Joseph Lee
NT\$10,000,000 (inclusive)~ NT\$15,000,000 (not inclusive)	Belle Lee, Chih-Ming Lai, Hsueh-Jen Sung, Wei-Xin Ma, Shu-Yun Hsiao, Kun- Hsien Lin, Ting Herh, Tsan- Kai Chen	Belle Lee, Chih-Ming Lai, Hsueh- Jen Sung, Wei-Xin Ma, Shu-Yun Hsiao, Kun-Hsien Lin, Ting Herh, Tsan-Kai Chen	Hsueh-Jen Sung, Wei-Xin Ma, Shu- Yun Hsiao, Kun- Hsien Lin, Ting Herh, Tsan-Kai Chen	Hsueh-Jen Sung, Wei-Xin Ma, Shu-Yun Hsiao, Kun- Hsien Lin, Ting Herh, Tsan- Kai Chen
NT\$15,000,000 (inclusive)~ NT\$30,000,000 (not inclusive)				
NT\$30,000,000 (inclusive)~ NT\$50,000,000 (not inclusive)			Belle Lee	Belle Lee
NT\$50,000,000 (inclusive)~ NT\$100,000,000 (not inclusive)			Chih-Ming Lai	Chih-Ming Lai
Over NT\$100,000,000				
Total	9	9	9	9

(II) Remuneration of the President and Vice President (names and remuneration shall be disclosed individually)

Unit: NT\$ Thousands

Job title	Name	Salary (A)		Pension (B)		Bonus, special allowance, etc. (C)		Employee's remuneration amount (D)				The total amount and ratio of A, B, C and D (4 items) to the net income		Remuneration received from the invested companies other than the subsidiaries or parent company
		The Company	All the companies included in the financial report	The Company	All the companies included in the financial report	The Company	All the companies included in the financial report	The Company		All the companies included in the financial report (Note 5)		The Company	All the companies included in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
Chief Executive Officer	Belle Lee	4,992	4,992	300	300	880	880	20,243	-	20,243	-	26,415 0.2913	26,415 0.2913	None
President	Chih-Ming Lai	3,196	5,668	108	108	1,680	1,680	34,482	-	34,482	-	39,466 0.4352	41,938 0.4624	None
Chief Business Officer	Chun-Yuan Hsu	4,992	4,992	108	108	880	880	26,830	-	26,830	-	32,810 0.3618	32,810 0.3618	None
Vice President	Juichin Wu	2,016	5,511	108	108	350	350	4,485	-	4,485	-	6,959 0.0767	10,454 0.1153	None

Remuneration Bracket Table

Bracket of the remuneration paid to the President and Vice President of the Company	Name of President and Vice President	
	The Company	All the companies included in the financial report
Less than NT\$1,000,000		
NT\$1,000,000 (inclusive)~NT\$2,000,000 (not inclusive)		
NT\$2,000,000 (inclusive)~NT\$3,500,000 (not inclusive)		
NT\$3,500,000 (inclusive)~NT\$5,000,000 (not inclusive)		
NT\$5,000,000 (inclusive)~NT\$10,000,000 (not inclusive)	Juichin Wu	
NT\$10,000,000 (inclusive)~NT\$15,000,000 (not inclusive)		Juichin Wu
NT\$15,000,000 (inclusive)~NT\$30,000,000 (not inclusive)	Belle Lee	Belle Lee
NT\$30,000,000 (inclusive)~NT\$50,000,000 (not inclusive)	Chih-Ming Lai, Chun-Yuan Hsu	Chih-Ming Lai, Chun-Yuan Hsu
NT\$50,000,000 (inclusive)~NT\$100,000,000 (not inclusive)		
Over NT\$100,000,000		
Total	4	4

(III) The remuneration of the top five managers of listed/OTC companies (names and remuneration shall be disclosed individually)

Unit: NT\$ Thousands

Job title	Name	Salary (A)		Pension (B)		Bonus, special allowance, etc. (C)		Employee's remuneration amount (D)				The total amount and ratio of A, B, C and D (4 items) to the net income		Remuneration received from the invested companies other than the subsidiaries or parent company
		The Company	All the companies included in the financial report (Note 5)	The Company	All the companies included in the financial report (Note 5)	The Company	All the companies included in the financial report (Note 5)	The Company		All the companies included in the financial report (Note 5)		The Company	All the companies included in the financial report	
								Cash amount	Stock amount	Cash amount	Stock amount			
Chief Executive Officer	Belle Lee	4,992	4,992	300	300	880	880	20,243	-	20,243	-	26,415 0.2913	26,415 0.2913	None
President	Chih-Ming Lai	3,196	5,668	108	108	1,680	1,680	34,482	-	34,482	-	39,466 0.4352	41,938 0.4624	None
Chief Business Officer	Chun-Yuan Hsu	4,992	4,992	108	108	880	880	26,830	-	26,830	-	32,810 0.3618	32,810 0.3618	None
Director of Engineering	Shung-Hsu Lin	2,880	2,880	173	173	1,120	1,120	14,990	-	14,990	-	19,163 0.2113	19,163 0.2113	None
Deputy Director of Engineering	Chung-Wei Yang	2,616	2,616	157	157	980	980	10,370	-	10,370	-	14,123 0.1557	14,123 0.1557	None

(IV) Name of the managers received employee remuneration and the amount of remuneration received.

Unit: NT\$ Thousands

	Job title	Name	Stock amount	Cash amount	Total	Ratio of total amount to net income (%)
Manager	Chief Executive Officer	Belle Lee	0	111,582	111,582	1.2303%
	President	Chih-Ming Lai				
	Chief Business Officer	Chun-Yuan Hsu				
	Vice President	Shung-Hsu Lin				
	Vice President	Juichin Wu				
	Corporate Governance Officer	Li-Yun Pan				
	Accounting Officer	Limei Pan				
	Finance Officer	Yih-Ping Chang				

(V) Analysis of the ratio of the total remuneration paid to the Company's Directors, President, and Vice President in the most recent year by the Company and the companies included in the consolidated statements to the net income; also, the explanation of the policies, standards and portfolio of the remuneration, the procedures for the stipulation of remuneration, and its relevance with the business performance

1. Analysis of the ratio of the total remuneration paid to the Company's Directors, President, and Vice President in the last two years by the Company and the companies included in the consolidated financial statements to the net income

Unit: NT\$ Thousands

Identity \ Year	2024		2025	
	The Company	All the companies included in the financial report	The Company	All the companies included in the financial report
Remuneration of Directors	145,848	148,393	165,811	168,296
Ratio of remuneration of directors to net income (%)	2.36%	2.40%	1.83%	1.86%
Remuneration of President and Vice President	124,077	128,635	128,110	134,090
Ratio of remuneration of President and Vice President to net income (%)	2.00%	2.08%	1.41%	1.48%

The Board of Directors is authorized in accordance with the Articles of Association of the Company to determine the remuneration of all directors depending on their

involvement in the Company operation and the value of their contribution; also, by referring to the general standards of the industry. Therefore, there should be no significant risks involved in the future.

2. Remuneration policies, standards and portfolio, procedures for determining remuneration , and their correlations with business performance and future risks

Remuneration paid by the Company to directors and managers is under the authority of the Remuneration Committee, which is responsible for formulating and regularly reviewing the policies, systems, standards, and structures for the annual performance evaluation and remuneration of directors and managers of the Company. It shall comprehensively consider the rationality of the relationship between personal performance, the Company's operating performance, and future operating risks, and submit it to the Board of Directors for approval. If it is a distribution item in the earnings distribution statement, it must be submitted to the shareholders' meeting for approval.

- (1) Remuneration distribution policy for directors (including independent directors): It is stipulated under Article 16 of the Company's Articles of Incorporation that the remuneration of all directors shall be determined under the authorization of the Board of Directors according to the level of their participation in the Company's operations and the value of their contributions, and with reference to the usual level of the industry. In accordance with the Company's Remuneration Distribution Methods for Directors and Independent Directors, the amount director remuneration that can be allocated to each independent director must be deducted from the independent director's business execution expenses received in the current year. If the Company makes a profit, then in accordance with Article 19 of the Company's Articles of Incorporation, a maximum of 2% shall be allocated as directors' remuneration by a resolution of the Board of Directors; and this shall be submitted to the shareholders' meeting following a review by the Remuneration Committee and approval by the Board of Directors.
- (2) Remuneration distribution policy for managers: It is stipulated under Article 19 of the Company's Articles of Incorporation that if the Company has a profit for the year, it shall allocate 6%-10% as remuneration for employees and this shall be distributed in stock or cash by a resolution of the Board of Directors. Distribution recipients include employees of controlled or affiliated companies meeting certain conditions. Remuneration of managers is based on individual performance and contribution to the Company's overall operations and reasonable remuneration will be given in consideration of levels given by market peers. This shall be carried out after a review by the Remuneration Committee and approval of the Board of Directors.
- (3) Correlation with operating performance and future risks: The Remuneration

Committee refers to the Company's overall operational performance, operational risks and development trends; and, after evaluating the achievement of the performance targets of directors and managers, makes a submission to the Board of Directors for discussion. It also reviews the remuneration system for directors and managers at any time in accordance with actual business conditions and relevant laws and regulations; furthermore, it should not lead directors and managers to engage in behavior in pursuit of remuneration that exceeds the risk tolerances of the Company. The Company's remuneration policy should refer to the customary level of payment in the same industry while considering individual performance. Remuneration is positively related to the Company's operating performance. Future risks have been appropriately controlled, and the remuneration policy and future risks are also reasonably correlated to a certain extent. Overall compensation packages primarily include salaries, bonuses, various allowances and employee dividends, benefits, and other components. Standards of remuneration, salaries, and allowances are verified according to the competitive market situation vis-à-vis the position held by the employee, and in line with the Company's policies. Bonuses and employee dividends are issued in conjunction with employees, departmental goals, or the Company's operating performance. Regarding the design of benefits, we design employee benefit measures that can be shared by employees on the premise of compliance with laws and regulations and taking into account the needs of employees.

III. Corporate governance operation of TWSE/GTSM Listed Companies

(I) The operation of the Board of Directors

In 2024 and the most recent year through March 31, 2025, the Board of Directors held 7 [A] meetings and the attendance of directors was as follows:

Job title	Name	Actual number of attendance (B)	Frequency of attendance by proxy	Actual attendance ratio (%) (B/A)	Note
Chairperson	Belle Lee	7	-	100%	Reappointed on May 31, 2024
Corporate representative of the Director	Liang Yi Investment Co., Ltd. Chih-Ming Lai	7	-	100%	Reappointed on May 31, 2024
Director	Joseph Lee	3	-	60%	Reappointed on May 31, 2024 Dismissal on December 18, 2025
Director	Hsueh-Jen Sung	7	-	100%	Newly appointed on 2024.05.31
Director	Wei-Xin Ma	7	-	100%	Reappointed on May 31, 2024
Director	Shu-Yun Hsiao	7	-	100%	Newly appointed on 2024.05.31
Independent Director	Kun-Hsien Lin	7	-	100%	Reappointed on May 31, 2024
Independent Director	Ting Herh	7	-	100%	Reappointed on May 31, 2024
Independent Director	Tsan-Kai Chen	7	-	100%	Reappointed on May 31, 2024

Other information to be published:

- I. The operation of the Board of Directors shall be with the date, term, content of the proposal, the opinions of all independent directors, and the Company's processing of the opinions of the independent directors stated in any of the following circumstances
 - (I) Matters listed in Article 14-3 of the Securities and Exchange Act: The Company has established an audit committee.
 - (II) Except for the matters stated in the preceding paragraph, the resolutions of the Board of Directors that are opposed or reserved by independent directors with a record or written statement filed: None

II. For the directors' having themselves recused from a proposal with the risk of conflict of interest, the name of the director, the content of the proposal, the reasons for recusing themselves, and the engagement in voting should be stated: None

Board of Directors Meeting Date	Proposal description	Recused director	Reasons for recusal and how votes were cast
2025.01.21	Appointment of Chih-Ming Lai as President of the Company	Chih-Ming Lai	Except for Director Chih-Ming Lai, who recused himself from the discussion and voting due to a conflict of interest, the proposal was approved without objection following consultation with the other directors present.
2025.08.12	The proposal regarding the compensation for appointing Joseph Lee as the Company's chief technical advisor.	Joseph Lee	Except for Director Joseph Lee, who recused himself from the discussion and voting due to a conflict of interest, the proposal was approved without objection following consultation with the remaining directors in attendance.

III. Information on the evaluation cycle and period, evaluation scope, method and evaluation content of the board's self (or peer) assessment that should be disclosed by TWSE/TPEX listed companies, and fill in the attached form for the implementation of the evaluation of the Board of Directors.

Evaluation result:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Implemented at the end of each year	January 1, 2025 to December 31, 2025	Board of Directors, individual directors, and functional committees	The Board of Directors, individual board members, and functional committees themselves fill in the performance evaluation self-assessment questionnaires	Measurement items for the Board of Directors performance evaluation I. Degree of participation in Company operations. II. Improving the quality of Board decisions. III. Board composition and structure. IV. Selection and continuous training of directors. V. Internal control. Score result 4.90 points Measurement items for the self-evaluation of Board members: I. Mastering the Company's goals and tasks. II. Awareness of directors'

					<p>responsibilities.</p> <p>III. Degree of participation in Company operations.</p> <p>IV. Internal relationship management and communication.</p> <p>V. Directors' professional and continuous education.</p> <p>VI. Internal control.</p> <p>Score result 4.60 points</p> <p>Measurement items for functional committee performance evaluations:</p> <p>I. Degree of participation in Company operations.</p> <p>II. Recognition of functional committee responsibilities.</p> <p>III. Improving decision-making quality of functional committees.</p> <p>IV. Functional committee composition and member selection.</p> <p>V. Internal control.</p> <p>Score result 5.00 points</p> <p>Overall assessment:</p> <p>The Board of Directors currently consists of five directors and three independent directors. Its members have diverse professional backgrounds, including expertise in finance, accounting, industry, and law, and they meet the relevant corporate governance standards. During the year under review, all directors maintained a 100% attendance rate and actively participated in Board operations.</p> <p>The Board of Directors and the management team maintain smooth communication. The Board has a thorough</p>
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				<p>understanding of the Company's management strategies and the industry, and important proposals are passed as Resolutions after complete information has been obtained and fully discussed, demonstrating effective oversight and decision-making capabilities. The Company has established a Sustainable Development Committee and a Greenhouse Gas Inventory Implementation Committee. The Board of Directors recognizes the importance of sustainable development, and independent directors participate in its oversight and operation to ensure these goals are met. Overall, the board members, the Board of Directors, and the functional committees have operated effectively. Decision-making quality and supervisory mechanisms are sound, enabling them to fulfill their responsibilities and meet corporate governance requirements while protecting shareholder rights and interests.</p> <p>Optimization suggestions In view of the busy business of each director, the schedule of continuing education is not easy. The 2026 continuing education will be planned in advance, and the directors are encouraged to continue the continuing education, to strengthen the diversified courses of the directors outside of their</p>
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				professional abilities.
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IV. Evaluate the objectives (such as, setting up an Audit Committee, improving information transparency, etc.) of strengthening the functions of the Board of Directors and the implementation in the current year and the most recent year.

(I) Objectives of strengthening the functions of the Board of Directors: The Company has formulated the “Regulations Governing Board of Directors Meetings” to establish a good corporate governance system for the Board of Directors, strengthen management functions, and improve supervision functions for the compliance of the Board of Directors in order to exercise its function.

(II) Performance evaluation performed by the Board of Directors: The convening and deliberation of the board meeting shall be conducted in accordance with the “Rules of Procedure for Board of Directors Meetings” and the “Regulations Governing Board of Directors Meetings” of the Company. The Remuneration Committee shall also be responsible for reviewing the remuneration of the directors, and managers of the Company; also, provide recommendations and assess the relevant policies for the reference of the Board of Directors in decision-making.

(II) Operation of the Audit Committee:

1. Composition and duties of the Audit Committee

- (1) The Company's Audit Committee consists of three independent directors. The purpose of the Audit Committee is to assist the Board of Directors in monitoring the quality and ethics of the Company's accounting, auditing, financial reporting processes and financial control.
- (2) The Committee's responsibilities are as follows:
 - A. The adoption of or amendments to the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
 - B. Assessment of the effectiveness of the internal control system.
 - C. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others.
 - D. Matters in which a director is an interested party.
 - E. Asset transactions or derivatives trading of a material nature.
 - F. Loans of funds, endorsements, or provision of guarantees of a material nature.
 - G. The offering, issuance, or private placement of equity-type securities.
 - H. The hiring or dismissal of a certified public accountant, or their compensation.
 - I. The appointment or discharge of a financial, accounting, or internal audit officer.

- J. Annual financial reports signed or stamped by the chairperson, manager, and accounting officer, and second quarter financial reports requiring to be audited and attested by CPAs.”
- K. Other material matters as may be required by this Corporation or by the competent authority.

Major tasks of the Audit Committee

- Review financial statements

The board of directors has prepared the Company's 2025 business report, financial statements and earning distribution proposal, and the 2025 interim and quarterly financial statements. Of which, KPMG Taiwan was engaged to audit and/or review the financial statements, and the auditor's reports or review reports have been issued. The above-mentioned business report, financial statements and earning distribution proposal have been reviewed by the Audit Committee and found no inconsistency.

- Evaluate the effectiveness of the internal control system

The Audit Committee assesses the effectiveness of the policies and procedures of the Company's internal control system (including control measures in finance, operations, risk management, information security, outsourcing, legal compliance and other control measures), and reviews the regular reports from the Company's audit department and CPAs, as well as the management, including risk management and compliance. With reference to the “Internal Control - Integrated Framework” announced in 2013 by the COSO, the Audit Committee believes that the Company's risk management and internal control systems are effective, and the Company has adopted the necessary control mechanisms to supervise and correct violations.

- Appoint CPAs

To ensure the independence of the CPA firm, the Audit Committee has established an independence evaluation form with reference to Article 47 of the Certified Public Accountant Act and Bulletin No. 10 of the Norm of Professional Ethics for Certified Public Accountants, “Integrity, Objectivity, and Independence.” The form is used to assess the CPAs' independence, professional competence, and suitability, including whether they have related-party relationships with the Company or maintain any business or financial interests with the Company.

2. Information on the operation of the Audit Committee:

In 2025, and as of March 2026, the third-term Audit Committee has held five meetings (A), and the attendance of independent directors is as follows:

Job title	Name	Actual number of attendance (B)	Frequency of attendance by proxy	Actual attendance ratio (%) (B/A) (Note)	Remarks
Independent Director	Ting Herh	5	-	100%	Reappointed on May 31, 2024
Independent Director	Kun-Hsien Lin	5	-	100%	Reappointed on May 31, 2024
Independent Director	Tsan-Kai Chen	5	-	100%	Reappointed on May 31, 2024

Other information to be published:

- I. If any of the following circumstances arises in the operation of the Audit Committee, the meeting date, period, motion content, and any objections of independent directors should be stated, as well as contents of reserved opinions or major recommendations, the results of the audit committee's resolutions, and the Company's handling of the Audit Committee's opinions.
 - (I) Matters listed in Article 14-5 of the Securities Exchange act: Please refer to the important resolutions of the Board of Directors and the Audit Committee on page 82, and the important resolutions of the Audit Committee on page 37.; all proposals have been approved by all members of the Audit Committee, as well as proposed to and resolved by the Board of Directors.
 - (II) Except for the matters stated in the preceding paragraph, other proposals that have not been resolved by the Audit Committee, but with the consent of two-thirds of the board directors: None
- II. For the independent directors' having themselves recused from a proposal with the risk of conflict of interest, the name of the independent director, the content of the proposal, the reasons for recusing themselves, and the engagement in voting should be stated: None.
- III. The communication among the independent directors, the chief internal auditors, and the certified public accountants (shall include important matters, methods, and results of communication on the Company's financial and business conditions)
 - (I) The communication between the independent directors and the chief internal auditor Based on the annual audit plan and the actual implementation, the internal audit officer reports and discusses the audit implementation with the Audit Committee members in the quarterly meetings of the Audit Committee; also, the monthly audit report of the internal audit department is submitted to each independent director for review and conduct necessary communications. Important details of the communication and interaction between independent directors and internal audit officer during the Audit Committee meeting are recorded in the Audit Committee meeting minutes.

