

# INTEGRATED SERVICE TECHNOLOGY INC.

## 2026 Annual General Shareholders' Meeting Minutes

### (English Translation for Reference Only)

Time and Date: 9:00 a.m., June 12, 2026 (Friday)

Place: 9F, No. 19, Puding Road, Hsinchu City. (Conference Room on 9F at IST)

Attendance: The total number of shares represented by shareholders and proxies in attendance was 58,057,810 (including 5,610,516 shares by electronic means), representing 66.92% of the total number of 86,746,371 issued shares.

Directors in Presence: Wei-Pin Yu, Chairman 、 Ching-Chuo Chen, Directors  
Fu-Han Liu, Directors 、 Yang-Kuang Chen, Directors  
Wen-Ming Hung, Independent Directors 、 Chuo-Min Yu ,Independent Directors  
Wang, Chih-Hung, Independent Directors 、 Hsieh,Pei-Chuan Independent  
Directors Eight directors were in attendance.

Attendance: Yu-Sang Lin, CFO, Wen Chih-Yuan of Deloitte & Touche, CPA, and Cheng-Ching Liu of ISLAW, Attorney

Chairman: Wei-Pin Yu

Recorder: Yu-Sang Lin

I. Call the meeting to order: The number of shares present has reached the quorum, and the chairman announced the start of the meeting.

II. Chairman's opening remarks: Omitted.

#### III. Reports:

- (I) 2025 business report of IST. (Attachment 1)
- (II) Report of the statements examined by the audit committee for the year ended 2025. (Attachment 2)
- (III) Report of 2025 earning distribution. (Attachment 3)
- (IV) Report of 2025 distribution of remunerations to employees and directors. (Attachment 4)
- (V) Report on the Director Remuneration Policy, Individual Remuneration Content, Amounts, and the Relationship with Performance Evaluation Results for the Fiscal Year 2025 (Attachment 5)
- (VI) Report of Private Placements of Common Shares. (Attachment 6)

#### IV. Proposed Resolutions

No. 1: (Proposed by Board of Directors)

Subject: Business Report and Statements for the year ended 2025.

Explanation: (I)The 2025 separate and consolidate financial statements of IST (including Balance Sheet, Statement of Comprehensive Income, Statement of Changes in Equity, Cash Flow Statement, etc.), which were approved based on the resolution made by IST board of directors on March 23, 2026, have been audited by Mr. Wen Chih-Yuan and Ms. Chang, Ya-Yun, CPAs of Deloitte & Touche, and have also been submitted together with the business report to the audited committee for review and audit. The reviewed and audited financial statements and business report are hereby presented

for recognition.

(II) For 2025 Business Report, Audit Report and 2025 Separate and Consolidated Financial Statements, please refer to Attachment 7.

Resolution: The result is as follows:

Affirmative votes: 54,510,426, which was 95.48% of the votes represented by the shareholders present. (including electronic voting 3,031,439)

Dissenting votes: 29,454 (including electronic voting 29,454)

Invalid votes: 0

Abstaining votes: 2,550,073

It was resolved that the above proposal be approved as proposed.

No. 2: (Proposed by Board of Directors)

Subject: Proposal for a Private Placement of Common Shares through a Cash Capital Increase.

Explanation: (I) The 2025 Profit and Loss Allocation Statement of IST, which has been adopted based on the resolution made by the board of directors, is presented at the shareholders' meeting for recognition.

(II) For 2025 Profit and Loss Allocation Statement, please refer to Attachment 8.

Resolution: The result is as follows:

Affirmative votes: 54,549,356, which was 95.54% of the votes represented by the shareholders present. (including electronic voting 3,070,369)

Dissenting votes: 29,456 (including electronic voting 29,456)

Invalid votes: 0

Abstaining votes: 2,511,141

It was resolved that the above proposal be approved as proposed.

## V. Discussion

No. 1: (Proposed by Board of Directors)

Subject: The proposal of private placements of common shares for cash is presented for discussion.

Explanation: (I) To improve the financial structure, enrich the working capital and control the timeliness of fundraising, IST has planned to carry out private placements of common shares for cash to the extent of 10,000,000 shares, with NTD10 per share.