Audit Committee Date	Communication focus	Opinions of independent directors	Handling of implementation results
2025.03.12 3rd session	(1) Audit items, audit results, and tracking	Independent directors expressed	Submitted to the Board of Directors

of the 3rd term	improvement report for 2024 Q4 (2) Report on 2024 Internal Control Statement	consent for the report	after deliberation and approval
2025.05.14 4th session of the 3rd term	Audit items, audit results and tracking improvement report for 2025 Q1	Independent directors expressed consent for the report	Submitted to the Board of Directors after deliberation and approval
2025.08.12 5th session of the 3rd term	Audit items, audit results and tracking improvement report for 2025 Q2	Independent directors expressed consent for the report	Submitted to the Board of Directors after deliberation and approval
2025.11.12 6th session of the 3rd term	(1) Audit items, audit results, and tracking improvement report for 2025 Q3 (2) The Company's 2026 audit plan (3) Amendments to portions of the "CW-107 Salary Calculation" component within the "Salary Cycle" system.	Independent directors expressed consent for the report and amendment content	Submitted to the Board of Directors after deliberation and approval

(II) Communication between the independent directors and the certified public accountant
Communication between the independent directors and the certified public accountant in 2025
In the following quarterly Audit Committee meetings, CPAs submit written briefings to the Audit Committee on matters to be communicated with the corporate governance unit. Principal communication items are as follows:

Date of the Audit Committee meeting	Communication focus	Opinions of independent directors	Handling of implementation results
2025.03.12 3rd session of the 3rd term	(1) 2024 Business Report and Financial Statements (2) <u>Primary communication content with the corporate governance unit:</u> *Annual audit highlights: evaluation of income recognition; assessment of impairment of accounts receivable; valuation of financial instruments	Independent directors expressed consent for the report	Submitted to the Board of Directors after deliberation and approval
2025.05.14 4th session of the 3rd term	(1) The Company's 2025 Q1 financial statements. (2) <u>Primary communication content with the corporate governance unit:</u> A. Review of adjustments for differences B. Events or circumstances that	Independent directors expressed consent for the report	Submitted to the Board of Directors after deliberation and approval

	<p>may cast significant doubt on the ability to continue as a going concern</p> <p>C. Major difficulties confronted during the review process</p> <p>D. Other communication matters</p>		
2025.08.12 5th session of the 3rd term	<p>(1) The Company's 2025 Q2 financial statements.</p> <p>(2) <u>Primary communication content with the corporate governance unit:</u></p> <p>A. Review of adjustments for differences</p> <p>B. Events or circumstances that may cast significant doubt on the ability to continue as a going concern</p> <p>C. Major difficulties confronted during the review process</p> <p>D. Other communication matters</p>	Independent directors expressed consent for the report	Submitted to the Board of Directors after deliberation and approval.
2025.11.12 6th session of the 3rd term	<p>(1) The Company's 2025 Q3 financial statements.</p> <p>(2) <u>Primary communication content with the corporate governance unit:</u></p> <p>A. Review of adjustments for differences</p> <p>B. Events or circumstances that may cast significant doubt on the ability to continue as a going concern</p> <p>C. Major difficulties confronted during the review process</p> <p>D. Other communication matters</p>	Independent directors expressed consent for the report	Submitted to the Board of Directors after deliberation and approval.

IV. Minutes of meetings convened by the Audit Committee in 2025 and 2026 through the publication date of the annual report

Date of Audit Committee (term)	Proposal description and subsequent treatment	Matters specified in Article 14-5 of the Securities and Exchange Act	Resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors
March 12, 2025 3rd session of the 3rd term	<p>(1) 2024 Business Report and Financial Statements</p> <p>(2) 2024 Earnings Distribution Proposal</p> <p>(3) 2024 Internal Control System Statement</p> <p>(4) Proposal on the assessment of the independence and</p>	✓	None

	<p>suitability of the attesting CPAs.</p> <p>(5) Remuneration of financial statement CPA</p> <p>Resolution of the Audit Committee: approved as proposed without objection.</p> <p>The Company's treatment of the opinions of the Audit Committee: Approved by all directors present without objection.</p>		
<p>May 14, 2025 4th session of the 3rd term</p>	<p>The Company's 2025 Q1 consolidated financial statements.</p> <p>Resolution of the Audit Committee: approved as proposed without objection.</p> <p>The Company's treatment of the opinions of the Remuneration Committee: Approved by all directors present without objection.</p>	✓	None
<p>August 12, 2025 5th session of the 3rd term</p>	<p>The Company's 2025 Q2 consolidated financial statements</p> <p>Resolution of the Audit Committee: approved as proposed without objection.</p> <p>The Company's treatment of the opinions of the Remuneration Committee: Approved by all directors present without objection.</p>	✓	None
<p>November 12, 2025 6th session of the 3rd term</p>	<p>(1) The Company's 2025 Q3 consolidated financial statements</p> <p>(2) The Company's 2026 audit plan</p> <p>(3) Amendments to the Company's internal control system regarding the "Salary Cycle" process, specifically "CW-107 Salary Operation."</p> <p>(4) Audit of transfer of treasury stock to non-managerial staff</p> <p>Resolution of the Audit Committee: approved as proposed without objection.</p> <p>The Company's treatment of the opinions of the Audit Committee: Approved by all directors present without objection.</p>	✓	None
<p>March 12,</p>	<p>1. 2025 Business Report and</p>	✓	None

<p>2026 (7th Meeting, 3rd Term)</p>	<p>Financial Statements</p> <ol style="list-style-type: none"> 2. 2025 Earnings Distribution Proposal 3. Proposal on the assessment of the independence and suitability of the Company's attesting CPAs. 4. Remuneration of financial statement CPA. 5. Preparation of the Company's "2025 Internal Control System Statement." 6. Amendment to the Company's internal control system regarding the "Salary Cycle" process, specifically the "CW-107 Salary Operation" procedure. <p>Resolution of the Audit Committee: approved as proposed without objection.</p> <p>The Company's treatment of the opinions of the Audit Committee: Approved by all directors present without objection.</p>		
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(III) **The status of corporate governance operation and its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes**

Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
I. Does the Company stipulate and disclose its corporate governance best-practice principles in accordance with the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies?”	V		It has been handled in accordance with the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.”	None
II. The shareholding structure and shareholders’ equity of the Company				None
(I) Does the Company have an internal operating procedure formed to deal with shareholders’ recommendations, doubts, disputes, and litigation matters, and implement it according to the procedures?	V		(I) In order to protect the interests of shareholders, the Company handles shareholders’ suggestions or disputes through special personnel, such as, spokespersons and stocks service officer.	
(II) Does the Company have a list of the ultimate controllers of the major shareholders who actually control the Company?	V		(II) The personnel directly under the administration of the “Chairperson’s Office” are responsible for mastering the list of the ultimate controllers of the major shareholders who actually control the Company, and interact frequently to establish good relationships and ensure the stability of the business operation.	
(III) Does the Company establish and implement risk controls and	V		(III) The Company has set up and supervised the operation of the subsidiary.	

Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
firewall mechanisms between the Company and the affiliates? (IV) Does the Company have internal regulations formed that prohibit insiders from using unpublished information to buy and sell securities in market?	V		(IV) The Company has formulated the “Procedures for the Prevention of Insiders’ Trade” so the internal personnel shall comply with the relevant regulations and internal operating procedures.	
III. The composition and duties of the Board of Directors (I) Has the Board of Directors formulated a diversity policy and specific management objectives, and implemented them?	V		(I) 1. Election of directors of the Company adopts a candidate nomination system in accordance with Article 20 of the Company's Corporate Governance Best-Practice Principles and Article 2 of Regulations Governing the Election of Directors and Independent Directors. The composition of the Board of Directors should consider diversity, and an appropriate diversification policy should be formulated and implemented according to our own operations, operation type, and development needs. Various aspects of diversity should be assessed, such as basic conditions and values (e.g., gender, age, etc.), expertise (e.g., law, accounting, industry, finance, marketing, or technology) and professional skills and industry experience, and so on. 2. The Company’s current board of directors consists of eight directors, one of them is female and three of them are independent directors. 25% of the board directors are also employees of the Company, 37.5% of the board directors are independent directors, and 37.5% of the board directors are female. The term of office of one of the independent directors is under 3 years, the term of office of another independent director is 4 to 9 years, and it is 9 to 12 years for a third independent director. The ages of the 8 directors are between 53 and 72 years old. All directors generally have accounting and financial analysis	None

Evaluation items	Operations		Summary description	Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes																																																																																																				
	Yes	No																																																																																																						
(II) Does the Company voluntarily set up other functional committees besides setting up the Remuneration Committee and the	V		<p>capabilities, and are superior in terms of leadership, decision-making, operational judgment, business management, and crisis management; also, they have industry knowledge and an international marketing vision.</p> <table border="1"> <thead> <tr> <th>Diversified project</th> <th>Operational judgment</th> <th>Accounting and financial analysis skills</th> <th>Management competence</th> <th>Crisis management ability</th> <th>Industrial knowledge</th> <th>International market vision</th> <th>Leadership</th> <th>Decision-making capacity</th> <th>Risk management knowledge and ability</th> </tr> </thead> <tbody> <tr> <td>Name of Director</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Belle Lee</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>Representative of Liang Yi Investment Co., Ltd.: Chih-Ming Lai</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>Hsueh-Jen Sung</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>Wei-Xin Ma</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>Shu-Yun Hsiao</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>Kun-Hsien Lin</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>Ting Herh</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> <tr> <td>Tsan-Kai Chen</td> <td>✓</td> <td></td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> <td>✓</td> </tr> </tbody> </table>	Diversified project	Operational judgment	Accounting and financial analysis skills	Management competence	Crisis management ability	Industrial knowledge	International market vision	Leadership	Decision-making capacity	Risk management knowledge and ability	Name of Director										Belle Lee	✓	✓	✓	✓	✓	✓	✓	✓	✓	Representative of Liang Yi Investment Co., Ltd.: Chih-Ming Lai	✓	✓	✓	✓	✓	✓	✓	✓	✓	Hsueh-Jen Sung	✓	✓	✓	✓	✓	✓	✓	✓	✓	Wei-Xin Ma	✓	✓	✓	✓	✓	✓	✓	✓	✓	Shu-Yun Hsiao	✓	✓	✓	✓	✓	✓	✓	✓	✓	Kun-Hsien Lin	✓		✓	✓	✓	✓	✓	✓	✓	Ting Herh	✓	✓	✓	✓	✓	✓	✓	✓	✓	Tsan-Kai Chen	✓		✓	✓	✓	✓	✓	✓	✓	
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Tsan-Kai Chen	✓		✓	✓	✓	✓	✓	✓	✓																																																																																															
			(II) The Company has duly set up the Remuneration Committee and Audit Committee. All departments concerned assume the respective responsibility and duty about corporate governance. The board of directors has exercised its responsibilities and powers exactly in accordance with laws and																																																																																																					

Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes						
	Yes	No	Summary description							
<p>Audit Committee according to law?</p> <p>(III) Does the Company formulate the rules governing the performance evaluation of the board of directors and the evaluation methods, conduct performance evaluation on a regular basis every year, report the results of the performance evaluation to the board of directors, and apply it as a reference for individual director’s remuneration and nomination for reappointment?</p>	V		<p>ordinances concerned and Articles of Incorporation, decisions resolved in the shareholders’ meeting and the very spirit of corporate governance.</p> <p>(III) The Company has formulated the “Rules Governing the Performance Evaluation of the Board of Directors” on November 12, 2019 to regularly review the effectiveness of the board of directors in order to improve corporate governance.</p> <p>Performance evaluation methods include internal self-evaluation by the board of directors, self-evaluation by directors, evaluation performed by the appointed external professional institutions, experts, or other appropriate methods. Performance evaluations are conducted regularly every year. The “Board Performance Evaluation Self-Assessment Questionnaire” and “Directors Self-Assessment Questionnaire” are evaluated according to the evaluation criteria and the evaluation results are recorded and sent to the Board of Directors for review and improvement.</p> <p>Evaluation indicators and evaluation grade principles:</p> <table border="1"> <thead> <tr> <th>Evaluation of the board of directors performance.</th> <th>Self-evaluation on the performance of the board of director members.</th> <th>Evaluation of the functional committee.</th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> • Involvement in Company operations • Improvement in the quality of the board's decision-making • Board composition and </td> <td> <ul style="list-style-type: none"> • Mastery of Company goals and tasks • Awareness of directors' responsibilities • Involvement in Company operations • Internal relationship </td> <td> <ul style="list-style-type: none"> • Involvement in Company operations • Recognition of functional committee responsibilities • Improvement of the decision-making quality of functional committees </td> </tr> </tbody> </table>	Evaluation of the board of directors performance.	Self-evaluation on the performance of the board of director members.	Evaluation of the functional committee.	<ul style="list-style-type: none"> • Involvement in Company operations • Improvement in the quality of the board's decision-making • Board composition and 	<ul style="list-style-type: none"> • Mastery of Company goals and tasks • Awareness of directors' responsibilities • Involvement in Company operations • Internal relationship 	<ul style="list-style-type: none"> • Involvement in Company operations • Recognition of functional committee responsibilities • Improvement of the decision-making quality of functional committees 	
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Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes									
	Yes	No	Summary description										
			<table border="1"> <tr> <td> <ul style="list-style-type: none"> structure • Selection and continuous training of directors • Internal control </td> <td> <ul style="list-style-type: none"> management and communication • Professional and continuing education for directors • Internal control </td> <td> <ul style="list-style-type: none"> • Composition of functional committees and selection of members • Internal control </td> </tr> </table> <p>Outcome of evaluation of the board of directors for 2026:</p> <table border="1"> <tr> <td>Evaluation of the board of directors performance.</td> <td>Self-evaluation on the performance of the board of director members.</td> <td>Evaluation of the functional committee.</td> </tr> <tr> <td>Score result 4.90 points</td> <td>Score result 4.60 points</td> <td>Audit Committee/Remuneration Committee Score result 5.00 points</td> </tr> </table> <p>Overall assessment: The Board of Directors currently consists of five directors and three independent directors. Its members have diverse professional backgrounds, including expertise in finance, accounting, industry, and law, and they meet the relevant corporate governance standards. During the year under review, all directors maintained a 100% attendance rate and actively participated in Board operations. The Board of Directors and the management team maintain smooth communication. The Board has a thorough understanding of the Company’s management strategies and the industry, and important proposals are passed as Resolutions after complete information has been obtained and fully discussed,</p>	<ul style="list-style-type: none"> structure • Selection and continuous training of directors • Internal control 	<ul style="list-style-type: none"> management and communication • Professional and continuing education for directors • Internal control 	<ul style="list-style-type: none"> • Composition of functional committees and selection of members • Internal control 	Evaluation of the board of directors performance.	Self-evaluation on the performance of the board of director members.	Evaluation of the functional committee.	Score result 4.90 points	Score result 4.60 points	Audit Committee/Remuneration Committee Score result 5.00 points	
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Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
(IV) Does the Company regularly assess the independence of the public auditor?	V		<p>demonstrating effective oversight and decision-making capabilities. The Company has established a Sustainable Development Committee and a Greenhouse Gas Inventory Implementation Committee. The Board of Directors recognizes the importance of sustainable development, and independent directors participate in its oversight and operation to ensure these goals are met. Overall, the board members, the Board of Directors, and the functional committees have operated effectively. Decision-making quality and supervisory mechanisms are sound, enabling them to fulfill their responsibilities and meet corporate governance requirements while protecting shareholder rights and interests.</p> <p>(IV) The Company’s accounting department independently evaluates the independence and suitability of the certified public accountant annually, obtains the accounting firm's independence statement, and reports the evaluation results to the board of directors. The Company formulates the evaluation items: 1. There is no direct or significant indirect financial interest relationship with the audit client, 2. There is no financing or guarantee act with the audit client, 3. There is no close commercial relationship with the audit client, 4. There is no potential employment relationship with the audit client, and 5. There is no contingent audit fee related to the audit case.</p> <p>Description of AQIs for KPMG and its CPAs: Audit quality indicators (AQIs) comprise the following five aspects: Aspect No.1 : <u>Professionalism</u> (1-1) Audit experience (1-2) Training hours (1-3) Turnover rate (1-4) Professional support (1-5) Aspect NO.2: <u>Quality control</u> (2-1) CPAs’ workload (2-2) Audit engagement (2-3) Status of EQCR review (2-4) Quality control support capability Aspect No.3: <u>Independence</u> (3-1) Non-audit service fees (3-2) Familiarity with customers</p>	

Evaluation items	Operations		Summary description	Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No		
			<p>Aspect No.4: Supervision (4-1) External inspection deficiency and penalties (4-2) Improvement demanded via an official letter from the competent authority</p> <p><u>Aspect 5: Innovation capability (5-1) Innovation planning and initiatives</u></p> <ol style="list-style-type: none"> 1. The Company's Audit Committee evaluates the independence and suitability of the CPAs every year. In addition to requiring the CPAs to provide the "Declaration of Independence" and "Audit Quality Indicators (AQIs)," the evaluation is conducted based on 13 AQIs. It was confirmed that the CPAs have no other financial interests or business relationship with the Company, and that the CPA's family members do not violate the independence requirements. AQI indicator information is also referred to for confirming that the CPAs and the firm have superior audit experience and the training hours to the industry average. 2. The most recent assessment was performed on February 24, 2026. The Accounting Office examined the competence and independence of the public auditor. It had not found any dissatisfaction and violation of the independence of the said public auditor. The proposal was reviewed and approved by the Board of Directors on March 12, 2026. 	

Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
IV. Are listed/OTC companies equipped with component and appropriate numbers of corporate governance personnel; also, designate corporate governance officers to be responsible for corporate governance-related affairs (including but not limited to providing directors, supervisors with the information needed to perform business, assisting directors and supervisors in complying with laws and regulations, handling matters related to the board meetings and shareholders meetings in accordance with the law, generating the minutes of board meetings and shareholders meetings)?	V		1. The Corporate Governance Unit of the Company assists the Board of Directors to promote the establishment of a sound corporate governance structure and implement various corporate governance systems in order to protect shareholders ultimately.	None

Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
V. Does the Company establish communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers, etc.), set up stakeholder section on the Company’s website, and respond appropriately to important corporate social responsibility issues of concern to stakeholders?	V		The Company has smooth communication and grievance channels held with business owners, suppliers, banks, and employees. The dedicated departments are responsible for communication and coordination to protect their legitimate rights and interests. The Company’s website also has a stakeholder section and the email for the contact of stakeholders in order to properly respond to issues of concern to stakeholders.	None
VI. Does the Company commission a professional stock agency to handle the affairs of the shareholders meeting?	V		The Company appointed Shareholder Service Agency Department of Taishin Securities Co., Ltd. to handle various stock transactions of the Company.	None
VII. Information disclosure (I) Does the Company set up a website to disclose financial business and corporate governance information? (II) Does the Company adopt other methods of information disclosure (such as, setting up an English website, designating a person to be responsible for the collection and disclosure of Company information, implementing a	V V		(I) The company information is disclosed on the Company’s website for the reference of shareholders and the public. (II) The Company has designated a person to be responsible for the collection of company information and has information disclosure made on the Market Observation Post System. A spokesperson system has also been established to ensure the information that may affect the decision-making of shareholders and stakeholders is immediately disclosed.	None

Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
spokesperson system, and placing the incorporated investor conference recording on the Company’s website)? (III) Does the Company announce and report the annual financial report within two months after the fiscal year; also, announce and report the first, second, and third quarter financial reports and monthly operating conditions before the deadline?		V	(III) Filed within the specified time	
VIII. Does the Company have other important information that helps understand the operation of corporate governance (including but not limited to employee benefits, employee care, investor relations, supplier relations, stakeholder rights, director and supervisor advanced study, the implementation of risk management policies and risk measurement standards, the implementation of customer policies, the liability insurance acquired for the Company’s	V		(I) Employees’ Rights and Interests: The Company has always treated employees with sincerity and safeguarded the legitimate rights and interests of employees in accordance with the Labor Standards Law. (II) Employee care: The Company has the Employee Welfare Committee set up with the relevant system stipulated. Such as: Provide subsidies or cultural and recreational activities, community activities, etc. to employees. (III) Social care: Note 1 (IV) Investor Relations: The spokesperson is responsible for handling shareholders’ recommendations. (V) (V) Supplier relations: The communication with suppliers is smooth and well executed. (VI) Interests of stakeholders: Stakeholders may communicate with the Company or make suggestions to the Company to protect their legitimate rights and interests.	None

Evaluation items	Operations			Its differences from the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
directors and supervisors, etc.)?			<p>(VII) Implementation of customer policy: The Company maintains a good and stable relationship with its customers to create corporate profits.</p> <p>(VIII) The Company has based on the provisions of the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies” of Taiwan Stock Exchange to allow each director arranging his/her advanced study independently. Note 2</p> <p>(IX) The liability insurance acquired by the Company for directors and supervisors: The liability insurance for the directors was purchased by the Company in July 2025.</p> <p>(X) Implementation of risk management policies and risk measurement standards: The Company has established various internal regulations in accordance with the law to conduct various risk management and evaluation.</p>	
IX. Please explain the improvement of the Company’s corporate governance according to the evaluation results released by the Corporate Governance Center of Taiwan Stock Exchange in the most recent year, and propose the prioritized nonconformities for improvement and the respective measures. (Exempted for those companies that are not included in the assessment list)				
Question number	Evaluation Index		Remarks	
4.07	Has the Company uploaded the English version of its sustainability report to the Market Observation Post System and the Company's website?		In discussion	

Note 1:

Details of social donation in 2025

SEQ_NO: 1	Event
1	GWG Social Charity Foundation
2	Taiwan Child and Youth Wan Xin Education Association
3	Taiwan Rural Children Education Foundation
4	Taitung County Sunflower Care Association

Note 2:

Board Directors' continuing education

Job title	Name	Date of continuing education		Organizer	Course Title	Continuing education hours
		Start	End			
Director	Belle Lee	2025/07/31	2025/07/31	Taiwan Stock Exchange	2025 Taiwan Capital Market Summit	3.0
Director	Wei-Xin Ma	2025/04/25	2025/04/25	Taiwan Corporate Governance Association	Remuneration to senior managers and ESG performance system design	3.0
		2025/05/16	2025/05/16	Taipei Foundation of Finance	Commercial Value and Digital Risks of Generative AI	3.0
Independent Director	Kun-Hsien Lin	2025/08/06	2025/08/06	Taiwan Institute of Directors	Corporate transformation, succession planning, and performance-based compensation system optimization	3.0
		2025/11/12	2025/11/12	Taiwan Institute of Directors	How to achieve peak performance and sustainable success in the globalized competitive market	3.0
Independent Director	Ting Herh	2025/02/21	2025/02/21	Taiwan Corporate Governance Association	How do audit committees effectively conduct financial statement audits	3.0
		2025/07/09	2025/07/09	Taiwan Stock Exchange	2025 "Cathay Sustainable Finance and Climate Change Summit"	6.0
		2025/11/14	2025/11/14	Taiwan Corporate Governance Association	Digital Finance Revolution: Understanding Stablecoin and the Evolution of Blockchain Virtual Assets	3.0
Independent Director	Tsan-Kai Chen	2025/08/29	2025/08/29	Securities and Futures Institute	How do directors and supervisors oversee the company's establishment and implementation of a sound risk management system	3.0
		2025/09/05	2025/09/05	Taipei Foundation of Finance	FinTech Through the Lens of Stablecoin: Blockchain in Practice and Future Prospects	3.0

(IV) If a Company has set up a Remuneration Committee, it should disclose its composition, responsibility, and operation:

1. Composition and duties of the Remuneration Committee

The Company with the resolution of the board of directors on October 20, 2011 has a remuneration committee formed. The remuneration committee is responsible for enacting and regularly reviewing the annual and long-term performance goals and remuneration policies, systems, standards, and structure for the Company’s directors and managers; also, regularly evaluate the performance of the directors and managers of the Company, and determine the content and amount of remuneration for each individual. The members of the fifth-term remuneration committee are as follows:

(1) Remuneration Committee member information

March 31, 2026

ID type	Name	Conditions	Professional qualifications and experience (Note 2)	Status of independence (Note 3)	Serve as a member of the Remuneration Committee of other public companies
Convener	Ting Herh		Please refer to page 14 for content related to director information (1)	Please refer to page 14 for content related to director information (1)	1
Member	Kun-Hsien Lin		Please refer to page 14 for content related to director information (1)	Please refer to page 14 for content related to director information (1)	1
Member	Tsan-Kai Chen		Please refer to page 14 for content related to director information (1)	Please refer to page 14 for content related to director information (1)	0

(2) Scope of authority of the Remuneration Committee:

The following functions and powers should be faithfully carried out in good faith and the recommendations should be submitted to the Board of Directors for discussion.

- I. Review this procedure regularly and propose amendments.
- II. Establish and regularly review the policies, systems, standards, and structures of the performance evaluation and remuneration for the Company’s directors and managers.
- III. Regularly evaluate and determine the salary and remuneration of directors and managers.

The Committee shall perform the responsibilities as stated in the preceding paragraph in accordance with the following principles:

- I. Ensure that the Company's remuneration arrangements are in compliance with relevant law and regulations and are sufficient enough to attract talents.
- II. The performance evaluation and remuneration of directors and managers should be determined by referring to the standards of the industry, including the reasonable connection of the personal performance, the Company's operating performance, and future risks.
- III. Directors and managers should not be led to engage in an act exceeding the tolerable risk of the Company for the pursuit of remuneration.
- IV. The ratio of remuneration distributed and partial change in remuneration payment time for the short-term performance of directors and senior managers, the characteristics of the industry and the nature of the Company's business should be taken into account.
- V. Members of the Remuneration Committee are not allowed to participate in discussing and voting on their personal salary and remuneration decision-making process.

The so-called "salary and remuneration" referred to in the preceding two paragraphs includes cash remuneration, stock options, dividend shares, pension or severance pay, various allowances, and other measures with substantial rewards; the scope of the remuneration shall be consistent with the remuneration of the directors and managers stated in the "Regulations Governing Information to be Published in Annual Reports of Public Companies."

2. The operation of the Remuneration Committee

- I. The Board of Directors approved the establishment of the Remuneration Committee on October 20, 2011.
- II. There are three members of the Remuneration Committee of the Company, all of which are independent directors, resolved by the board meeting. The members of the committee comply with professional qualifications and independence.
- III. Term of Office of the Committee: May 31, 2024 to May 30, 2027, coinciding with the term of the Board of Directors.
- IV. 2025 and as of March 2026, the Remuneration Committee had held 5 meetings (A) in the most recent year; also, the member qualifications and attendances are as follows:

Job title	Name	Actual number of attendance (B)	Frequency of attendance by proxy	Actual attendance ratio (%) (B/A) (Note)	Remarks
Convener	Ting Herh	5	-	100%	Reappointed on May 31, 2024
Member	Kun-Hsien Lin	5	-	100%	Reappointed on May 31, 2024
Member	Tsan-Kai Chen	5	-	100%	Reappointed on May 31, 2024

Other information to be published:

- I. If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, it shall state the board meeting date, term, content of the proposal, the resolutions of the Board of Directors, and the Company's handling the opinions of the Remuneration Committee (such as, the salary and remuneration approved by the Board of Directors is better than the recommendations of the Remuneration Committee), and should explain the difference and its reasons): None
- II. For the resolutions of the Remuneration Committee, if members have objections or reservations raised and have a record or written statement kept, it shall state the Remuneration Committee meeting date, term, content of the proposal, the opinions of all members, and the handling of the members' opinions: None
- III. Important resolutions of the remuneration committee in 2025 and up to the publication date of the annual report:

Date of Remuneration Committee meeting (term)	Proposal description	Resolution result	The Company's treatment of the opinions of the Remuneration Committee
January 21, 2025 (2nd meeting of the 6th term)	1. 2024 remuneration distribution to employees and directors 2. The Company's distribution of annual bonus to managers for 2024. 3. The salary adjustment of the managers by the Company in 2025.	Approved unanimously by all members present.	The proposal was approved by all directors present without objection after submitted to the Board of Directors.
August 12, 2025 (3rd meeting of the 6th term)	1. The Company's distribution of employee compensation to managers of 2024. 2. The proposal regarding the compensation for appointing Joseph Lee as the Company's chief technical advisor.	Approved unanimously by all members present.	The proposal was approved by all directors present without objection after submitted to the Board of Directors.
November 12, 2025 (4th meeting of the 6th term)	Audit of transfer of treasury stock to non-managerial staff	Approved unanimously by all members present.	The proposal was approved by all directors present without objection after submitted to the Board of Directors.
February 11, 2026	1. The Company's	Approved	The proposal was

(5th meeting of the 6th term)	<p>distribution of employee compensation to managers of 2024.</p> <p>2. The Company's distribution of annual bonus to managers for 2025.</p> <p>3. The salary adjustment of the managers by the Company in 2026.</p>	unanimously by all members present.	approved by all directors present without objection after submitted to the Board of Directors.
March 12, 2026 (6th meeting of the 6th term)	1. The proposal on the Company's 2025 compensation distribution to employees and directors.	Approved unanimously by all members present.	The proposal was approved by all directors present without objection after submitted to the Board of Directors.

(V) Fulfilling social responsibility:

Difference of the social responsibility fulfillment from the requirements of the “Sustainable Development Best Practice Principles for TWSE/GTSM-Listed Companies” and the root causes

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No		
I. Does the Company establish a governance structure to promote sustainable development, and set up a designated full-time (or part-time) unit to promote Sustainable Development, and the Board of Directors authorizes senior management to handle this and the Board of Directors supervises the situation?	V		Under the supervision of the Chairperson, the Company has established the Sustainable Development Committee. It is responsible for promoting the sustainable development of the Company and reporting to the Board of Directors annually Status of treatment. The 2025 report on the sustainable development has been reported to the Board of Directors on March 12, May 14, August 12, and November 12.	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
II. Does the Company conduct risk assessments on environmental, social, and corporate governance issues related to the Company’s operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		<ol style="list-style-type: none"> 1. The Company’s Sustainable Development Committee started a stakeholder engagement campaign on environmental, social, and corporate governance issues in 2024; completed the assessment of the Company’s ESG risks; determined eight material topics; and formulated management approaches and disclosed them in the report. For details, see 2024 Sustainability Report - 1.3 Identification of Material Topics. 2. The company has established the " Corporate Governance Best-Practice Principles" to guide its risk management. 3. The Company's risk policies and strategies for 2025 are as follows: 	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes										
	Yes	No												
			<table border="1"> <thead> <tr> <th>Risk aspect</th> <th>The Company's countermeasures</th> </tr> </thead> <tbody> <tr> <td>Interest rate fluctuation</td> <td>The Company's financial structure has always been sound, the capital is used conservatively and prudently, there are dedicated personnel to grasp the financial information, and the Company uses financial instruments from a conservative and prudent stance to reduce the risk of interest rate changes.</td> </tr> <tr> <td>Exchange rate fluctuation</td> <td> <ul style="list-style-type: none"> • Reduce the net position of USD and CNY to reduce exchange risk. • The Company's financial personnel collect information on fluctuation in exchange rates from time to time, and refer to the financial information provided by banks and investment institutions, to grasp the dynamics of exchange rates in a timely manner. • Open foreign currency deposit accounts and adjust foreign currency positions based on actual fund requirements and exchange rate trends. </td> </tr> <tr> <td>Credit risk:</td> <td>The Company has dedicated staff responsible for the review of the counterparty's credit limit, credit approval, and other monitoring procedures, to ensure that appropriate actions have been taken to collect overdue receivables, and review the recoverable amount of receivables one by one to, ensure that the irrecoverable accounts receivable are provided with appropriate impairment loss.</td> </tr> <tr> <td>Market</td> <td> <ul style="list-style-type: none"> • Maintain close contact with customers, </td> </tr> </tbody> </table>	Risk aspect	The Company's countermeasures	Interest rate fluctuation	The Company's financial structure has always been sound, the capital is used conservatively and prudently, there are dedicated personnel to grasp the financial information, and the Company uses financial instruments from a conservative and prudent stance to reduce the risk of interest rate changes.	Exchange rate fluctuation	<ul style="list-style-type: none"> • Reduce the net position of USD and CNY to reduce exchange risk. • The Company's financial personnel collect information on fluctuation in exchange rates from time to time, and refer to the financial information provided by banks and investment institutions, to grasp the dynamics of exchange rates in a timely manner. • Open foreign currency deposit accounts and adjust foreign currency positions based on actual fund requirements and exchange rate trends. 	Credit risk:	The Company has dedicated staff responsible for the review of the counterparty's credit limit, credit approval, and other monitoring procedures, to ensure that appropriate actions have been taken to collect overdue receivables, and review the recoverable amount of receivables one by one to, ensure that the irrecoverable accounts receivable are provided with appropriate impairment loss.	Market	<ul style="list-style-type: none"> • Maintain close contact with customers, 	
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Evaluation items	Operations			Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No			
				<p>competition</p> <p>understand and meet the latest customer needs, and visit customers regularly with R&D technicians, to grasp the future trends of customers' products and develop new products as responses.</p> <ul style="list-style-type: none"> The innovation of R&D technologies and the acquisition of patents ensure that the Company stays in the global leading group. 	
			<p>Corporate Governance</p> <p>Novel infectious disease</p> <ul style="list-style-type: none"> Established a project team. Continuously monitor pandemic information and make timely adjustments in response to government regulations. Implement the job deputy mechanism. Implement preventive measures against novel infectious diseases. 		
			<p>Corporate Governance</p> <p>Information security risk</p> <ul style="list-style-type: none"> The file security and equipment security are managed; the entire system shall be backed up regularly, and the refresh operation shall be executed regularly, to save the space used by the disk drives and increase the system operation performance. Equipment safety shall control access to entrances and data centers, manage the maintenance of equipment and data center equipment, with regular inspection of the safety measures in data centers. Authorization management was established to implement the internal control cycle for information security. Implement an off-site backup mechanism. 		

Evaluation items	Operations			Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No			
				<ul style="list-style-type: none"> Regularly outsource information security audits. 	
		Environmental aspect	Environmental pollution	<ul style="list-style-type: none"> The management is conducted based on the waste management mechanism, and the qualification review of waste treatment vendors and confirmation of the final treatment flow are regularly carried out, to ensure that the waste produced by United Integrated can be properly treated. Implement environmental risk management and establish control mechanisms for possible pollution sources. The Environmental Safety and Health Committee holds meetings to review the effectiveness of environmental control every quarter. Implement regulatory identification to meet government regulatory requirements. 	
			Climate Change Risks	<ul style="list-style-type: none"> The issues of water restriction, water supply rotation, and water shortage are our water resource management issues. Therefore, in terms of water management, in addition to collecting reservoir water conditions, we establish water consumption trend monitoring to keep track of consumption; and the water-saving measures are promoted daily including using the recycled water. Regarding the impact of typhoons, the typhoon prevention headquarters is established when a typhoon warning is 	

Evaluation items	Operations			Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No			
				<p>issued to accurately grasp the typhoon trend and the current situation in the plant, and issue a typhoon forecast in the plant, so that personnel can effectively understand the typhoon situation and take typhoon precautionary measures to minimize the impact of typhoons; where flooding is caused, the typhoon prevention headquarters is responsible for coordinating the response conditions and troubleshooting, as well as subsequent recovery tasks after the water recedes.</p> <ul style="list-style-type: none"> ● In response to the government’s energy-saving policy, the 2025 greenhouse gas inventory has been completed. ● Please refer to the TCFD’s “Climate-Related Financial Disclosures” framework for guidance on disclosing climate change risk governance. ● Aligning with government regulations and customer needs. 	
			Social aspect	Occupational disaster risk	<p>Employees are an important asset. We ensure a safe working environment and avoid potential costs and risks due to occupational incidents. Continue to implement the ISO 45001 management system to implement the hazard identification and risk management, with regular Occupational Safety and Health Commission meetings, to advise the safety and health policies formulated by the employer, while deliberating,</p>

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No		
			<p>coordinating, and advising the safety and health related matters. Employees help each other, with peace of mind when working, and the hazard-free working hour record is promoted.</p> <p>Labor shortage risk</p> <ul style="list-style-type: none"> Proactive promotion of equipment automation: in response to the labor shortage, the Company actively promotes the automation of production equipment, establishes the Equipment Automation Center to integrate and share the Group's resources of equipment automation, and increases investments in equipment automation, to reduce the labor intensity of personnel with machines, and replace the simple and repetitive actions Enhancement of employee retention: improving employee remuneration and benefits, focusing on employee care, and striving to reduce employee turnover. <p>Risks associated with supply and demand of raw materials</p> <ul style="list-style-type: none"> In response to the uncertainty of suppliers, in addition to developing and diversifying the locations of suppliers, and hedging procurement is used to reduce the risk of interruption of supply. Increase the ratio of consolidated container shipments and reduce the risk of fragmented shipments by using the logistics collection mechanism and requesting suppliers. 	
III. Environmental issues (I) Does the Company establish	V		For environmental management policy, regulations, and approaches formulated by the Company, see the 2024 Sustainability Report - 4.2 Environmental	Compliance with the Corporate Social

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes		
	Yes	No				
a suitable environmental management system based on its industrial characteristics?			Management Policy.	Responsibility Best Practice Principles for TWSE/TPEX Listed Companies		
(II) Is the Company committed to improving the efficient use of resources and using recycled materials that have a low impact on the environment?	V		The Company's electronic products follow eco design and eco production to avoid environmental impact arising from our products. Our company's construction and demolition waste is 100% recycled. For information on the relevant resource utilization efficiency, see 4.2 Environmental Management Policy and 4.3 Energy and Resources Management in the 2024 Sustainability Report.	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies		
(III) Does the Company assess the current and future potential risks and opportunities of climate change for the Company, and take measures to respond to climate-related issues?	V		The Company assesses the risks and rewards of climate change and takes response measures through its Sustainable Development Committee. Countermeasures to climate-related risks in 2024 are as follows:	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies		
			Climate-related financial impacts and responses			
			Risk and opportunity items		Financial Impacts and Responsive Mechanisms	
			<table border="1"> <tr> <td style="text-align: center;">Extreme changes in rainfall (water) patterns and climate patterns</td> <td>The increase in extreme climate events leads to an increase in the frequency of typhoons and rainstorms, which may cause large-scale regional transportation disruptions, affecting the supply chain and customers' rights and interests. Upon the assessment, it may cause financial losses. The Company's countermeasures are to develop suppliers from multiple locations, and to establish an emergency response mechanism for typhoons and rainstorms, to reduce immediate risks. This risk is responded to by the procurement end in time and does not pose a significant impact on the overall operation. Based on the impact of typhoons and heavy rains in the past three years, the provisional short-term impact is estimated to</td> </tr> </table>	Extreme changes in rainfall (water) patterns and climate patterns	The increase in extreme climate events leads to an increase in the frequency of typhoons and rainstorms, which may cause large-scale regional transportation disruptions, affecting the supply chain and customers' rights and interests. Upon the assessment, it may cause financial losses. The Company's countermeasures are to develop suppliers from multiple locations, and to establish an emergency response mechanism for typhoons and rainstorms, to reduce immediate risks. This risk is responded to by the procurement end in time and does not pose a significant impact on the overall operation. Based on the impact of typhoons and heavy rains in the past three years, the provisional short-term impact is estimated to	
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Evaluation items	Operations			Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No	Summary description	
			<p>increase the financial cost by about NTD2 million, and the impact is medium.</p> <p>Average temperature rise Resulting in rising electricity costs: 1. Promote the replacement of lights with LED lights; 2. introduction of air conditioning inverter equipment and other solutions. The electricity cost is expected to increase by 20% in the next 3 years for the short term, and the financial impact will be medium.</p> <p>Development of new low-carbon products and services Regarding the demand for carbon emissions of the optoelectronic business department, the plan is also aimed toward the direction of energy saving, high efficiency, and carbon emission monitoring. Through equipment automation and low-carbon product design, it is estimated that the medium-term impact will increase overall product costs by 2%.</p>	
(IV) Does the Company count the greenhouse gas emissions, water consumption, and total weight of waste of the last two years, and formulate policies on energy conservation and carbon reduction, greenhouse gas reduction, water consumption reduction, or other waste management?	V		<p>1. The Company has implemented various energy conservation and carbon reduction measures to support the promotion of energy conservation and carbon reduction. For example, better controlling the office temperature with the air conditioner, turning off the lights, less water consumption, using energy-saving lamps, separating recyclables and garbage, and reusing resources if possible. Develop specific improvement goals according to relevant regulations and actual conditions. Greenhouse gas inventory water usage, waste volume, and related reduction performances are already disclosed in the Sustainability Report. Refer to sections 4.2-4.4 of the 2024 Sustainability Report:</p> <ul style="list-style-type: none"> ■ Greenhouse gas: Total greenhouse gas emissions were 736.36 tonnes of CO₂e in 2023 and 725.69 tonnes of CO₂e in 2024. ■ Water consumption: 12.25 million liters of water was consumed in 2023, and 16.77 million liters in 2024. ■ Waste: The Company produces no hazardous waste. Waste is general 	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No		
			<p>waste, all of which are recycled and reused. In 2023, it was 4,083.48 metric tons, and in 2024, it was 4,624.21 metric tons.</p> <p>The Company will introduce ISO 14064-1 for greenhouse gas (GHG) inventory and verification in 2025, and will designate 2025 as the base year.</p> <p>The Company aims to reduce carbon emissions by 1% annually compared with the base-year level.</p> <p>The environmental performance data in the Sustainability Report was attested to by an independent third party, which also issued a report containing its opinion. For details, see the Appendices to the 2024 Sustainability Report.</p>	
IV. Social issues (I) Does the Company formulate relevant management policies and procedures in accordance with relevant regulations and international human rights conventions?	V		<p>United Integrated Services respects and complies with internationally recognized human rights regulations/principles, e.g., “The United Nations Universal Declaration of Human Rights”, “The United Nations Global Compact”, and “ILO Convention”; by referencing the core labor standards therein and local laws and regulations, United Integrated Services has formulated its human rights policy. Meanwhile, education and trainings are given to employees to raise their human rights awareness, to wipe out any conduct infringing on or violating human rights, and to further ensure that the Company’s employees and stakeholders can be treated in a fair, equal, and dignified manner. The human rights policy is disclosed on the official website. Visit the official website and to Investor/Corporate Governance/Company Regulations and Systems.</p>	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
(II) Does the Company formulate and implement reasonable employee benefits measures	V		<ol style="list-style-type: none"> The Company has established an Employee Welfare Committee, formulated the “Working Rules,” and stipulated the rules governing salary and compensation. The Company has formulated a performance evaluation system. 	Compliance with the Corporate Social Responsibility Best Practice Principles for