(II) The matters required to be specified for private placements in accordance with Article 43-6 of the Securities and Exchange Act are stated as follows

(1) Basis and Rationale for the Setting of the Price:

(A) The reference price for the private placement of common shares is calculated based on the higher of (a) the simple arithmetic mean of closing prices of common shares for 1 business day or 3 or 5 business days immediately before the date of pricing, less ex-rights and dividends for gratuitous shares, and plus the share price after share buybacks for capital reduction and (b) the simple arithmetic mean of closing prices of common shares for 30 business days immediately before the date of pricing, less ex-rights and dividends for gratuitous shares, and plus the share price after share buybacks for capital reduction.

- (B) The actual offering price for the private placement is resolved to be no less than 80% of the reference price. The meeting of shareholders is hereby requested to require that the actual offering price to be determined by the board of directors, which is authorized by the meeting to determine the offering price, shall be no less than 80% of the reference price.
  - (C) The offering price is reasonably determined based on the business performance, future prospects and latest share prices of IST.
  - (D) The board of directors is authorized to determine the actual date of pricing, depending on the situation of selecting specified persons afterward.
- (2) Means of Selecting Specified Persons:
- (A) The private placement is carried out in accordance with Article 43-6 of the Securities and Exchange Act and pursuant to the official letter dated June 13, 2002 with the reference number (91)-Tai-Cai-Zheng-Yi-Zi-0910003455 from Securities and Futures Commission, MOF. Subscribers are limited to strategic investors. Strategic investors refer to individuals or corporate entities that are able to use their experience, technology, knowledge, brands or channels through industrial vertical integration, horizontal integration or common research to develop merchandise or market to enhance profits of IST and assist invested companies in enhancing technology, improving quality, reducing cost, improving efficiency and expanding the market share.
  - (B) The board of directors is authorized to select specified persons, from those who are helpful to future business operation of IST directly or indirectly, to be subscribers for the private placement of common shares in accordance with Article 43-6 of the Securities and Exchange Act and pursuant to the order dated June 13, 2002 with the reference number (91)-Tai-Cai-Zheng-Yi-Zi-0910003455 from Securities and Futures Commission, MOF.
- (3) Reasons Necessitating the Private Placement:
- (A) Reasons for not undertaking a public offering: With rapid, simple and convenient characteristics, a private placement is carried out to efficiently complete the purpose of soliciting strategic investors. In addition, limitations on transfer of privately placed marketable securities for 3 years may better ensure the long-term cooperation between IST and strategic investors. Moreover, the board of directors is authorized to carry out the private placement based on the actual need of corporate business. The mobility and flexibility of fundraising for IST is therefore enhanced.
  - (B) Limit of private placement: It is limited to 10,000,000 shares, which shall be carried out within a year from the date of the resolution made at the shareholders' meeting.
  - (C) Use of funds from the private placement and expected effects: Funds obtained from the private placement are used to enrich working capital and repay loans so as to improve IST's financial structure, strengthen corporate competitiveness, and enhance operational performance. All of these effects are propitious for shareholders' equity.
- (III) Rights and obligations for the private placement of new shares for cash are same as those of common shares issued already by IST. However, subject to the Securities and Exchange Act, the privately placed shares shall not be sold to anyone, except the persons specified in Article 43-8 of the Securities and

Exchange Act, within 3 years after the date of delivery of these shares. After the completion of 3 years from the date of delivery of the privately placed common shares, the board of directors shall be authorized to decide based on current situations whether to apply, pursuant to applicable regulations, to Taipei Exchange for a written approval for compliance with OTC standards, and with the approval, complete the procedure of public offering with the competent authority in charge of securities and apply for permission for OTC transactions.

- (IV) The meeting of shareholders is hereby requested to authorize the board of directors to carry out the private placements of common shares within one year immediately after the date of the resolution made at the shareholders' meeting.
- (V) The plan for private placement includes percentage of private placement, actual offering price, number of shares, issuance conditions, issuance date, planned items, amount of raised funds, selection of subscribers, expected progress, expected potential effects and relevant matters, and other matters related to the issuance plan. The meeting of shareholders is hereby requested to approve the plan and authorize the board of directors to adjust, establish and deal with the matters contained in the plan based on market conditions. In case of any amendment required by the competent authority or any business evaluation or any modification required due to objective environmental requirements in the future, the board of directors shall be fully authorized to deal with all relevant matters.
- (VI) In addition to the aforementioned scope of authorization, the meeting of shareholders is hereby requested to authorize Chairman or the person designated by Chairman to sign, negotiate or modify any and all contracts and documents relevant to the private placement of common shares on behalf of IST and further authorize Chairman to deal with all matters necessary for issuance of privately placed common shares for IST.

Resolution: The result is as follows:

Affirmative votes: 53,747,234, which was 94.14% of the votes represented by the shareholders present. (including electronic voting 2,268,247)

Dissenting votes: 758,997 (including electronic voting 758,997)

Invalid votes: 0

Abstaining votes: 2,583,722

It was resolved that the above proposal be approved as proposed.

#### VI. Extempore Motions: None

There were no questions from shareholders at the meeting.

#### VII. Ending of meeting: At 09:17 am on the same day, the chairman announced the ending of the meeting.

(The minutes of 2026 general shareholders' meeting shall state only the main subject of the meeting and the outcome of the motion; the content of the meeting and the shareholders' speech shall still be subject to the audio and video records of the meeting)

# Attachment 1: 2025 Business report of IST

Ladies and gentlemen:

The year 2025 marks a critical juncture in the evolution of the global semiconductor industry. With the progression of generative AI towards large-scale commercial deployment and the advancement of co-packaged optics (CPO) technology into the mass production preparation phase, the requirements for transmission bandwidth and computational power in high-performance computing (HPC) have reached unprecedented heights.

In response to this structural transformation, Integrated Service Technology Inc. (iST) comprehensively implemented the "iST 2.0" strategy in 2025, unveiling five principal solutions: "Automotive Electronics Verification," "Space Environment Testing," "AI High-Speed Verification and Signal Simulation Testing," "Advanced Process and Packaging," and "Smart Real-Time Global Reliability Verification." These efforts not only successfully transformed our core values into a comprehensive solution provider facilitating ease of research and development for our clients but also strategically positioned us ahead in three focal domains: "AI High-Speed Computing," "CPO Silicon Photonics," and "ALD Sub-2 Nanometer New Material Verification." Although our short-term profits were affected by substantial R&D investments and the expansion of equity capital, a robust technological moat has been established, laying a strong foundation for future growth.

## Business Overview

Capitalizing on the persistent robust demand for AI high-speed transmission verification, iST delivered exceptional business performance once again in 2025, achieving a record high in consolidated revenue. Despite the volatile external environment, we continued to set new revenue milestones year after year through strategic technological enhancements and diverse solution offerings.

The summarized financial performance for the full year of 2025 based on the consolidated financial statements is as follows:

The consolidated operating revenue for 2025 reached NTD 4,842,577 thousand, with an annual growth rate of 11.44%;

The gross profit for 2025 reached NTD 1,305,767 thousand, with an annual growth rate of 7.37%;

The net operating profit for 2025 reached NTD 349,712 thousand, with an annual reduction rate of 5.23%;

The net profit after tax for 2025 reached NTD 334,683 thousand, with an annual reduction rate of 28.55%;

Calculated based on the weighted average outstanding shares for 2025, the EPS of the company reached NTD 4.81, with an annual reduction rate of 26.00%.

The profit performance for the year was diluted by certain short-term factors, primarily due to the strategic investments initiated in the latter half of 2025 aimed at the advance deployment of R&D expenses for the "ALD Sub-2 Nanometer New Material Verification Platform" and the "Silicon Photonic Verification Platform." Furthermore, the expansion of equity capital resulting from cash capital increases also impacted earnings per share. Nonetheless, with the infusion of high-end verification orders, our product portfolio has undergone significant optimization, ensuring the company's sustained competitive edge in a rapidly evolving industry landscape.