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No		
(including remuneration, vacation, benefits, etc.) and appropriately reflect operating performance or results in employee salary and compensation?			<p>Remuneration is adjusted based on operating performance and employees’ personal performance.</p> <p>3. The Company has been included as a constituent stock of the Taiwan High Salary 100 Index for eight consecutive years from 2018 through 2025. For the achievement in the execution of the salary and welfare policy, see 5.2.1 of the 2024 Sustainability Report.</p>	TWSE/TPEX Listed Companies
(III) Does the Company create a safe and healthy working environment for employees, and regularly provide safety and health education to employees?	V		<p>1. The Company has introduced the ISO 45001 occupational safety and health management system; by being risk-minded, the Company ensures the provision of a persistent safe and healthy workplace to employees.</p> <p>2. New employees are given a 3-hour occupational safety training session; awareness sessions and training courses on fire safety and occupational incidents in the industry are given regularly. In 2024, a total of 9,557 hours of occupational safety and health trainings were provided to employees and contractors; health check is given every two years. The participation rate in the health checkup in 2024 was 92.90%.</p> <p>3. The Company obtained the certificate of ISO 45001:2018 whose scope is the Hsinchu operation.</p> <p>4. The Company did not have any occupational incidents in 2024, so both the number of incidents and the incident rate are 0.</p> <p>For the achievement in the implementation of the occupational safety and health policy, see 5.3 of the 2024 Sustainability Report.</p>	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
(IV) Does the Company establish an effective career development training program for its employees?	V		<p>Describe the areas covered by training programs (e.g., newcomer training, professional development, supervisor training, etc.) and their scope (e.g., supervisors at all levels, colleagues, etc.) as well as their implementation. New employee training covers the company’s rules and regulations, management systems, personal information and information security, occupational health and safety, and human rights policies. Training is tiered to develop both management</p>	The Company has established a comprehensive welfare system and planned a variety of educational training courses to

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No		
			and technical skills, and the training outcomes have been integrated into the annual performance reviews to inform career planning. In 2024, each employee averaged 4.04 hours of training.	enhance the job competence of employees.
(V) Does the Company comply with relevant laws and regulations and international standards for customer health and safety, customer privacy, marketing and labeling of products and services; also, formulate relevant consumer protection policies and grievance procedures?	V		<ol style="list-style-type: none"> 1. Consumer-related rights are clearly stated in the contract, and special units are set up to fulfill the warranty obligations. 2. The Company has established ISO: 13485 Medical Equipment Quality System to protect consumer safety. 3. The Company sets up customer complaint filing procedures, and provide a complaint filing channel in the Stakeholders zone on its official website. https://www.uisco.com.tw/stakeholder.html We proactively gather customer feedback through annual satisfaction surveys to ensure our products and services align with customer needs. <p>In 2024, the Company did not violate any laws or regulations governing customer health and safety, customer privacy, or labelling or marketing. For the implementation of the legal compliance policy, see 3.3 of the 2024 Sustainability Report.</p>	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
(VI) Does the Company formulate a supplier management policy that requires suppliers to follow relevant regulations on issues, such as, environmental protection, occupational safety and health, or labor rights, and their implementation?	V		<ol style="list-style-type: none"> 1. The Company has set up its “Rules for Selection of Suppliers” and “Regulations for Management of Contractors“, wherein the supplier management policy and compliance requirements are set out. 2. For disclosure of supplier management policy and the implementation thereof, refer to section 4.5 of the 2024 ESG Report 	The Company’s quality management system has passed the internationally recognized latest edition (2015) of the ISO 9001 quality management system certification with a certificate received, in addition to meeting international quality control requirements; it is

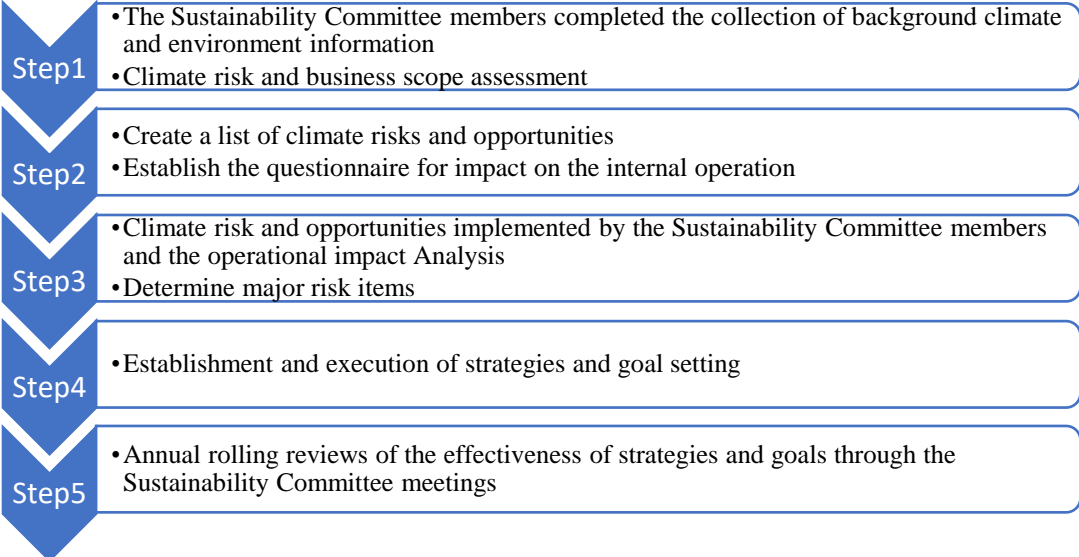
Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No		
				in line with the international community. In 2023, the Company has introduced supplier environmental and social assessments. A total of 33 new suppliers were assessed and 92 existing suppliers were assessed. All of the suppliers have met the Company's requirements.
V. Does the Company compile reports on corporate non-financial information, such as, corporate social responsibility reports, by referring to internationally accepted reporting standards or guidelines? Did the assurance, guarantee, or opinions of a public verification unit obtained for the aforementioned reports?	V		The Company referenced the general principles, industry-specific principles, material topic principles, SASB, and TCFD issued by the Global Reporting Initiatives (GRI) when preparing the previous year’s Sustainability Report, wherein material environmental/social/economic topics identified by the Company, their effects, disclosure items, and reporting requirements therefor were disclosed. the 2023 Sustainability Report was further verified by a third party and will be released in August 2025. Please refer to Appendix 6.4 of the 2024 Annual Report for the Company's disclosure of industrial indicators for SASB construction management and construction services. For details, see the compilation policy of the 2024 Sustainability Report and the third party verification report in the Appendices.	Compliance with the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
VI. If the Company has its own <u>sustainable development</u> best practice principles in accordance with the <u>Sustainable Development</u> Best Practice Principles for TWSE/TPEX Listed Companies, please describe the differences between its operation and the Principles:				

Evaluation items	Operations		Summary description	Its differences from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies” and its root causes
	Yes	No		
The Company has adopted the general principles promulgated by the Global Reporting Initiatives (GRI) when preparing its 2024 ESG Report, which was released in August 2025 and was certified by a third party.				
VII. Other important information helpful to understand the <u>implementation of sustainable development</u> : environmental protection, garbage sorting and recycling, resource recycling and reuse: such as PET bottles, second-hand paper, and iron and aluminum cans.				

Climate-Related Information of TWSE/TPEX Listed Company

1. Implementation of Climate-Related Information

Item	Implementation status							
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Sustainability Committee conducts discussions and evaluations on the management of climate change at United Integrated Services Co., Ltd. The relevant resolutions on climate change and the status of sustainable development have been reported to the Board of Directors. There are task forces under the Committee. The Sustainability Committee coordinates and combines the task forces. The annual climate risk governance and sustainable development status have been reported to the Board of Directors as reference for decision-making.							
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	No.	Climate Change Risks Issues	Risk Level	Time Scope	No.	Climate Change Opportunity Issues	Opportunity Level	Time Scope
3. Describe the financial impact of extreme weather events and transformative actions.	R4	Average temperature rise	High	Mid- and long-term	O4	Development of low-carbon products and services	High	Short, medium and long-term
	R6	Increased severity of extreme weather events such as typhoons, floods, and droughts	High	Short, medium and long-term				
	<p>Transformation risks</p> <p>The average temperature rises, resulting in rising electricity costs: 1. Promote the replacement of lights with LED lights; 2. introduction of air conditioning inverter equipment and other solutions. The electricity cost is expected to increase by 20% in the next 3 years for the short term, and the financial impact will be medium.</p> <p>Physical risk: The increase in extreme climate events leads to an increase in the frequency of typhoons and rainstorms, which may cause large-scale regional transportation disruptions, affecting the supply chain and customers' rights and interests. Upon the assessment, it may cause financial losses. The Company's countermeasures are to develop suppliers from multiple locations, and to establish an emergency response mechanism for typhoons and rainstorms, to reduce immediate risks. This risk is responded to by the procurement end in time and does not pose a significant impact on the overall operation. Based on the impact of typhoons and heavy rains in the past three years, the provisional short-term impact is estimated to increase the financial cost by about NTD2 million, and the impact is medium.</p> <p>Opportunity: Development of new low-carbon products and services</p>							

	<p>1. Regarding the demand for carbon emissions of the optoelectronic business department, the plan is also aimed toward the direction of energy saving, high efficiency, and carbon emission monitoring. Through equipment automation and low-carbon product design, it is estimated that the medium-term impact will increase product costs by 2%.</p>	
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p>	<p>The Company has established risk management measures (including climate risk management procedures), which are effectively operating. The annual risk implementation results and the sustainable development status were reported to the Board of Directors in November 2025.</p>  <ul style="list-style-type: none"> Step1 <ul style="list-style-type: none"> •The Sustainability Committee members completed the collection of background climate and environment information •Climate risk and business scope assessment Step2 <ul style="list-style-type: none"> •Create a list of climate risks and opportunities •Establish the questionnaire for impact on the internal operation Step3 <ul style="list-style-type: none"> •Climate risk and opportunities implemented by the Sustainability Committee members and the operational impact Analysis •Determine major risk items Step4 <ul style="list-style-type: none"> •Establishment and execution of strategies and goal setting Step5 <ul style="list-style-type: none"> •Annual rolling reviews of the effectiveness of strategies and goals through the Sustainability Committee meetings 	
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<ol style="list-style-type: none"> 1. The scenarios refer to the RCP 8.5 and RCP 2.6 climate scenarios from the United Nations' Intergovernmental Panel on Climate Change (IPCC), respectively, and the risk assessments are conducted for the immediate and long-term physical risks. 2. The average temperature continues to rise, resulting in an increase in energy consumption and operating costs. In response to the scenario where one degree Celsius rises in the average temperature throughout Taiwan, results in a 6% increase in electricity consumption. Assuming the unit price of electricity remains stable, the electricity consumption will at least increase by 27% with the derivative electricity bill during the short period of three years in case of 1.5°C degree increase. 3. From a regulatory perspective, in anticipation of the government's implementation of a carbon fee in 2026 at a rate of NTD 300 per metric ton, the Company estimates an annual increase in costs of approximately NTD 220,000 based on its 2024 Scope 1 and Scope 2 emissions. This is expected to result in additional 	

	expenses of approximately NTD 660,000 over the subsequent three years.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	<p>The average temperature rises: 1. Promote the replacement of lights with LED lights; 2. introduction of air conditioning inverter equipment and other solutions.</p> <p>Resource efficiency improvement and low-carbon products:</p> <ol style="list-style-type: none"> 1. In addition to continuously upgrading the equipment automation of each production plant, we are also planning toward the direction of energy saving and high efficiency, carbon emission monitoring, while developing low-carbon products to meet the needs of enterprises for energy-saving products. <p>Relevant indicator targets:</p> <ol style="list-style-type: none"> 1. ISO 14064 will be introduced in 2025 and certified by a third party. 2. Continue to optimize the production process and improve performance, reduce production energy consumption, and increase product gross profit. At least one project is proposed every year.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	There is no internal carbon pricing yet; it is planned to be implemented in 2026.
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	<p>Emission reduction target</p> <p>Comparing to base year 2025 for the Headquarters</p> <p>Scope 1 + Scope 2 greenhouse gas emission reduction by 20% by 2030</p> <p>Scope 1 + Scope 2 greenhouse gas emission reduction by 30% by 2040</p> <p>The Company plans to purchase renewable energy certificates from 2030 onwards, and the purchase limit is the consumption of purchased electricity under Scope 2.</p>
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points	Not applicable, based on the schedule for disclosure of information for GHG inventory for TWSE/TPEX-listed companies and assurance status, the Company is subject to stage 4.

1-1 and 1-2 below).

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

1-1-1 Greenhouse Gas Inventory Information

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

Item Year	Scope 1 (Metric tons CO ₂ e)	Scope 2 (Metric tons CO ₂ e)	Data coverage: All business locations in Taiwan
2023	15.3635	721.0009	
2024	7.6100	718.0825	

Item Year	Company revenue (in NT\$ millions)	Total emissions (Metric tons CO ₂ e)	Intensity (Metric tons CO ₂ e / NT\$ 1 million)	Data coverage: All business locations in Taiwan
2023	23,914	0.0006	0.0301	
2024	33,327	0.0002	0.0215	

1-1-2 Greenhouse Gas Assurance Information

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

The current status for inventory of greenhouse gas emissions of the Company is self-management and voluntary disclosure, in order to understand the current trend and respond in advance, and has not been assured by an external third-party verification agency.

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

Emission reduction target	Strategic actions	Plan Schedule
Comparing to base year 2025 Scope 1 + Scope 2 greenhouse gas emission reduction by 20% by 2030	<ol style="list-style-type: none"> Through the green procurement, we purchase infrastructure equipment with environmental protection labels, and fully replace the refrigeration and air conditioning system with energy efficiency class 1. Implementing energy-saving projects for facilities and equipment Green power certificate purchase 	1. 2023 - 2030
Scope 1 + Scope 2 greenhouse gas emission reduction by 30% by 2040		2. 2023 - 2030 3. 2023 - 2040

Total Scope 1 + Scope 2 greenhouse gas emissions for 2024 decreased by 1.45% compared to 2023, meeting the phased target.

(VI) The ethical management of the Company and the measures adopted:

Difference of the ethical management performance from the requirements of the “Ethical Management Best Practice Principles for TWSE/GTSM-Listed Companies” and the root causes

Evaluation items	Operations			Its differences from the “Ethical Management Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No	Summary description	
<p>I. Establishing ethical management policies and programs</p> <p>(I) Does the Company formulate an ethical management policy approved by the board of directors, and clearly state the policies and practices of ethical management in the regulations and external documents, and the board of directors and senior management actively implement the business policy?</p>	V		<p>(I) The Company has established the “Ethical Management Best-Practice Principles.” A responsible person is designated for the formulation, supervision, and implementation of the ethical management policy and prevention plan, and reports to the Board of Directors on a regular basis.</p>	None
<p>(II) Does the Company have established an evaluation mechanism for the risk of unethical conduct, regularly analyzed and evaluated business activities with a higher risk of unethical conduct within the business scope, and formulates a plan to prevent unethical conduct, which at least cover the precautionary measures for the unethical conduct listed in Article 7, Paragraph 2 of the “Ethical Management Best Practice Principles for TWSE/GTSM-Listed Companies.”</p>	V		<p>(II) The Company has established the “Procedures for Ethical Management and Guidelines for Conduct” to govern the related operating procedures. To ensure the effective implementation of ethical management, these procedures clearly prohibit the offering or acceptance of undue benefits and the payment of facilitation fees, among other practices. The Company has implemented a robust accounting system and internal controls, and internal audit personnel regularly review compliance with these systems. The Company’s Employee Work Rules clearly stated that employees must not use their powers to seek illegal benefits, accept</p>	None

Evaluation items	Operations		Summary description	Its differences from the “Ethical Management Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No		
(III) Does the Company clearly define the operating procedures, guidelines for conduct, disciplinary act and appeal system in the plan to prevent unethical conduct, implement it, and regularly review and revise the aforementioned plan?	V		hospitality, receive kickback and gifts, and embezzle public funds and properties or other illegal interests; also, do not negligently disclose the Company’s technology or business secrets in order to avoid employees’ sacrificing company’s equity for personal gains. (III) The Company has formulated the “Procedures for Ethical Management and Guidelines for Conduct” to regulate the relevant operation procedures. Internal auditors regularly review and revise the aforementioned plan.	None
II. Implementing ethical management (I) Does the Company assess the ethical conduct record of the counterparty and specify the terms of ethical conducts in the contract signed with the counterparty?	V		(I) Does the Company assess the legality of the customer and supplier and whether they have any record of unethical conduct before dealing with them?	None
(II) Does the Company have formulated a dedicated unit to promote corporate ethical management under the board of directors, and regularly (at least once a year) report to the board of directors the ethical management policy and plans to prevent unethical conduct and monitor its implementation?	V		(II) The Audit Office of the Company is responsible for the formulation, supervision, and implementation of the ethical management policy and prevention plan, and reports to the Board of Directors.	
(III) Does the Company have a policy to prevent conflicts of interest, provide a proper communication channel, and implement it accordingly?	V		(III) The Company’s Employee Work Rules clearly stated that employees must not use their powers to seek illegal benefits, accept hospitality, receive kickback and gifts, and	None

Evaluation items	Operations		Summary description	Its differences from the “Ethical Management Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No		
(IV) Does the Company have established an effective accounting system and internal control system for the implementation of ethical management, and the internal audit unit based on the assessment of the risk of unethical conduct to draft up relevant audit plans, and checked the compliance with the plan in preventing unethical conduct, or commissioned a certified public accountant to perform an audit?	V		embezzle public funds and properties or other illegal interests; also, do not negligently disclose the Company’s technology or business secrets in order to avoid employees’ sacrificing company’s equity for personal gains. (IV) In order to ensure the implementation of ethical management, the Company has established an effective accounting system and internal control system, and internal auditors regularly check the compliance of the said system.	None
(V) Does the Company regularly hold ethical management education and training internally and externally?	V		(V) The Company maintains the principle of good faith with its customers, handles customer complaints in a timely manner, and actively takes measures to minimize the loss of both parties in order to secure the trust of customers. The Administration Office of the Company clearly defines the job responsibilities and employee grievance; also, clearly defines the prevention of conflict of interest policy and communication channel in the management procedures.	None
III. The operation of the Company’s reporting system (I) Does the Company have a specific reporting and reward system, a convenient reporting channel, and an	V		The Company has a “Chairperson’s Mailbox for suggestions and grievances” to handle the	None

Evaluation items	Operations		Summary description	Its differences from the “Ethical Management Best-Practice Principles for TWSE/GTSM Listed Companies” and the root causes
	Yes	No		
<p>appropriate officer assigned to deal with the reported individual?</p> <p>(II) Does the Company have established standard operating procedures for investigating any incident reported, follow-up measures to be taken after the investigation is completed, and related confidentiality mechanisms?</p> <p>(III) Does the Company take measures to protect the reporting personnel from improper treatment?</p>	V		Company’s major nonconformities, frauds, and other matters in a confidential manner for the protection of the reporting individuals. The relevant departments have been instructed to handle the specific project as quickly as possible. According to the reward and punishment regulations in the “Work Rules,” the employees with unethical acts committed are accordingly reported for a disciplinary action.	
<p>IV. Strengthening information disclosure</p> <p>(I) Does the Company disclose the contents of its “Ethical Management Best-Practice Principles” and the achievement in implementation on the website and Market Observation Post System?</p>	V		The Company has disclosed the contents of the “Ethical Management Best-Practice Principles” on the Company’s website and Market Observation Post System; also, the achievement in implementation is disclosed in the annual report.	None
<p>V. If the Company has its own “Ethical Management Best-Practice Principles” stipulated in accordance with the “Ethical Management Best-Practice Principles for TWSE/GTSM Listed Companies,” please describe its operation and its differences from the “Ethical Management Best-Practice Principles” stipulated: None</p>				
<p>VI. Other important information that helps understand the operation of ethical management (such as, the Company reviews <u>and</u> amends its established “Ethical Management Best-Practice Principles,” etc.): None</p>				

- (VII) The Company has established the Corporate Governance Best-Practice Principles and related regulations inquiry method: the website of UNITED INTEGRATED SERVICES CO., LTD. (<http://www.uisco.com.tw>)
- (VIII) Other important information that helps understand the operation of corporate governance: None
- (IX) The implementation of the internal control system should be with the following information disclosed:

- 1. Internal Control Statement

UNITED INTEGRATED SERVICES CO., LTD.