Consolidated Operating Revenue of iST (3289) for 2025 (Unit: NTD1,000, except for EPS)			
Item	2025	2024	Annual increase (decrease)%
Operating revenue	4,842,577	4,345,526	11.44%
Gross profit	1,305,767	1,216,194	7.37%
Net operating profit	349,712	369,014	(5.23%)
Net profit before tax	415,780	523,182	(20.53%)
Net revenue (loss) after tax	334,683	468,421	(28.55%)
EPS (NTD)	4.81	6.50	(26.00%)

### Operational Development and Three Major Solutions

The year 2025 represents a critical juncture in the transformation of Integrated Service Technology Inc. (iST), marking a shift from "comprehensive deployment" to "precise focus." In the first half of the year, we diligently cultivated our five major solutions, which include "Automotive Electronics Validation," "Space Environment Testing," "AI High-Speed Validation and Signal Simulation Testing," "Advanced Processes and Packaging," and "Smart Real-Time Global Reliability Validation," thereby ensuring robust revenue growth. As we entered the fourth quarter of 2025, we further consolidated our strategic focus, igniting three core engines that will drive future high growth:

#### 1. AI High-Speed Computing Validation

In light of the ongoing global enthusiasm for AI ASIC (Application-Specific Integrated Circuit) chips, iST assumes a crucial role in the validation and analysis processes during the initial design and pre-mass production stages of ASIC chips. We have successfully secured validation engagements with numerous domestic and international clients, establishing a significant foundation essential for our future revenue growth.

#### 2. CPO Silicon Photonics Optoelectronic Integration Validation

In response to the urgent demand from AI servers for 800G/1.6T high-speed optical modules and optoelectronic hybrid packaging, data centers are expeditiously enhancing optical communication bandwidth and energy efficiency, which in turn accelerates the development of Silicon Photonics (SiPh) and CPO technologies. To address the challenges engineers face when transitioning from conventional electronic signals to optical pathways—such as coupling loss, waveguide fractures, scattering, and absorption—iST has engaged in extensive collaborations with leading domestic optical inspection firms. Together, we have developed an integrated measurement platform that spans components, wafers, and modules, thereby enabling numerous domestic and international clients to swiftly identify defects and resolve yield bottlenecks.

#### 3. ALD Sub-2 Nanometer New Material Validation

As the semiconductor industry progresses toward the mass production of 2-nanometer and 18A three-dimensional transistor architectures, traditional CVD and PVD techniques encounter significant challenges in achieving uniform coatings within complex three-dimensional structures. In response, iST has formally initiated ALD (Atomic Layer Deposition) new material selection and verification services, capitalizing on the distinctive layer-by-layer deposition characteristics of ALD to precisely control film thickness and ensure superior coverage. Our ALD new materials verification platform assists materials manufacturers in conducting coating experiments at the development stage, enabling rapid evaluation of the quality and consistency of new formulations. This strategic initiative positions iST not merely as a chip verification partner but as a pivotal accelerator in the development of new materials, thereby fostering dual-track operational growth through "chip verification + new material verification."

In addition to the aforementioned three engines, iST continues to deepen its commitment to automotive electronics and space environment testing, thereby establishing an impenetrable corporate moat. As global low Earth orbit (LEO) satellites transition from the research phase to large-scale mass production deployment, iST, as Asia's preeminent one-stop space environment testing center, plays a vital role in facilitating the LEO satellite supply chain in expediting entry into international markets. Concurrently, in response to the automotive industry's progression toward electrification and automation, we leverage our AEC membership advantages to provide comprehensive reliability validation for automotive chips.

Furthermore, in conjunction with the "Intelligent Real-Time Global Reliability Validation Center," which officially commenced operations in the mid-2025, we deliver continuous 24-hour real-time testing services through advanced AI monitoring and cloud-based platforms. This initiative significantly enhances validation efficiency, thereby transforming iST's technological value from simple validation analysis into an indispensable strategic partner in intelligence for global clients throughout their research and development endeavors.

### **Honors & Awards (ESG)**

Integrated Service Technology Inc. (iST) is firmly convinced that a robust corporate competitive edge is derived from effective governance and the cultivation of exceptional talent. In the year 2025, we made significant advancements across three fundamental domains: sustainable governance, employee welfare, and comprehensive corporate operations. Through exemplary performance, we showcased our enduring commitment to sustainability, the establishment of a rewarding workplace, and the maintenance of industry leadership, thereby formulating a comprehensive and profound framework for sustainable governance that reflects our unwavering commitment to our stakeholders.

- **Recognition for Excellence in Governance: Dual Distinctions at the Asia Pacific Enterprise Awards (APEA)**

In acknowledgment of our competitive stature within the Asia-Pacific region, iST proudly received the "Corporate Excellence Award," while our Chairman, Danny Yu, was honored with the "Master Entrepreneur Award." These accolades affirm iST's maturity in strategic planning and innovative research and development, highlighting our capacities for international managerial oversight.