Internal Control Statement

Date: March 12, 2026

The 2025 internal control system of the Company is declared as follows according to the results of self-inspection:

- I. The Company acknowledges that the establishment, implementation, and maintenance of the internal control system are the responsibilities of the Board of Directors and managers. The Company has duly established such a system. The purpose is to provide reasonable assurance in terms of achieving the goals of operational effectiveness and efficiency (including profitability, performance, asset safety, etc.), reporting reliability, timeliness, transparency, meeting relevant regulations, and compliance with relevant law and regulations.
- II. The internal control system has its inherent limitations. Regardless of how well the design is perfected, an effective internal control system can only provide reasonable assurance in achieving the above three objectives. Moreover, due to changes in the environment and conditions, the effectiveness of the internal control system may change. However, the Company's internal control system is designed with a self-monitoring mechanism. The Company can take corrective actions immediately upon identifying nonconformities.
- III. The Company judges whether the design and implementation of the internal control system is effective based on the criteria of the effectiveness of the internal control system as stipulated in the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as the "Regulations"). The criteria of the effectiveness of the internal control system as stated in the "Regulations" has internal control system divided into five elements according to the management and control process: 1. Environment control, 2. Risk assessment, 3. Control operation, 4. Information and communication, and 5. Monitoring operations. Each element contains several items. Please refer to the "Regulations" for the aforementioned items.
- IV. The Company has adopted the aforementioned criteria of the internal control system to evaluate the effectiveness of the design and implementation of the internal control system.
- V. The Company based on the results of the previous assessment believes that the internal control system (including the supervision and management of subsidiaries) on December 31, 2025, including understanding the operational effectiveness and the achievement in efficiency, the reliability, timeliness, and transparency of reporting, and the design and

implementation of the internal control system complying with the relevant requirements and regulations, is effective and can reasonably ensure the achievement of the aforementioned objectives.

- VI. This statement will become the main content of the Company's annual report and prospectus, and is hereby made known to the public. If the content of the disclosure in the preceding paragraph is illegal or concealed, it will involve legal liabilities as stated in Articles 20, 32, 171, and 174 of the Securities and Exchange Act
- VII. This Statement has been passed by the Board of Directors Meeting of the Company held on March 12, 2026, where none of the 8 attending Directors expressed dissenting opinions, and the remainder all affirmed the content of this Statement.

UNITED INTEGRATED SERVICES CO., LTD.

Chairperson: Belle Lee (signed)

President: Chi-Ming Lai

2. If a certified public accountant is commissioned to examine the internal control system, the review report of the CPA should be disclosed: None.

(X) In the most recent year and up to the publication date of the annual report, if the Company and its internal personnel were punished according to law, or the Company punished its internal personnel for violating the provisions of the internal control system, and the results of the punishment may have a significant impact on shareholders' equity or securities prices, the punishment content, major nonconformity, and improvements shall be detailed: None

(XI) Important resolutions of the shareholders meeting and the Board of Directors in the most recent year and as of the annual report printing date:

1. Important resolutions reached in the 2025 Shareholders Meeting and their implementation

1.1. 2025 General Shareholders' Meeting

Time: 9:00 a.m., June 10, 2025 (Tuesday)

Location: R Floor, No. 11-29, Qiaohe Road, Zhonghe District, New Taipei City (Top Floor Conference Room, Taiwan Technology Plaza)

Attendance: Shareholders with a total of 134,343,531 shares (including shareholders of 99,439,444 shares electronically exercising their voting rights) were present in person and by proxy, accounting for 71.23% of the total number of 188,586,698 shares (without including non-voting shares) issued by the Company.

Directors Present: Belle Lee, Chih-Ming Lai (representative of Liang Yi Investment Co., Ltd.), Hsueh-Jen Sung

Attending Independent Directors/Conveners of the Audit Committee: Kun-Hsien Lin, Ting Herh,

Tsan-Kai Chen

In Attendance: CPA Fu-Jen Chen and CPA I-Jen Chen from KPMG Taiwan

Chair: Belle Lee

I. Company Reports:

(I) 2024 Business Report

<Shareholder Comments Summary>

Shareholder No. 23468 inquired about the company's future prospects and whether continued investment is advisable.

The Chairman designated the company's Business Director to respond and provide explanation.

(II) 2024 Audit Committee's Audit Report

<Shareholder Comments Summary>

Shareholder No. 23468 inquired whether the Independent Directors' Audit Committee paid attention to the company's stock price and domestic/overseas operations this year, and how many board meetings were held annually.

Independent Director Ting Herh responded to the above questions.

(III) Distribution of remuneration to employees and directors for 2024

(IV) Distribution of 2024 earnings

(V) Report on payment of remuneration to directors for 2024

<Shareholder Comments Summary>

Shareholder No. 23468 inquired about the basis for director remuneration payments.

Independent Director Ting Herh responded to the above questions.

(VI) Stock repurchase report.

II. Proposals:

Proposal 1: The 2024 Business Report and Financial Statements. (Proposed by the Board of Directors)

Summary of the proceedings: No shareholders raised related questions.

Resolution: Voting rights (including electronic voting) of shareholders attending were 134,343,531; including 126,590,716 affirmative votes (accounting for 94.22% of the total voting rights of attending shareholders), 100,641 dissenting votes, and 7,652,174 abstentions. This proposal was passed based on the voting result.

Proposal 2: 2024 Earnings Distribution Proposal. (Proposed by the Board of Directors)

Explanation: The company's 2024 earnings distribution statement has been approved by the Board of Directors and reviewed by the Audit Committee.

Summary of the proceedings: No shareholders raised related questions.

Resolution: Voting rights (including electronic voting) of shareholders attending were 134,343,531; including 127,592,335 affirmative votes (accounting for 94.97% of the total voting rights of attending shareholders), 32,121 dissenting votes, and 6,719,075 abstentions. This proposal was passed based on the voting result.

III. Discussions:

Proposal: The partial amendment to the “Articles of Association” of the Company.
(Proposed by the Board of Directors)

Summary of the proceedings: No shareholders raised related questions.

Resolution: Voting rights (including electronic voting) of shareholders attending were 134,343,531; including 127,563,080 affirmative votes (accounting for 94.95% of the total voting rights of attending shareholders), 34,155 dissenting votes, and 6,746,296 abstentions. This proposal was passed based on the voting result.

IV. Extraordinary Motion: No Extraordinary Motion was proposed by all shareholders present at the meeting upon inquiry.

V. Adjournment: At 9:43 AM on the same day, the Chairman announced adjournment, which was unanimously approved by all attending shareholders.

(Note: The content recorded in these AGM minutes represents only a summary of remarks made. Actual statements are subject to on-site video and audio recordings.)

2. Minutes of Board of Directors' meetings for 2025, up to the publication date of the annual report

Term	Date	Important matters resolved
4th meeting of the 15th term	January 21, 2025	<ul style="list-style-type: none"> (1) Approved the Company President’s appointment (2) Passed the proposal on the Company’s 2024 compensation distribution to employees and directors (3) Passed the proposal on the Company’s distribution of year-end bonus to managerial officers for 2024 (4) Passed the proposal on the Company’s 2025 monthly salary raise for managerial officers (5) Approved the proposal to increase and extend financial institutions’ aggregate credit lines (6) Passed cash capital increase of Singapore subsidiary. (7) Passed to provide support for the subsidiary in the Singapore to apply for a comprehensive line of credit from two financial institutions.
5th meeting of the 15th term	March 12, 2025	<ul style="list-style-type: none"> (1) Passed the 2024 Internal Control System Statement (2) Passed the 2024 Business Report and Financial Statements (3) Passed the assessment of the independence and suitability of the attesting CPAs. (4) Passed the remuneration of financial statement CPA (5) Passed the proposal on the Company’s 2024 compensation distribution to employees and directors.

		<ul style="list-style-type: none"> (6) Passed the 2024 Earnings Distribution Proposal (7) Passed the proposal on the Company's definition of the entry-level employee scope (8) Passed the proposal on partial amendment of the provisions of the Company's "Articles of Association" (9) Approval of matters related to the convening of the 2025 annual regular meeting of the Company
6th meeting of the 15th term	May 14, 2025	Passed the Company's 2025 Q1 consolidated financial statements
7th meeting of the 15th term	August 12, 2025	<ul style="list-style-type: none"> (1) Passed the Company's 2025 Q2 consolidated financial statements. (2) Passed the Company's Sustainability Report. (3) Passed the proposal on the Company's 2024 distribution of employee compensation to managers. (4) Passed the proposal regarding the compensation for appointing Joseph Lee as the Company's chief technical advisor.
8th meeting of the 15th term	November 12, 2025	<ul style="list-style-type: none"> (1) Passed the Company's 2025 Q3 consolidated financial statements. (2) Passed the Company's 2026 audit plan. (3) Passed the amendments to the Company's internal control system regarding the "Salary Cycle" process, specifically "CW-107 Salary Operation." (4) Passed to provide support for the subsidiary in the US to apply for a comprehensive line of credit from two financial institutions. (5) Approved the transfer of treasury stock to employees and set the record date for subscription.
9th meeting of the 15th term	February 11, 2026	<ul style="list-style-type: none"> (1) Passed the proposal on the Company's 2024 distribution of employee compensation to managers. (2) Passed the Company's distribution of annual bonuses to managers for 2025. (3) Passed the Company's salary adjustment for managers in 2026.
10th meeting of the 15th term	March 12, 2026	<ul style="list-style-type: none"> (1) Passed the proposal on the Company's 2025 compensation distribution to employees and directors. (2) Passed the proposal on the Company's 2025 Business Report and Financial Statements (3) Passed the proposal on the Company's 2025 earnings distribution. (4) Passed the proposal on the assessment of the independence and suitability of the Company's attesting CPAs. (5) Passed the proposal on remuneration for the CPAs attesting the Company's financial statements. (6) Passed the preparation of the Company's "2025 Internal Control System Statement." (7) Passed the Company's internal control system regarding the "Salary Cycle" process, specifically "CW-107 Salary Operation."

		(8) Passed the convention of the 2026 Regular Shareholders' Meeting of the Company.
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(XII) For the resolutions of the Board of Directors in the most recent year and as of the annual report printing date, if the directors have different opinions on the resolutions reached by the Board of Directors and have a record or written statement made, the main contents are: None.

IV. CPA auditing fee information

CPA auditing fee information

Amount: NT\$ Thousands

Name of CPA Firm	CPA Name	Auditing period of CPA	Audit fees	Non-audit fees	Total	Remarks
Ernst & Young Taiwan	Pai-Liang Yeh	January 2025 through December 2025	-	100	100	Audit into direct deduction method for business tax (VAT).
KPMG Taiwan	Fu-jen Chen	2025	-	590	590	2025 tax document attestation
KPMG Taiwan	Fu-jen Chen	2025	-	300	300	Financial Statements in the English language (both parent company only and consolidated ones)
	I-Jen Chen					
KPMG Taiwan		2025	-	450	450	Reports by country and transfer pricing report
KPMG Taiwan	Fu-jen Chen	January 2025 through December 2025	7,245	-	7,245	Audit fees
	I-Jen Chen					
KPMG Taiwan	Fu-jen Chen	January 2025 through December 2025	-	40	40	Information of the salary remuneration to non-supervisor full-timers

Note: If the Company has changed the certified public accountant or accounting firms during the year, please indicate the audit period separately, and explain the reason for the replacement in the remark column; also, disclose the audit and non-audit expenses in an orderly manner. Non-audit expenses should be annotated to explain service content.

V. Information on CPA replacement

(I) About the predecessor CPA

Replacement date	August 2024		
Reason for and description of replacement	Internal job adjustment		
Explain whether it is terminated by the principal or the CPA, or the appointment is declined by the CPA	Interested party	CPA	Principal
	Status		
	Proactive termination of appointment	Not applicable	Not applicable
	No longer accepting (continuously) appointment	Not applicable	Not applicable
The audit report issued with an opinion other than unqualified opinion within two years and the reasons	None		
Is there any disagreement with the issuer?	Yes		Accounting principles or practice
			Disclosure in financial report
			Audit scope or steps
			Others
	None	V	
Remarks			
Other disclosures (The disclosures made according to Section 1.4 ~ Section 1.7, Paragraph 6, Article 10 of the Regulations)	None		

(II) About the successor CPA

Name of CPA Firm	KPMG Taiwan
Name of CPAs	CPA: Fu-jen Chen CPA I-Jen Chen
Date of appointment	August 2024
The consultation on accounting treatment methods and accounting principles for specific transactions and possible opinion issued on the financial report prior to appointment and its result	None
Written opinion of the successor CPA that is different from the opinion of the predecessor CPA	None

(III) The reply of the predecessor accountant to the matters stated in Section 1 and Section 2.3 of Paragraph 6 of Article 10 of the Regulations: Not applicable.

(IV) Evaluation into certified public accountants' attribute in independence

The Company's Audit Committee members evaluate the certified public accountants'

distribution of independence through the key issues as enumerated below:

1. The certified public accountants' detached declaration of independence
2. A same certified public accountant did not at all continually render certification services for more than seven (7) years in a row.
3. The Company conducts an evaluation through the Accounting Department over the key points of independence attribute of the certified public accountants each and every year.
4. Audit quality indicators (AQIs) (see p.46)

VI. The Company's Chairperson, President, or manager of finance or accounting who has worked in the public auditor's CPA firm or affiliates within the most recent year: None.

VII.Changes in shareholdings of directors, managers, and major shareholders:

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

Job Title	Name	2025		2026 through March 31	
		Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged	Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged
Chairperson	Belle Lee	—	—	—	—
Director	Liang Yi Investment Co., Ltd.	—	—	—	—
Incorporated representative of the Director	Chih-Ming Lai	20,000	—	—	—
Director	Hsueh-Jen Sung	23,000	—	—	—
Director	Wei-Xin Ma	—	—	—	—
Director	Shu-Yun Hsiao	—	—	—	—
Independent Director	Ting Herh	—	—	—	—
Independent Director	Kun-Hsien Lin	—	—	—	—
Independent Director	Tsan-Kai Chen	—	—	—	—
Chief Executive Officer	Belle Lee	—	—	—	—
President	Chih-Ming Lai	20,000	—	—	—
Chief Business Officer	Chun-Yuan Hsu	—	—	—	—
Vice President	Shung-Hsu Lin	—	—	—	—
Vice President	Juichin Wu	(162)	—	—	—
Accounting Officer	Limei Pan	—	—	—	—
Finance Officer	Yih-Ping Chang	—	—	—	—
Corporate Governance Officer	Li-Yun Pan	—	—	—	—

(II) Equity transfer information: None

(III) Equity pledge information: None

VIII. Top-ten shareholders who are the relatives to each other as stipulated in Article 6 of the Financial Accounting Standards or the spouses and the second cousins

March 31, 2026

Name	Shareholding of The Principal Shareholdings		Shareholding of the spouse and minor children		Total shares held in the name of others		The titles, names, and relationships of the top-ten shareholders who are related or the spouses and the second cousins.		Remarks
	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Shares	Shareholding ratio (%)	Name	Relationship	
Belle Lee	10,921,896	5.73%	-	-	-	-	Kuo-Yu Wang Kuo-Wei Wang	Daughter Son	-
Dedicated account for Capital Tip Customized Taiwan Select High Dividend ETF	10,556,000	5.54%	-	-	-	-	-	-	-
Liang Yi Investment Co., Ltd.	7,173,571	3.76%	-	-	-	-	-	-	-
Dedicated account for Fuh Hwa Taiwan Technology Dividend Highlight ETF in custody of TAIPEIFUBON COMMERCIAL BANK CO., LTD	5,655,000	2.97%	-	-	-	-	-	-	-
Kuo-Yu Wang	3,855,524	2.02%	-	-	-	-	Belle Lee	Mother/daughter	-
Kuo-Wei Wang	3,854,160	2.02%	-	-	-	-	Belle Lee	Mother/son	-
Hua Nan Commercial Bank's Trust Department serves as the custodian for the Allianz Global Investors Taiwan Technology Fund's trust fund account.	3,255,000	1.71%	-	-	-	-	-	-	-
United Taiwan High Dividend Recovery 30 ETF by UOB Asset Management (Taiwan) co. Ltd. in custody of Taiwan Business Bank Co., Ltd.	2,428,000	1.27%	-	-	-	-	-	-	-
Deutsche Bank AG Taipei Branch has been entrusted with the custody of the St. James's Place Emerging Markets Equity Unit Trust, with Neuwest acting as the trustee.	2,333,763	1.22%	-	-	-	-	-	-	-
Fu Kuo Engineering Co., Ltd.	2,129,398	1.12%	-	-	-	-	-	-	-

IX. Comprehensive shareholding ratio:

Unit: shares; % December 31, 2025

Transfer investment	The Company's investment		Directors, managers, and investments of the directly or indirectly controlled business		Comprehensive investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
Ablerex Electronics Co., Ltd.	13,089,502	29.09%	—	—	13,089,502	29.09%
Wholetech System Hitech Limited	9,656,080	13.22%	—	—	9,656,080	13.22%
UNITED INTEGRATED SERVICES CO., LTD. (BVI)	17,697,630	100.00%	—	—	17,698,630	100.00%
Jiangxi United Integrated Services Company	Note 1	75.00%	—	—	Note 1	75.00%
UNITED INTEGRATED SERVICES PTE LTD,	Note 1	100.00%	—	—	Note 1	100.00%
JG Environmental Technology Co., Ltd.	1,769,627	5.89%	—	—	1,769,627	5.89%
UNITED INTEGRATED SERVICES (USA) CORP	50,000,000	100.00%	—	—	50,000,000	100.00%

Note: Investment of the Company under the equity method.

Note 1: It is registered with the capital contribution amount indicated.

Three. Public offering

I. Capital stock and shares

(I) Source of capital:

Unit: Thousand shares; NT\$ Thousands

Month/Year	Issuance price (NT\$)	Authorized capital stock		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital	Paid-in capital of assets other than cash	Others
1982.9	10	Note 1	5,100	Note 1	5,100	Initial capital stock	None	
1985.8	10	Note 1	15,100	Note 1	15,100	Capitalization of cash	None	
1987.8	10	Note 1	55,100	Note 1	55,100	Capitalization of cash	None	
1988.7	10	Note 1	85,100	Note 1	85,100	Capitalization of cash	None	
1990.11	10	14,060	140,600	14,060	140,600	Consolidated capital increase	None	
1991.11	10	17,100	171,000	17,100	171,000	Capitalization of cash	None	
1995.8	10	90,000	900,000	42,230	422,300	Capitalization of cash and earnings	None	
1996.9	10	90,000	900,000	50,676	506,760	Capitalization of earnings	None	
1997.5	10	90,000	900,000	60,811	608,112	Capitalization of earnings	None	
1998.5	10	90,000	900,000	76,930	769,297	Capitalization of earnings and employee bonus	None	
1998.8	10	90,000	900,000	89,930	899,297	Capitalization of cash	None	1998.7.22 (1998) Tai.Chai.Jen (I) No. 59372 Letter
1999.8	10	180,000	1,800,000	114,322	1,143,222	Capitalization of earnings and employee bonus	None	1999.7.8 (1999) Tai.Chai.Jen (I) No. 62332 Letter
2000.7	10	180,000	1,800,000	145,313	1,453,129	Capitalization of earnings, additional paid-in capital, and employee bonus	None	2000.6.20 (2000) Tai.Chai.Jen (I) No. 53145 Letter
2001.7	10	180,000	1,800,000	163,675	1,636,755	Capitalization of earnings, additional paid-in capital, and employee bonus	None	2001.6.8 (2001) Tai.Chai.Jen (VI) No. 136314 Letter
2002.7	10	180,000	1,800,000	179,216	1,792,158	Capitalization of earnings and employee bonus	None	2002.6.14 Tai.Chai.Jen - I No. 0910132448 Letter
2003.7	10	210,000	2,100,000	188,840	1,888,398	Capitalization of earnings and employee bonus	None	2003.7.1 Tai.Chai.Jen - I No. 0920129184 Letter
2004.3	10	210,000	2,100,000	190,210	1,902,097	Corporate bond converted to stock shares	None	2004.3.5 Jin.So.Sun.Tzi No. 09301036350
2004.6	10	210,000	2,100,000	194,594	1,945,937	Corporate bond converted to stock shares	None	2004.6.25 Jin.So.Sun.Tzi No. 09301110720
2004.8	10	300,000	3,000,000	214,738	2,147,379	Capitalization of earnings and employee bonus; corporate bond converted to stock shares	None	2004.8.17 Jin.So.Sun.Tzi No.09301152040
2005.8	10	300,000	3,000,000	236,613	2,366,127	Capitalization of earnings and employee bonus; corporate bond converted to stock shares	None	2005.8.18 Jin.So Sun.Tzi No.09401158100

Month/Year	Issuance price (NT\$)	Authorized capital stock		Paid-in capital		Remarks		
		Shares	Amount	Shares	Amount	Source of capital	Paid-in capital of assets other than cash	Others
2006.8	10	300,000	3,000,000	251,072	2,510,724	Capitalization of earnings and employee bonus	None	2006.8.18 Jin.So.Sun.Tzi No.09501182170
2011.9	10	300,000	3,000,000	247,483	2,474,834	Capital decrease with Treasury Stock cancelled	None	2011.9.21 Fu.Du.Jen.Tzi No. 10071686000
2011.12	10	300,000	3,000,000	238,233	2,382,334	Capital decrease with Treasury Stock cancelled	None	2011.12.06 Jin.So.Sun.Tzi No.10001274090
2018.10.	10	300,000	3,000,000	190,587	1,905,867	Capital decrease with cash refunded	None	2018.10.26 Jin.So.Sun.Tzi No.10701133530

Note 1: The Company was originally a limited company; therefore, the number of shares is not stated.

As of March 31, 2026. Unit: Shares

Type of shares	Authorized capital stock			Remarks
	Outstanding shares	Unissued stock shares	Total	
Common stock	190,586,698 (issued shares)	109,413,302	300,000,000	

The public offering and issuance of securities by shelf registration: None.

Equity dispersion

March 31, 2026

Shareholding bracket	Number of shareholders	Shareholding	to total shares
1 ~ 999	52,141	5,824,636	3.06%
1,000 ~ 5000	16,794	28,607,247	15.01%
5,001 ~ 10,000	1,120	8,500,430	4.46%
10,001 ~ 15,000	345	4,340,152	2.28%
15,001 ~ 20,000	228	4,091,074	2.15%
20,001 ~ 30,000	200	5,071,686	2.66%
30,001 ~ 40,000	106	3,742,314	1.96%
40,001 ~ 50,000	72	3,248,167	1.70%
50,001 ~ 100,000	135	9,469,080	4.97%
100,001 ~ 200,000	86	12,464,042	6.54%
200,001 ~ 400,000	41	11,252,622	5.90%
400,001 ~ 600,000	16	7,988,611	4.19%
600,001 ~ 800,000	14	9,879,315	5.18%
800,001 ~ 1,000,000	7	5,988,587	3.14%
Over 1,000,001	22	70,118,735	36.79%
Total	71,327	190,586,698	100.00%

(II) Major shareholders list

Shareholders holding more than 5% of total shares or the top-ten shareholders.

March 31, 2026

Name of major shareholders	Shares	Shareholding	Shareholding ratio
Belle Lee		10,921,896	5.73%
Dedicated account for Capital Tip Customized Taiwan Select High Dividend ETF		10,556,000	5.54%
Liang Yi Investment Co., Ltd.		7,173,571	3.76%
Dedicated account for Fuh Hwa Taiwan Technology Dividend Highlight ETF in custody of TAIPEIFUBON COMMERCIAL BANK CO., LTD		5,655,000	2.97%
Kuo-Yu Wang		3,855,524	2.02%
Kuo-Wei Wang		3,854,160	2.02%
Hua Nan Commercial Bank's Trust Department serves as the custodian for the Allianz Global Investors Taiwan Technology Fund's trust fund account.		3,255,000	1.71%
United Taiwan High Dividend Recovery 30 ETF by UOB Asset Management (Taiwan) co. ltd. in custody of Taiwan Business Bank Co., Ltd.		2,428,000	1.27%
Deutsche Bank AG Taipei Branch has been entrusted with the custody of the St. James's Place Emerging Markets Equity Unit Trust, with Neuwest acting as the trustee.		2,333,763	1.22%
Fu Kuo Engineering Co., Ltd.		2,129,398	1.12%

(III) Company's dividend policy and implementation

1. Dividend policy

The Company's earnings, if any, should be applied to pay tax and make up for losses, and then appropriate 10% legal reserve. However, when the legal reserve is equivalent to the paid-in capital of the Company, the appropriation of the legal reserve could be ceased. In addition, special reserves will be appropriated or reversed according to law and regulations. The remaining amount, if any, plus the accumulated undistributed earnings will be available for distribution according to the proposal of the Board of Directors. The distribution of dividends to the shareholders should be presented in the shareholders' meeting for resolutions.

For the earnings distribution in the form of cash dividend as stated in the preceding paragraph, the Board of Directors is authorized to have it distributed with a special resolution reached and have it reported in the shareholders' meeting.

The Company's dividend policy is based on current and future development plans, considering the investment environment, capital needs, and domestic and international competition, and taking into account the interests of shareholders and other factors, in order to stabilize business development and protect investors' rights and interests. The dividends to shareholders can be in the form of cash dividend and/or stock dividend; also, the cash dividend is not less than 25% of the total dividend.

If the Company has no loss, the earnings distribution can be resolved specifically in the shareholders meeting according to the Company Act, which is issuing stock dividend or cash dividend with the legal reserve exceeding 25% of the paid-up capital and all or part of the capital reserve in compliance with the Company Act. When cash dividend is to be distributed, the Board of Directors is authorized to have it distributed with a special resolution reached and have it reported in the shareholders' meeting.

2. The dividend distribution proposed in the current shareholders meeting

On March 12, 2026, the Board of Directors of the Company proposed the profit distribution plan for 2025, with a proposed distribution of dividends of NT\$7,555,467,920; all to be distributed in the form of cash dividends at NT\$40.00 per share.

3. Significant changes in the expected dividend policy: The aforementioned policies will be implemented accordingly in the next three years without significant changes expected.

(IV) The impact of the proposed stock dividend proposed by the shareholders' meeting on the Company's operating performance and earnings per share: The Company had no stock dividend distributed in 2025; therefore, it is not applicable.

Unit: NT\$ thousand

Item		Year	2025
Paid-in capital - beginning			1,905,867
Distribution of stock dividend and cash dividend in current year	Cash dividend per share (NT\$)		40.00
	Stock dividend (shares) per share from the capitalization of earnings		-
	Stock dividend (shares) per share from the capitalization of additional paid-in capital		-
Changes in business performance	Operating profit		-
	Ratio of increase (decrease) in operating profit over the same period last year		-
	Net income		-
	Ratio of increase (decrease) in net income over the same period last year		-
	Earnings per share		-
	Ratio of increase (decrease) in earnings per share over the same period last year		-
	Annual average return on investment (annual average E/P ratio)		-
Proforma earnings per share and P/E ratio	If the capitalization of earnings is fully distributed with cash dividends	Proforma earnings per share (NT\$)	-
		Proforma annual average return on investment	-
	If the capitalization of additional paid-in capital is not arranged	Proforma earnings per share (NT\$)	-
		Proforma annual average return on investment	-
	If the capitalization of additional paid-in capital is not arranged and the capitalization of earnings is with cash dividend distributed	Proforma earnings per share (NT\$)	-
		Proforma annual average return on investment	-

(V) Remuneration of employees and directors

1. The percentage or range of remuneration to employees and directors as stipulated in the Company's Articles of Association:

According to the Company's Articles of Association, if the Company has earnings resulted in the year; an amount equivalent to 6%~10% of the earnings should be appropriated as remuneration to employees. The Board of Directors decides the distribution of stock dividend and cash dividend; also, the employees of controlled or subsidiary companies that meet certain conditions are also entitled to the said remuneration. The Board of Directors of the Company may base on the aforementioned earnings to resolve having not more than 2% of the earnings appropriated as remuneration to directors. The remuneration to employee and directors shall be reported in the shareholders meeting.

2. If the estimation basis for the remuneration to the employees and directors, the basis for the calculation of the stock dividend as remuneration to employees, and the actual distribution amount different from the estimated amount in the current period, the accounting treatment is as follows:

If the estimation basis for the remuneration to the employees and directors, the basis for the calculation of the stock dividend as remuneration to employees, and the actual distribution amount in 2025 different from the estimated amount in the current period, they are booked in the profit and loss in 2026.

3. The distribution of remuneration resolved by the Board of Directors:

- (1) The amount of remuneration to employees and directors with cash dividend or stock dividend distributed. If it is different from the amount estimated in the expense recognizing year, the amount of differences and the root cause should be disclosed.

The Company's 2025 employee and director remuneration distribution plan was approved by the Board of Directors on March 12, 2026. The plan proposes a distribution of NT\$1,237,000,000 in employee remuneration and NT\$89,408,000 in director remuneration.

Unit: NT\$

Distribution items	The distribution amount proposed by the Board of Directors (A)	The amount estimated in the expense recognizing year (B)	Amount of difference (B-A)	Reason for difference and treatment
Employee cash bonus	1,237,000,000	1,237,000,000	0	None
Remuneration of Directors	89,408,000	89,408,000	0	

- (2) The stock dividend distributed as remuneration to employees and the ratio to the total amount of net income and remuneration to employees in the subsidiary's financial report or the individual financial report in the current period: the Company has no intention to distribute stock dividends to employees in 2025.

4. The earnings of the previous year used for the distribution of remuneration to employees and directors:

Unit: NT\$ thousand

	First half of the year (2024)			
	The actual distribution of stock shares is resolved in the shareholders meeting	The distribution of stock shares originally proposed by the Board of Directors	Variance	Root cause
Distribution				
1. Employee cash bonus	845,000	845,000	None	-
2. Employee stock dividend				
3. Remuneration to directors and supervisors	63,900	63,900	None	

(VI) Repurchase of the Company's stock shares

March 31, 2026

Repurchase term	1st time	2nd time	3rd time	4th time	5th time	6th time	7th time
Purpose of repurchase	Transfer shares to employees	Transfer shares to employees	Transfer shares to employees	Transfer shares to employees	Transfer shares to employees	Transfer shares to employees	Transfer shares to employees
Repurchase period	2000.11.23~ 2001.01.22	2001.08.08- 2001.10.07	2001.10.09- 2001.12.08	2008.07.24- 2008.09.23	2008.10.22- 2008.11.20	2011.08.11- 2011.10.7	2022.03.09- 2022.05.06
Repurchase price range	22 ~ 30	14 ~ 29	12 ~ 27	15.50 ~ 30	12 ~ 28	23 ~ 33	170-250
Type of stock and shares repurchased	Common stock 3,000 thousand shares	Common stock 6,067 thousand shares	Common stock 7,000 thousand shares	Common stock 8,871 thousand shares	Common stock 1,257 thousand shares	Common stock 7,993 thousand shares	Common stock 3,000 thousand shares
Amount of repurchase shares	71,680,603	116,721,309	139,154,310	191,412,351	17,339,767	229,318,034	573,943,069
The ratio of the quantity bought back to the quantity planned to be bought back (%)	100%	60.67%	100%	44.36%	8.38%	42.07%	100%
Number of shares that have been processed for sale and transfer	3,000 thousand shares	6,067 thousand shares	7,000 thousand shares	8,871 thousand shares	1,257 thousand shares	7,993 thousand shares	1,300 thousand shares

Repurchase term	1st time	2nd time	3rd time	4th time	5th time	6th time	7th time
Cumulative shareholding of the Company's stock	—	—	—	—	—	—	1,700 thousand shares
Ratio of cumulative shareholding of the Company's stock to the total number of issued shares (%)	—	—	—	—	—	—	0.89

II. **Issuance of Corporate bond: None.**

III. **Issuance of preferred stock: None.**

IV. **Issuance of global depository receipt: None.**

V. **Issuance of employee stock warrant: None.**

VI. **Merger or acquisition or transfer of shares from other company with stock shares issued: None.**

VII. **Implementation of fund plan: The Company did not have securities issued or private placement arranged in the most recent year.**

Four. Operation overview

I. Business content

(I) Business scope

1. The main business content and business ratio of the Company:

(1) Main contents: Semiconductor advanced manufacturing and packaging and other technology factory, clean room, control, electrical and mechanical, and process improvement and reconstruction project in cooperation with the owners.

(2) Business ratio:

Item	2024	2025
System integration	99.46%	99.54%
Maintenance service	0.07%	0.04%
Labor services and product sales	0.47%	0.42%

(II) Industry overview

1. Current and future industry prospects:

(1) The Company has primarily engaged in such business lines as to serve the high-tech industry in planning for plant construction and expansion, including the semiconductor industry, optoelectronics industry, packaging and testing industry and the like. Given the Company's revenue in the past five years, the semiconductor industry accounts for more than 90% of the Company's total revenues.

(2) The capital expenditure of major customers continues to increase due to the promotion of the AI trend, which drives the demand for advanced process capacity, advanced packaging, and the establishment and upgrade of mature or special process capacity. In response to the expansion plan of the customers, the Company needs to flexibly respond to market changes, continuously expand the scope and execution capacity of the plant construction service, ensure that high-efficiency solutions that meet the needs are provided in a timely manner, and help customers achieve operational goals.

2. Relevance of the up, middle and downstream amidst industries:

Our Company undertakes system integration services for the construction of high-tech plants. For that purpose, we must possess the technology and sufficient management workforce. In terms of suppliers including subcontracting manufacturers and suppliers for materials and equipment, we possess multiple supply sources and are virtually free of the risk of being cut off from or insufficient supply. Toward the price increase of materials and the shortage of skilled workers with special expertise, nevertheless, we must try hard in prevention with sound educational & training programs so that we may be free of problems in mounting costs and shortage of workforce.

3. Product development trend and competition:

(III) United Integrated Services will continue to monitor the expansion trend and regional differences in Taiwan, the United States, Europe, Japan and Singapore, and adjust its service scope and items in a timely manner in order to enhance market adaptability. Meanwhile, the Company has strengthened human resource scheduling and optimized the construction management mechanism to reduce the pressure of construction period and ensure the efficiency of project execution. In addition, the Company will also keep track of the semiconductor regulatory environment in the U.S. and other major markets, assess the potential impact on the demand for factory construction, and adjust strategies prospectively to ensure the competitive advantage in the market. In terms of technology development, the Company actively works with customers to integrate the latest technology and factory construction interface, ensuring that the engineering contracting and construction can meet the needs of advanced processes, advanced packaging and special process factories. Through the in-depth understanding of customer needs and long-term cooperation, the Company builds differentiated advantages with competitors and further strengthens its market leadership position.

(IV) Technology and R&D overview

1. R&D expenses invested in the last two years and as of December 31, 2025:

Unit: NT\$ thousand

Year	R&D expense	% of current annual operating expense	% of current annual operating income
2024	24,946	1.5099%	0.0526%
2025	32,285	1.4399%	0.0488%

2. Research and development achievement:

(1) Continuing to develop wireless home security monitoring system that helps make the overall system more complete.

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

1. The short-term semiconductor market is expected to undergo drastic changes due to the international environment and the impact of geopolitical developments across various countries. The Company should strengthen its market trend analysis, flexibly adjust its factory construction service scope and items, and strengthen its risk management mechanism.
2. Strengthen construction management and human resource scheduling, optimize the construction period management mechanism, improve the cross-region and project cooperation efficiency, and reduce the impact of uncertain human resource and material supply chain on the progress of the project. The Company has established a professional technical talent pool to improve the flexibility of key manpower deployment in order to

meet the needs of the peak period.

3. We continue to strengthen our presence in core markets such as Taiwan, the U.S., and Japan, while actively expanding into emerging semiconductor construction markets like Singapore. By establishing localized engineering teams, we aim to reduce overseas labor costs and construction management risks, thereby enhancing our regional competitiveness.
4. We are dedicated to building long-term strategic partnerships and deepening collaborations with key customers and partners across different industries and regions. Through strategic engagement, we aim to extend the company's value chain.
5. We establish key supplier partnerships to ensure a stable supply of specialized materials required for semiconductor plant construction, such as cleanroom equipment and electromechanical systems. Furthermore, we employ flexible procurement strategies to mitigate the impact of raw material price fluctuations on our costs.
6. In response to the growing international ESG trend and increasing client demand for carbon reduction, United Integrated Services has proactively expanded the scope of its carbon inventory operations and is gradually establishing a management mechanism to meet client needs. This strengthens the Company's low-carbon competitiveness and sustainable management capability within the semiconductor supply chain.

II. Market and production and sales overview

(I) Market analysis

1. Sales area of major products or businesses:

Unit: NT\$ thousand

Item	Area	2024		2025	
		Amount	%	Amount	%
System integration	Domestic	30,457,056	64.23%	44,234,529	66.93%
	Offshore	16,706,943	35.23%	21,552,467	32.61%
Maintenance service	Domestic	35,650	0.08%	28,449	0.04%
	Offshore	-	0.00%	-	0.00%
Labor business and product sales	Domestic	220,225	0.46%	276,892	0.42%
	Offshore	1,726	0.00%	856	0.00%
Total		47,421,600	100	66,093,193	100.00%

2. Future market supply and demand:

— Taiwan —

The market is developing steadily. The main customers continue to invest capital, especially in the expansion of advanced processes and advanced packaging fields, which drive the demand for factory construction.

- US market -

Due to the changes in the international environment, the semiconductor industry policy and investment plan are still uncertain. In the future, the demand needs to be monitored continuously and the strategy will be flexibly adjusted according to market changes.

— Mainland China —

Due to the adjustment of the global supply chain and the impact of industrial policies, the demand for semiconductor production facilities has decreased, and the market growth has slowed down. The Company will carefully evaluate and invest strategies.

- Japan market -

The development trend continues to improve, and the demand for high-tech factory construction increases. The market prospect is optimistic.

- Singapore market -

With the promotion of the major customers, the Company will closely follow and cooperate with their investment steps, adjust the construction service in a timely manner, and increase market participation.

3. Business objectives

The Company has based on the business philosophy of “profession, teamwork, and efficiency” to accumulate technical experience for more than a decade, cultivate and recruit outstanding talents in related fields; also, has established a reputation of professionalism and quality in the industry. The trust and affirmation of customers has helped the business of the Company grow. The continuous management improvement will help reduce operating costs and enhance profitability of the Company. Given the gradual expansion of market demand, the established business objectives could be ensured.

4. Advantages and disadvantages affecting the Company’s future development

Advantages

- (1) As the semiconductor industry continues to grow, the demand for factory construction of high-tech manufacturing process and high-tech packaging driven by the development of AI technology is rising drastically. This is an opportunity for the Company to strengthen its position in the high-tech construction market and provide a solid foundation for its development in the market.
- (2) The Company holds a leading position in terms of track record and is able to readily obtain customer trust and bidding qualifications, thereby securing business opportunities.

- (3) In a large-scale and complex integration project, there are not many domestic competitors who can compete. If competitors are foreign manufacturers, the Company has the advantages of familiarity with local operating environment, local relevant regulations, more competitive local technological support, and management cost.
- (4) While actively expanding overseas markets, United Integrated Services is committed to establishing long-term and stable partnerships with local and international customers. This measure will be an added protection for the Company's competitiveness in the international market and provide stable support for future business development.
- (5) The Company has an experienced technical and management team with low operational risks for difficult projects.