- **Sustained Leadership in Sustainability: Multiple Awards from Commonwealth Magazine and TCSA**

iST has once again garnered the "Sustainability Talent Award - Small Giants Champion" and the "Sustainability Citizen Award" from Commonwealth Magazine, in addition to the "Gold Award for Sustainability Reports," "Talent Development Leadership Award," and "Workplace Well-Being Leadership Award" at the TCSA Taiwan Corporate Sustainability Awards. These recognitions signify that iST has established itself as a paragon of responsible governance within the semiconductor services industry, characterized by transparency in governance and active social engagement.

- **Enhancing Talent Development through Industry-Academia Collaboration: Outstanding Unit in the Ministry of Labor's "University Youth Pre-Employment Program"**

In response to the prevailing talent shortage in the semiconductor sector, iST has proactively engaged in collaboration with industry, government, and academic institutions, earning distinction as an exemplary training unit from the Ministry of Labor. Through comprehensive youth empowerment initiatives, we have successfully attracted distinguished new talent to our operations, thereby ensuring that iST retains a robust capacity for continuous innovation in research and development.

- **Fostering a Supportive and Rewarding Workplace: International Recognition from Commonwealth Education and HR Asia**

We have ardently embraced the philosophy of "Dare to Nurture, Capable of Sustaining, Willing to Retain," receiving the inaugural "Friendly Family Workplace Award - Small Giants Group," as well as the "Asia's Best Employer Award" and the "Diversity, Equality, and Inclusion (DEI) Award." We maintain the conviction that "contented employees yield satisfied customers," and we are resolutely committed to nurturing a warm and trusting organizational culture through the implementation of Employee Assistance Programs (EAPs).

The formidable achievements realized in the realms of sustainability, employee engagement, and corporate governance in 2025 serve as a testament to the collective efforts of all iST personnel in fostering our competitive positioning and sustainability ethos. We eagerly anticipate the continuation of fruitful collaborations with various stakeholders to fulfill our corporate social responsibilities and to collectively cultivate a prosperous and sustainable future.

### **Future Prospect**

As we look forward to the year 2026, Integrated Service Technology Inc. (iST) is thoroughly prepared to reestablish a trajectory of high growth. The capital expenditures and R&D investments undertaken in 2025 are anticipated to convert into significant momentum. With preeminent wafer foundries entering mass production at the 2-nanometer node, the sustained expansion of demand for AI ASICs, and the emergence of a vibrant market for Silicon Photonics CPO, iST is poised to leverage its three core engines—AI, CPO, and New Material Verification—to enter a period of realized benefits in 2026. This will enable us to consistently generate long-term value for our esteemed shareholders.

We sincerely thank all shareholders for your long-term support and care.

We wish all shareholders health and success.

Chairman: Yu Wei-Pin  
General Manager: Yu Wei-Pin  
Accounting Manager: LinYu-Sang

## **Attachment 2: Report of the statements examined by the audit committee for the year ended 2025**

### **Audit Committee's Review Report**

The board of directors, duly authorized, has prepared the iST business report and financial statements for the year 2025 as well as the proposal for profit or loss allocation. Deloitte & Touche, commissioned by iST to audit the financial statements, has certified the financial statement successfully and issue its audit report. The aforementioned business report, financial statements and the proposal for profit or loss allocation have been audited by the audit committee, which believes they have satisfied all legal requirements. This report is hereby issued in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act.

The report is presented to

2026 Annual Meeting of Shareholders of Integrated Service Technology Inc.

Audit committee convenor: Yu Chuo-Min

March 26, 2026

### **Attachment 3: Report of 2025 earning distribution**

1. The board of directors is authorized in accordance with the Articles of Incorporation to resolve for cash dividends to be distributed quarterly.
2. Amounts of cash dividends distributed quarterly by IST in 2025 and corresponding dates of distribution are listed as follows:

2025	Date of approval (YYYY/MM/DD)	Date of distribution (YYYY/MM/DD)	Cash dividends per share (NTD)	Total cash dividends (NTD)
Q1	2025/05/09	2025/11/28	1.2	89,325,805
Q2	2025/08/07	2026/02/26	1.2	89,183,545
Q3	2025/11/07	2026/05/12	1.2	103,741,045
Q4	2026/03/23	Not decided yet	1.2	103,958,005
Total			4.8	386,208,400