Disadvantages

- (1) The international environment is complex and the geopolitical risks may bring uncertainty to the global market. In particular, conflicts in the Middle East and shifts in the global supply chain have affected the supply chain and market demand for semiconductors and high-tech industries. The demand in specific markets (such as China) may be significantly reduced due to changes in policies, which may cause pressure on the Company's business development.
- (2) The future trade conflicts, geopolitical risks, changes in energy and environmental policies, and the fluctuation of market demand may lead to the price fluctuation of key raw materials (such as dust-free equipment and raw materials) required for the construction of semiconductor plants, and thus the cost structure is under pressure. In addition, the instability of the supply chain may also affect the progress and delivery time of the project with the change of global raw material demand.

(II) Intended use of the main products and production process

1. Intended use of the main products:

System integration: Integrate system control and electromechanical engineering, including the installation, and test of the computer, communication, instruments, automation engineering and utilities, air conditioning, fire protection, etc. in order to satisfy the overall needs of the customers.

2. Production process: not applicable.

(III) Availability of major raw materials: Not applicable.

(IV) The name of the customers who had accounted for more than 10% of the total purchases (sales) of goods in one of the last two years and the amount and proportion of the goods purchased (sold), and the reasons for any increase or decrease occurred:

1. Main suppliers:

Major suppliers in the last two years

Unit: NT\$ Thousands

Item	2024				2025				As of the last quarter of 2026 (Note)			
	Name	Amount	% of annual net purchase amount	Relationship with the issue	Name	Amount	% of annual net purchase amount	Relationship with the issue	Name	Amount	% of the net purchase amount up to the last quarter of the current year	Relationship with the issue
1	Supplier A	1,827,923	4.70%	None	Supplier A	1,695,811	3.21%	None	-	-	-	-
2	Supplier B	1,097,757	2.82%	None	Supplier B			None	-	-	-	-
3												
4												
5												
6												
7												
8												
9												
10												
	Others	35,983,335	92.48%		Others	51,167,472	96.79%		-	-	-	-
	Net purchase amount	38,909,015	100%		Net purchase amount	38,909,015	100%		-	-	-	-

Note: As of the publication date of the annual report, the 2026 Q1 financial data has not been reviewed by the certified public accountant and will not be listed.

Note 1: The name of the customers who had accounted for more than 10% of the total purchases of goods in the last two years and the amount and proportion of the goods purchased. However, if the name of the suppliers may not be disclosed due to the contracts signed or the counterparty of the transaction is a non-related individual, the name should be disclosed instead of the supplier code.

2. Major customers:

Major customer in the last 2 years

Unit: NT\$ Thousands

Item	2024				2025				As of the last quarter of 2026 (Note)			
	Name Note 1	Amount	% of the annual net sales amount	Relationship with the issue	Name	Amount	% of the annual net sales amount	Relationship with the issue	Name	Amount	% of the net sale amount up to the last quarter of the current year	Relationship with the issue
1	Customer A	17,423,537	36.74%	None	Customer A	27,073,626	40.96%	None	-	-	-	-
2	Customer B	12,534,891	26.43%	None	Customer B	16,814,377	25.44%	None	-	-	-	-
3	Customer C	11,395,872	24.03%	None	Customer C	16,799,107	25.42%	None	-	-	-	-
4												
5												
6												
7												
8												
9												
10												
	Others	6,067,300	12.80%		Others	5,406,083	8.18%		Others	-	-	-
	Net sale amount	47,421,600	100%		Net sale amount	66,093,193	100%		Net sale amount	-	-	-

Note: As of the publication date of the annual report, the 2026 Q1 financial data has not been reviewed by the certified public accountant and will not be listed.

Note 1: The name of the customers who had accounted for more than 10% of the total sales of goods in the last two years and the amount and proportion of the goods sold. However, if the name of the customers may not be disclosed due to the contracts signed or the counterparty of the transaction is a non-related individual, the name should be disclosed instead of the supplier code.

Changes in the customers of the Company are arising from normal operating activities, and there are no special changes occurred.

III. Staff information in the last two years and as of the annual report printing date

March 31, 2026

Year		2024	2025	Current year up to March 31, 2026
Number of employees	Technicians	629	697	698
	Administration personnel	194	205	206
	Project workers	33	19	16
	Total	856	921	920
Average age		43.66	42.95	43.05
Average years of service		11.07	10.54	10.31
Education level	PhD	0.12%	0.11%	0.11%
	Master	7.47%	7.03%	7.01%
	College and University	76.87%	78.02%	78.85%
	High School	13.83%	13.06%	12.36%
	Under high school	1.71%	1.78%	1.67%

IV. Environmental expenditure information

(I) The Company has suffered losses due to environment pollution in the most recent year and up to the publication date of the annual report (including compensation and environmental protection audits that concluded violations of environmental protection laws and regulations, the date of punishment, the case number of the punishment, in violation of the governing provisions, the content of the violation, and the content of the punishment) shall be detailed; also, the current and future estimated amounts and responsive measures shall be disclosed. If it cannot be reasonably estimated, the fact that it cannot be reasonably estimated shall be explained in details: None.

(II) The Company's countermeasures for improving environmental pollution:

The Company engages in the system integration technical service industry and there is no environmental pollution situation, so there is no need to take countermeasures for improvement.

(III) Future response measures and possible expenses:

Due to the recent general awareness of environmental protection, the Company demands that all manufacturers cooperate in engineering safety and health and environmental protection measures throughout the construction process in order to comply with the provisions of labor safety and health regulations. The clean and delivery of the waste generated is specified in the contract. At present, the environmental protection work at each site has been thoroughly implemented and well appreciated. Therefore, the Company has no major environmental protection expenditures expected in the next two years.

V. Labor Relations

(I) The implementation of various employee welfare measures, advanced study, training, and retirement system, as well as the agreement between labor and the management:

1. Employee welfare measures:

(1) The establishment of the employee welfare committee to appropriate welfare funds in accordance with the law, and to handle various welfare businesses.

(2) Provide employee with labor and health insurance.

(3) Issue Dragon Boat Festival, Mid-Autumn Festival, and year-end bonuses.

(4) Appropriate pension reserves in accordance with government requirements.

(5) Various subsidy plans of the Welfare Committee.

2. Education and Training:

Education and training are a long-term and planned talent training program of the Company, including:

(1) New recruits' education and training.

(2) Employee on-job training.

(3) Professional skills training.

3. Retirement system:

The Company has offered a labor retirement plan stipulated for all official employees. According to the said retirement plan, the payment of employee pension is calculated according to the pension points earned for the service years and the average salary of the six months before retirement. The pension points are the total of 2 points per year for the first 15 service years and 1 point per year after the fifteen service year with a maximum of 45 points per employee. Under the said retirement plan, the pension payment is fully borne by the Company. With the implementation of the Labor Pensions Act (hereinafter referred to as the "New Pension Plan") since July 1, 2005, for the employees who originally subject to this retirement plan choose to switch to the defined contribution plan for the service years performed after the application of the new retirement plan or the service years of the new recruits, the pension reserve is appropriated by the Company monthly for an amount no less than 6% of the monthly salary, which is deposited in the personal labor pension account. However, the Company's retirement plan has not been amended in compliance with the new pension act, so the employee retirement plan that is not stipulated should be processed according to the provisions of the Labor Pension Act.

4. The agreement between the employer and employees and various employee rights protection measures:

The Company has a comprehensive system in place to maintain a harmonious labor-management relationship and a smooth communication channel maintained. The Company has properly handled the opinions of employees, if any, through the maintenance of a harmonious labor-management relationship.

5. Protective measures to its staff members in the personal safety & security and working environments
 1. Health management measures:
 - 1.1 To maintain employees' health, the Company offers a health checkup for them at the Company's expense every two years. Aside from the mandatory checkup items, the Company also plans and accommodates other checkup items by looking at the employees' age dispersion and the 10 most fatal factors of Taiwanese. In addition, the Company also has health facilitators provide improvement measures for the health checkup results and hold awareness sessions to raise the health awareness based on employees' needs.
 - 1.2 The Company further sorts employees by their health checkup results, arranges for doctors to give healthcare services and individual consultation on site, and tracks the improvement of employees' health.
 2. Work environment and employee safety measures:
 - 2.1. In an effort to prevent potential occupational disasters, safeguard labor in safety and health and assure that all safety and health related issues comply with relevant laws and regulations so as to minimize the loss in life and property of personnel, the Company faithfully complies with the Occupational Safety and Health Act, occupational safety and health facility rules and so on to duly enact "Safety & Health Management Plan" applicable to the entire staff, contractors, third party contractors or suppliers whenever they enter the Company for operations or activities. Toward incumbent employees, we implement safety & health oriented educational & training programs against potential calamity on a regular basis.
 - 2.2. The Company has successfully passed ISO45001:2018 Certification and has duly set up an "Occupational Safety and Health Policy." Moreover, the Company has established a dedicated Occupational Safety & Health Department to check and identify hazards and analyze related high-risk operation procedures based on the Company's business characteristics and project contents. Our entire staff members are strictly required to comply with the standard operational procedures (SOP) so as to minimize potential risks at work and prevent a potential occupational calamity. The Company's Occupational Safety and Health Department will check and verify the

effectiveness of each branch's occupational safety and health management from time to time to ensure that our colleagues are provided with a comfortable, safe and healthy working environment.

2.3. Publicity and drills on safety education: In an effort to continuously optimize the working environment and personal safety management toward employees, we have duly stipulated the emergency response plans, including notably "Establishment of an Emergency Response Task Force," "timeframe for notification in case of an accident," "the tasks assigned onto all levels of personnel for the responsibilities to assume," and the like while we conduct safety and health educational & training programs and publicity to ensure that all employees shall be provided with appropriate and necessary emergency response training and be equipped with the capability to perform their tasks among the overall endeavors to prevent occupational disasters from occurring.

2.4 ISO 45001 occupational safety and health management system

Verification unit: DNV (DNV Business Assurance Co., Ltd.)

Certificate code: 2986-2006-ASA-RGC-RVA

Certificate validity: 2024/04/03-2027/04/02

Initial certification date: 2006/04/11

Expiration date of last certification cycle: 2026/04/02

Last review date: 2026/01/26, 27

ISO 45001 certificate is valid for 3 years (3-year comprehensive review-certification-April 2021)

Annual regular audit: Regular inspections in 2026 are 2026/01/26, 27.

The results of the annual review for this year: no primary deficiencies were found; one minor deficiency was identified; and two observations were noted.

(II) In the most recent year and up to the publication date of the annual report, the Company's losses due to labor disputes (including the result of labor inspection in violation of the Labor Standards Act, the date of punishment, the case number of the punishment, in violation of the governing provisions, the content of the violation, and the content of the punishment shall be disclosed in details). The current and future estimated amounts and responsive measures shall be disclosed: None

SEQ_NO:	Date of punishment	Case number of the punishment	In violation of the governing provisions	Content of the violation	Content of the punishment	Penalty amount
1	2025/09/16	New Taipei City Government Department of Labor Case No. 1141826534	Paragraph 2 of Article 11 of the Labor Pension Act	When a labor contract is terminated under Article 11, the proviso to Article 13, Article 14, Article 20, Article 53, or Article 54 of the Labor Standards Act, or Article 23 or Article 24 of the Occupational Safety and Health Act, the employer must pay severance pay or pension for the years of service retained according to Article 11, Paragraph 1 of the Labor Pension Act and in accordance with the provisions of the respective laws. This payment, calculated based on the average wage at the time of termination, must be issued within 30 days of the contract's termination.	The employer has not paid the required layoff indemnity or pension—calculated based on the average wage at the time of contract termination and the employee's retained seniority—within 30 days of the labor contract's termination.	300,000

1. The penalty in this case resulted from the Company's failure to make timely payments, and any future penalties will not be incurred.
2. The Company has completed the relevant payments and reviewed and strengthened its internal operating procedures and controls to prevent the recurrence of similar incidents.

VI. Cyber security management:

Information security organization

The Company has established an information security team with the Chief Sales Officer as the Chair, and it is responsible for the supervision and review of information security risk management and information security target performance. The Manager of the Information Center serves as the Executive Director, and reports practical information security goal results to the Chair through the meeting. Representatives of each unit serve as committee members and are responsible for assisting the Executive Director in the implementation of information security tasks.

Information security policy

- ◎ The very first policy of the company in information security management and operation is to abide by relevant regulations and protect information assets of the company to ensure its confidentiality, integrity, and availability.
- ◎ Regularly assess various possible hazards or the impact on and formulate emergency response measures and recovery plans for the company's information assets and key businesses to prevent interruption to company operation.
- ◎ Promote employees to practice information security measures and build up their responsibility, awareness and code of conduct for information security.
- ◎ Mandate vendors, customers, and third parties to abide by the company's information security policies and guidelines when operating or connecting to information environment of the company.

Information security management program

- Permission management: users are provided with different permission according to their security level.
- Security management for access to the operating system: install operating systems in company domain according to company guidelines and keep them under centralized management. Keep operating systems' virus code updated all the time; equip hosts and computers of the company with anti-virus system to download and update scan engine and code of virus availed every day. Set the system to mandate users' changing password regularly.
- Application software security management: mandate special approval before installing any software other than applications, utilities, and productivity packages.
- Set up filters in company firewalls to block specific software and address from accessing internal network to maintain its quality and security.
- Network communication security management: subject external VPN (remote) access and internal access (file transfer FTP), instant messaging (MSN), special connection (HTTPS), and other network applications to IT head's review and permission management head's approval.
- Application system security management: IT unit shall block access and update to source codes only by authorized personnel and give users different execution permission based on their operation requirements.

- Backup management: implement backup management relevant measures including system disaster recovery and database backup.
- Asset management: code computer room equipment and personal computers and subject them to regular inventory taking.
- Train users online to set up and operate security mechanism of operating system; learn about sources and invasion routes of viruses including Trojan horses, backdoors, and worms to improve protection level of users.

Amid increasing cases of information security incidents in 2025, United Integrated has been enhancing its information security management.

The investment in information security resources in 2025 includes the following:

1. Replaced 83 computers (including laptops) and network devices with new ones for NTD 1,699,728.
2. The Company has renewed its anti-virus software (tender Apex One), leased the CAD software (AutoCAD and AECC), and totaled NTD 6,068,695.

The company suffered no **material** information security incidents in 2025 and remains to pursue the goal of zero information security incidents.

VII. Important contracts

Counterparty	Commencement date of contract	Major Contents	Covenants
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2020/10/20-2021/12/31	TSMC RDR1 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2020/11/1-2021/12/31	TSMC RDR1 C/R	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2020/11/1-2021/12/31	TSMC F18 P5 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2021/2/1-2022/2/28	TSMC F18 P6 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2021/3/10-2022/6/30	TSMC F18 P6 C/R	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2021/11/24-2022/12/31	TSMC F18 P7 MEP A	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2021/11/24-2022/12/31	TSMC F18 P7 CLEAR ROOM A	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2021/12/01-2022/12/31	TSMC F14 P8 MEP STAGE-1	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Micron Taiwan Memory Co., Ltd. (Note)	2022/1/20-2022/12/31	Micron Technology-TCP2 MAIN CONTRACT	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2022/3/1-2023/12/31	TSMC F18 P8 CR project	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2022/3/1-2023/12/31	TSMC F18 P8 MEP project	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2022/6/22-2023/12/31	Micron Technology-A3 Phase 2 (Module 2)	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2023/6/6-2024/12/31	TSMC F20P1 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2023/7/3-2024/12/31	TSMC F20P1 CLEAN ROOM PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.

Counterparty	Commencement date of contract	Major Contents	Covenants
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/1/1-2025/9/1	TSMC F22P1 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/1/1-2025/9/1	TSMC F22P1 CLEANROOM PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/2/2-2024/10/1	TSMC AP5B C/R PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/2/2-2024/10/1	TSMC AP5B MEP PACKAGE STAGE 1	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/4/2-2025/3/31	TSMC F20P2 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/4/16-2025/7/1	TSMC F20P2 CLEAN ROOM PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2024/11/1-2026/6/30	TSMC F22P2 CLEAN ROOM PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2024/11/1-2026/6/30	TSMC F22P2 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Micron Taiwan Memory Co., Ltd.	2024/5/1-2026/1/1	Micron Technology A3 Module2b construction	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Micron Taiwan Memory Co., Ltd. (Note)	2024/6/17-2025/6/30	Micron Technology-AATT(TCP 2) L20~L50 RETROFIT	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/10/1-2025/11/30	TSMC AP08 CLEANROOM SYSTEM	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd. (Note)	2024/10/1-2025/11/30	TSMC AP8 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2024/12/1-2026/6/30	TSMC AP7P1 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Micron Taiwan Memory Co., Ltd. (Note)	2024/11/8-2025/5/1	Micron-Falcin A	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.

Counterparty	Commencement date of contract	Major Contents	Covenants
United integrated services(USA) Corp.	2025/3/26-2026/4/30	UISUS-TSMC AZ F21P2 CR/MEP-FBA/MEP-AUX	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
VisionPower Semiconductor Manufacturing Company Pt	2025/5/1-2026/5/1	VSMC P1 CLEANROOM PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2025/5/2-2026/4/30	TSMC F22P3 MEP PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2025/5/15-2026/12/31	TSMC AP7P2 MEP PACKAGE STAGE1	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Micron Taiwan Memory Co., Ltd.	2025/6/1-2027/6/1	Micron Technology - Falcon 200K	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2025/7/1-2027/2/28	TSMC AP7P2 CLEANROOM PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2025/7/1-2027/2/28	TSMC F22P3 CLEANROOM PACKAGE	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Micron Taiwan Memory Co., Ltd.	2025/9/1-2026/12/31	Micron Technology - MAKO PROJECT	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2026/1/1-2027/12/31	TSMC F20P3 MEP	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.
Taiwan Semiconductor Manufacturing Co., Ltd.	2025/12/5-2027/6/30	TSMC F20P3 Clean Room Package	Overdue penalty: Overdue penalty to be imposed at 1‰ (0.1%) of the project cost for each day overdue.

Note: The case cannot be closed as the Proprietor has not yet completed the final acceptance check. The Company is not subject to the penalty as it does not fall within the scope of the Company's responsibilities.

Five. Review and analysis of financial status and operating results and risks

I. Financial status comparison analysis table

Unit: NT\$ thousand

Item	Year	2024	2025	Variance	
				Amount	%
Current assets		42,546,953	74,746,288	32,199,335	75.68%
Financial assets measured at cost - noncurrent		-	-		
Financial assets measured at fair value through profit and loss - noncurrent		-	-		
Financial assets measured at fair value through other comprehensive profit and loss - noncurrent		1,497,532	1,477,731	(19,801)	-1.32%
Investment under the Equity Method		815,211	826,763	11,552	1.42%
Property, plant, and equipment		1,344,382	1,346,766	2,384	0.18%
Long-term receivables		0	0		
Right-of-use assets		321,413	247,383	(74,030)	-23.03%
Intangible assets		21,795	18,979	(2,816)	-12.92%
Deferred income tax assets		51,961	131,877	79,916	153.80%
Other non-current assets		32,584	27,175	(5,409)	-16.60%
Total assets		46,631,831	78,822,962	32,191,131	69.03%
Current liabilities		30,692,800	58,888,523	28,195,723	91.86%
Noncurrent liabilities		998,314	1,066,994	68,680	6.88%
Total liabilities		31,691,114	59,955,517	28,264,403	89.19%
Attributable to the shareholders' equity of the parent company		14,724,531	18,624,769	3,900,238	26.49%
Capital stock		1,905,867	1,905,867	0	0.00%
Additional paid-in capital		465,494	592,369	126,875	27.26%
Retained earnings		12,109,500	15,920,502	3,811,002	31.47%
Other equity		626,303	531,271	(95,032)	-15.17%
Total equity		14,940,717	18,867,445	3,926,728	26.28%

Description of items with major changes:

1. Current assets: This increase was primarily attributable to a 156.93% rise in cash and cash equivalents and a 31.81% increase in other financial assets compared to the prior period.
2. The right-of-use assets: Mainly due to the decrease in right-of-use assets of buildings and structures by 39.56% from the previous period.
3. Deferred income tax assets: Primarily attributable to an increase of NT\$85,619 thousand in unrealized exchange losses.
4. Current liabilities: Mainly due to an increase of 124.81% in contract liabilities-construction projects from the previous period, and expenses payable increased by 37.25% from the previous period.

II. Financial performance analysis

(I) Operating result comparison table

Unit: NT\$ thousand

Item	Year		Increased (decreased) amount	Ratio of change (%)
	2024	2025		
Operating income	47,421,600	66,093,193	18,671,593	39.37%
Gross profit	8,512,585	13,229,910	4,717,325	55.42%
Operating profit and loss	6,860,358	10,987,784	4,127,426	60.16%
Non-operating income and expense	1,043,023	628,069	(414,954)	-39.78%
Net income before tax	7,903,381	11,615,853	3,712,472	46.97%
Net income (loss)	6,263,271	9,165,572	2,902,301	46.34%
Other comprehensive profit and loss of the current period (net amount after tax)	78,294	(71,758)	(150,052)	-191.65%
Total consolidated profit and loss of the current period	6,341,565	9,093,814	2,752,249	43.40%
Net income attributable to parent company	6,190,440	9,069,393	2,878,953	46.51%
Total comprehensive profit and loss attributable to the parent company	6,256,584	8,996,398	2,739,814	43.79%
Description of items with major changes:				
1. Gross profit, operating income, and net profit before tax increased, primarily due to a 39.37% rise in revenue last year.				
2. Non-operating income and expenses: Mainly due to foreign currency exchange loss of NTD 563.39 thousand.				

(II) Analysis of changes in operating gross profit: None.

III. Cash flow analysis

(I) Liquidity analysis for the last two years

Item	Year		Increase (decrease) ratio (%)
	2024	2025	
Cash flow ratio (%)	57.10	49.45	7.65 %
Cash flow adequacy ratio (%)	220.90	324.73	103.83%
Cash re-investment ratio (%)	93.88	128.87	34.99 %
Description of increase (decrease) ratio:			
1. Cash flow adequacy ratio and cash re-investment ratio: Mainly due to the increase in net cash inflow from operating activities by 66.15%.			

(II) Analysis of cash flow in the coming year

Unit: NT\$ Thousands

Cash balance - beginning	Estimated annual net cash flow from	Estimated annual cash	Estimated cash surplus	Remedial measures for expected cash shortfalls
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(1)	operating activities (2)	outflow (3)	(shortfalls) amount (1)+(2)-(3)	Investment plan	Financial plan
29,928,325	20,000,000	9,000,000	40,928,325	-	-

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

V. Investment policy in the most recent year, the main reason for profit or loss, improvement plan, and investment plan for the next year

- (I) Transfer investment policy: The Company will continue to invest in compliance with the business strategy of “enhancing professional technical capabilities and increasing business opportunities” in order to strengthen the competitiveness of the Company in the future. The focus of new investment projects in the future is on those that can help increase the technical ability for the system integration engineering service, and the newly added investment projects for increasing business opportunities are controlled as much as possible in order to avoid an excessive expansion of investment in this business category. In addition, the Company will strengthen the follow-up and supervision of the financial and business conditions of the invested company. If the invested company is not performing as well as when it was originally invested and there is no sign of improvement, the Company does not rule out the possibility of changing long-term investment policies and will choose to have the shares disposed. The investment projects that are carried out to increase business opportunities will be sold at an appropriate time to recover the funds for better overall use.
- (II) Primary drivers of profit or loss:

Unit: NT\$ thousand

Investment Company Name	Location	Main business operations	End-of-period holding percentage	Highest holding percentage during the period	Current profit and loss of the investee company	Investment gain or loss recognized during the period.	Primary drivers of profit or loss	Improvement plan
UNITED INTEGRATED SERVICES CO., LTD. (BVI)	British Virgin Islands	Investment business	100.00%	100.00%	75,997	75,997	The business invested by the Company has been operated successfully.	-
UNITED INTEGRATED SERVICES PTE LTD,	Singapore	Cleanroom construction	100.00%	100.00%	236,678	236,678	Actively promote business performance	-
UNITED INTEGRATED SERVICES (USA) CORP.	U.S.	Cleanroom construction	100.00%	100.00%	1,267,587	1,267,587	Actively promote business performance	-
Suyuan Trading (Shanghai) Company	Mainland China	Semiconductors, cleanrooms, and electromechanical equipment	100.00%	100.00%	61,787	61,787	Actively promote business performance	-
Jiangxi United Integrated Services Company	Mainland China	Electromechanical operations and pipeline engineering operations	75.00%	75.00%	384,716	288,537	Actively promote business performance	-
Suzhou Hantai System Integration Company	Mainland China	Production and sales of construction hardware and materials	100.00%	100.00%	16,711	16,711	Actively promote business performance	-
JXCG JIANGXI CONSTRUCTION ENGINEERING(GROUP) CO.,LTD.	Mainland China	Different types of building construction projects	19.80%	19.80%	-	-	Slow business development	Increase business sales and lower costs
Beijing Hanhe Tang Medical Devices Co., Ltd.	Mainland China	Distribution of medical equipment, import and export of goods, and after-sales service	100.00%	100.00%	(3,511)	(3,511)	Slow business development	The cancellation was approved and registered on November 25, 2025.
Ablerex Electronics Co., Ltd.	Taiwan	Manufacturing and trade of UPS	29.09%	29.42%	180,903	53,066	Actively promote business performance	-
Wholetch System Hitech Limited	Taiwan	Gas pipeline engineering	13.22%	13.34%	547,754	72,803	Actively promote business performance	-
JG Environmental Technology Co., Ltd.	Taiwan	System integration of air pollution control equipment	5.89%	8.00%	115,155	7,410	Actively promote business performance	-

(III)Future Investment Plan: The Company will continue to invest in compliance with the strategy of “enhancing professional technical capabilities and increasing business opportunities.”

VI. Risk management analysis and evaluation

- (I) The impact of interest rates, changes in exchange rate, and inflation on the Company's profit and loss in the most recent year and as of the annual report printing date, and the countermeasures in the future:
1. Due to stable growth in business performance and stable annual interest rate maintained, the Company has a high credit rating in the banking sector. Compared with other companies, the Company enjoys a better interest rate. Therefore, changes in interest rate have no significant impact on the Company.
 2. The Company is mostly engaged in the system integration engineering projects of electronics factories. Some of the equipment is purchased and imported from abroad. In this regard, the countermeasures of the Finance Office are with the exchange rate trend considered, if necessary, the operating procedures for derivative financial products are applied to operate options or forward foreign exchange transactions for a fixed exchange rate in order to avoid risks.
 3. Since most of the projects undertaken by the Company are done with the spare parts produced by electronics factory, which usually take 1-2 years, the risk of inflation has never occurred.
- (II) The engagement in high-risk and high-leverage investment, loaning of funds, endorsements and guarantees, and derivative products policy in the most recent year and as of the annual report printing date, the main reason for the profit or loss, and future countermeasures:
1. The Company has always adhered to the principle of focusing on the main business operation and pragmatic practice. For the high-risk and high-leverage investment and derivative products transactions, such as, non-principal clearance, investment with bank loans, and other speculative businesses, it is not within the scope of the non-operating income of the Company. If there are idle funds, the Company will choose a more stable practice, such as, bank deposit or bond funds, so the above practice does not have a significant impact on the Company.
 2. The Company's loaning of funds and making of endorsements/guarantees are mainly due to business transactions; also, it is handled in accordance with the Company's "Operating procedures for loaning of funds" and "Operating procedures for making of endorsements / guarantees."
- (III) Research and development plans and estimated R&D expenses in the most recent year and as of the annual report printing date:
1. The research and development plans in the most recent year
 - (1) Wireless smart home system R&D
Radar detects an elderly in case of a fall.
180-degree penetration and displacement detector

2. Estimated R&D expenses

(1) Product innovation: NT\$5 million

- (IV) The impact of important domestic and international policies and legal changes on the Company's financial business and the countermeasures in the most recent year and as of the annual report printing date: None.
- (V) The impact of technological changes (including information security risks) and industrial changes on the Company's financial business and the countermeasures in the most recent year and as of the annual report printing date: No significant operational risk.
- (VI) The impact of changes in corporate image on corporate crisis management and the countermeasures in the most recent year and as of the annual report printing date: None.
- (VII) Expected benefits, possible risks, and countermeasures for mergers and acquisitions in the most recent year and as of annual report printing date: None.
- (VIII) Expected benefits, possible risks, and countermeasures for the expansion of the plant in the most recent year and as of the annual report printing date: None.
- (IX) Risks of centralized sales or purchases of goods and the countermeasures in the most recent year and as of the annual report printing date: None.
- (X) The impact of a large number of shares transferred or replaced by the directors, supervisors, or shareholders with more than 10% shareholding on the Company, the risks, and the countermeasures: None.
- (XI) The impact of changes in management rights on the Company, the risks, and the countermeasures: None.
- (XII) Litigation or non-litigation events: The sentenced or outstanding major litigation, non-litigation, or administrative dispute of the Company and the Company's directors, supervisors, president, substantive principal, major shareholders with more than 10% shareholding, and subsidiaries in the most recent year and as of the annual report printing date that may have a significant impact on shareholders' equity or securities prices:

- A. For the involvement of some directors of the Company in litigation concerning violations of provisions of the Securities and Exchange Act and associated impact on the Company's operations, the description is as follows:

- a. Criminal cases

The Taiwan Taipei District Court Prosecutor Office filed a public appeal on June 5, 2013 against the former Chairperson, Chen Qian and others for violation of the Securities and Exchange Act. The court of first instance ruled that all parties had no breach of trust, abnormal transactions, or misappropriation to the Company, and

the case was not finalized. For the misstatement of financial statements, the two parties did not appeal after the two parties were convicted. The former Chairperson, Chen, appealed to the Supreme Court for three times. The High Court ruled on May 9, 2023 that the former Chairperson shall be executed for two years of imprisonment and five years of probation (the other cases are based on the judgment of Jin-Shang-Chong-Geng-San-Zi No. 6 in 2022). The Supreme Court rejected the appeal on February 27, 2024, and the third instance judgment is final and irrevocable.

b. Civil cases

Pursuant to the contents of the indictment dated January 27, 2014, the Securities and Futures Investors Protection Center initiated a group lawsuit on behalf of the investors for the reasons of the Company's misrepresented financial statements during Q3 2009~2011, claiming that the Company, directors and former supervisors should jointly compensate the investors to the investors for an amount of a little over NT\$243 million. SFIPC filed an appeal with the Taipei District Court on September 16, 2022, The SFIPC appealed to the Taiwan High Court, but the court dismissed the appeal on August 27, 2025. The SFIPC has appealed the case to the Supreme Court for the third time, and it is currently under review.

c. The impact upon the Company's business operation

The Company runs smoothly and has experienced continued growth in revenues. The business and financial structure are sound. The litigations do not have significant impact on the Company's operation.

- B. The Company received a civil judgment from the Taiwan Taipei District Court on September 2, 2014 that the Company should pay Dian Tong Company a sum of NT\$104,559 thousand for packaged contract work and another sum of NT\$21,405 thousand advanced for former Chairperson Wang for salaries during January 2001~ April 2012 period.

According to the aforementioned judgment, the Company had the aforementioned judgment amount estimated and recognized in the account (booked in the "construction cost" and "management expense" account) in the third quarter of 2014. Please refer to Note 7 for the relevant interest estimation.

On July 10, 2024, the Company and Dian Tong Company agreed to have the case based on the high court's judgment. The actual refund of the advance payment for the construction fee of NTD 35,322 thousand and related interest of NTD 17,593 thousand were paid back by the Company on July 12. Dian Tong Company made advance payment of NTD 21,405 thousand of the salary to the former Chairperson Wang. The court of the case, however, considered that the former Chairperson Wang was the de facto responsible person of Dian Tong Company, and thus Dian Tong Company no longer claimed the refund from the Company. The difference between the amount of refund

paid and the original estimate is recognized as a deduction in the account of the item.

(XIII) Other important risks and countermeasures:

1. Assessment and analysis of information security risk: No significant risks.

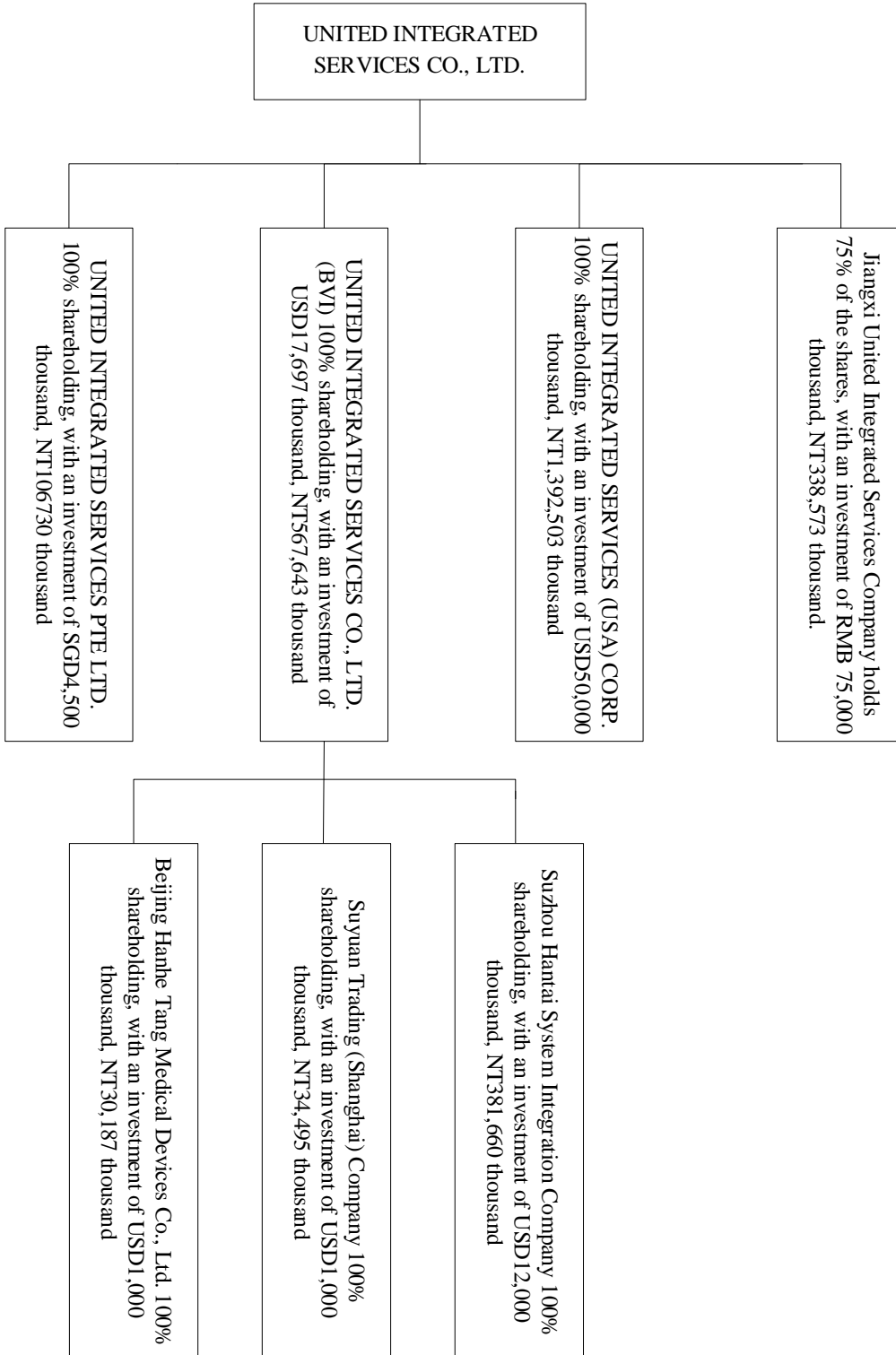
VII. Other important matters: None.

Six. Special notes

I. Information of the affiliates

(I) Consolidated business report of the affiliates

1. Organizational chart of the affiliates



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2. Basic profile of the affiliates

Unit: NT\$ Thousands

Company name	Establishment date	Address	Paid-in capital	Actual investment amount	Main business or production project
UNITED INTEGRATED SERVICES CO., LTD. (BVI)	2000.12.19	Commence Chambers, Road Town Totola, British Virgin Islands.	NT567,643 USD17,697	NT567,643 USD17,697	Investment business
Suyuan Trading (Shanghai) Co., Ltd.	2001.7.2	Room 1102, No. 438, Pudian Road, Pudong New Area, Shanghai	NT34,495 USD1,000	NT34,495 USD1,000	Trades of semiconductors, cleanrooms, and electromechanical equipment
Suzhou Hantai System Integration Co., Ltd.	2006.4.29	No. 7, Chenghu East Road, Wuzhong Economic Development Zone, Suzhou	NT381,660 USD12,000	NT381,660 USD12,000	Production and sales of construction hardware and materials
Jiangxi United Integrated Services Company Co., Ltd.	2003.09.18	No. 176, Beijing West Road, Nanchang City, Jiangxi Province	NT446,702 RMB100,000	NT338,573 RMB75,000	Electromechanical business and pipeline equipment installation engineering
UNITED INTEGRATED SERVICES PTE LTD,	2011.01.25	7 Gambas Crescent #01-10 Ark@Gambas Singapore 757087,	NT106,730 SGD4,500 (2025.02.18)	NT106,730 SGD4,500 (2025.02.18)	Cleanroom construction
Beijing Hanhe Tang Medical Devices Co., Ltd. Cancelled in November 2025	2012.06.19	Room 302, Ronghua Xintai Building, 3rd Floor, Building 3, Yard 10, Ronghua South Road, Daxing District, Beijing	NT30,187 USD1,000	NT30,187 USD1,000	Sales of Class III and Class II medical devices
UNITED INTEGRATED SERVICES (USA) CORP.	2020.11.30	140 W PINNACLE PEAK RD PHOENIX, AZ 85027 USA	NT1,392,503 USD50,000	NT1,392,503 USD50,000	Transaction on mechanical and electrical, clean room installation engineering and equipment.

3. Information of directors and supervisors of each affiliate

Company name	Job title	Name or representative
UNITED INTEGRATED SERVICES CO., LTD. (BVI)	Chairperson	Belle Lee
UNITED INTEGRATED SERVICES (USA) CORP.	Director	Chih-Ming Lai
	Director	Belle Lee
	Director	Kuo-Yu Wang
	Director	Hsiao-Pang Yang
Suyuan Trading (Shanghai) Company	Director	Chun-Yuan Hsu
Suzhou Hantai System Integration Company	Director	Chun-Yuan Hsu
Jiangxi United Integrated Services Company	Chairperson	Chun-Yuan Hsu
	Director	Juichin Wu
	Director	Hai-Yen Liu
UNITED INTEGRATED SERVICES PTE LTD,	Chairperson	Belle Lee
	Director	Hao-Li Wang
	Director	ZHAO KE
Beijing Hanhe Tang Medical Devices Co., Ltd.	Director	Juichin Wu
	Supervisor	Tsui-Fen Hsu

4. Affiliate operation overview

Unit: NT\$ Thousands December 31, 2025

Company name	Capital amount	Total assets	Total liabilities	Net worth	Operating income	Operating profit	Profit and loss (after tax)
UNITED INTEGRATED SERVICES CO., LTD. (BVI)	567,643	1,143,392	286,253	857,139	198,401	41,808	75,997
UNITED INTEGRATED SERVICES PTE LTD,	106,730	2,554,115	2,236,114	318,001	1,515,909	244,184	236,678
Jiangxi United Integrated Services Company	446,702	2,204,512	1,233,806	970,706	2,281,255	474,318	384,716
UNITED INTEGRATED SERVICES(USA) CORP	1,392,503	27,402,858	24,337,874	3,064,984	15,325,026	1,023,719	1,267,587

II. For the private placement of securities processed in the most recent year and as of the annual report printing date, it is necessary to disclose the date and amount resolved in the shareholders meeting or the board meeting, the basis and reasonableness of the price determination, the method of selecting the specific persons, the must reasons for the private placement, and from the stock proceeds collected to the fund implementation plan completed, the fund use of the private placement of securities, and plan implementation in the most recent year and as of the annual report printing date: None.

III. Other necessary supplementary notes: None.

Seven. The occurrence of the events that have significant impact on shareholders' equity or securities price as stipulated in Section 2, Paragraph 2, of Article 36 of the Act in the most recent year or as of the annual report printing date should be itemized for illustration:

Please refer to this annual report (Page 126 of the annual report) Seven: review and analysis of financial conditions and operating results and risk matters, Clause 12 of Paragraph 6 "Risk Management Analysis and Evaluation:" Litigation or non-litigation events: The sentenced or outstanding major litigation, non-litigation, or administrative dispute of the Company and the Company's directors, supervisors, president, substantive principal, major shareholders with more than 10% shareholding, and subsidiaries in the most recent year and as of the annual report printing date that may have a significant impact on shareholders' equity or securities prices.

**UNITED INTEGRATED
SERVICES CO., LTD.**

Chairperson: Belle Lee