## **Attachment 4 : Report of 2025 distribution of remunerations to employees and directors**

1. In case of any profit for a year, no less than 3% of the profit for employees' remuneration and no more than 3% of the profit for directors' remuneration shall be distributed in accordance with the Articles of Incorporation.
2. The employees' remuneration distributed this year is NTD 23,550,000, and the directors' remuneration distributed this year is NTD 9,400,000, both of which are distributed in cash.
3. There is no difference between the above amounts approved by the board of directors to be distributed to employees and directors and the estimated amounts for the year recognized as expenses.

## **Attachment 5: Report on the Director Remuneration Policy, Individual Remuneration Content, Amounts, and the Relationship with Performance Evaluation Results for the Fiscal Year 2025**

1. Director remuneration policy and remuneration scale of individual directors based on the results of their performance assessment:
  - (1) The payment of director reward, remuneration, and traffic allowance by the Company shall be handled in accordance with “Remuneration Policy for Directors, Members of Remuneration Committee, and Managers” unless otherwise stipulated in laws and regulations or the Articles of Incorporation of the Company. The total payment amount of director remuneration shall be handled in accordance with the provisions stipulated in Article 18 of the Articles of Incorporation. If the Company profits in current year (The profits mentioned refer to interests before tax before the deduction of employee remuneration and director remuneration), it shall appropriate at least 3% of such profits as employee remuneration, and no more than 3% of such profits as director remuneration. However, if the Company still has accumulated losses (including adjustment of undistributed surplus amount), relevant amount shall be reserved in advance to make up for the losses. The preceding employee remuneration can be paid in form of stock or cash. The payment objects shall include employees from companies controlled by or subordinate to the Company who shall comply with certain conditions. The preceding director remuneration can only be paid in cash. The two preceding items may be implemented only after the Board of Directors makes relevant resolution and reports to the Shareholders’ Meeting.
  - (2) The performance of the Board of Directors, functional committees, and individual directors of the Company shall be evaluated once every year according to “Measures for the Performance Evaluation of Board of Directors and Functional Committee”. The evaluation results will be submitted to the Remuneration Committee for reference regarding the deliberation of proposal for distribution of director remuneration, and then presented to the Board of Directors for discussion based on the resolution; the performance evaluation items include mastery of the company goals and tasks, cognition of director responsibilities, participation in the corporate operation, operation and communication of internal relations, profession and further education of directors, internal control, and abidance by relevant regulations. The scoring rate of self-evaluation of each director and the overall operation status of the Board of Directors were favorable in current year,

and it was planned to distribute individual directors' remuneration in principle of average distribution during the term of office.

## 2. Remuneration Scale and Amount for Individual Directors:

December 31, 2025

Unit: NTD 1,000

Title	Name	Director's remuneration								Total of items A, B, C and D and ratios over net income after tax		Relevant remuneration received by concurrent employees								Total of items A, B, C, D, E, F and G and ratios over net income after tax		Remuneration received from reinvestment enterprises other than subsidiaries
		Salary (A)		Severance pay and pension (B)		Director reward (C)		Business execution fees (D)				Remuneration, bonus, extraordinary charge (E)		Severance pay and pension (F)		Employee reward (G)						
		The Company	All companies in financial report (Note 7)	The Company	All companies in financial report (Note 7)	The Company	All companies in financial report (Note 7)	The Company	All companies in financial report (Note 7)	The Company	All companies in financial report (Note 7)	The Company	All companies in financial report (Note 7)	The Company	All companies in financial report (Note 7)	Cash amount	Stock amount	Cash amount	Stock amount	The Company	All companies in financial report (Note 7)	
Director	Han Sheng Investment Co., Ltd. Representative: Yu Wei-Pin	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	19,740	19,740	0	0	0	0	0	0	20,637 5.62%	20,637 5.62%	None
Director	Liu Fu-Han	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	0	0	0	0	0	0	0	0	897 0.24%	897 0.24%	None
Director	Hui Long Co., Ltd. Representative: Chen Ching-Chuo	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	1,528	1,528	43	43	0	0	0	0	2,468 0.67%	2,468 0.67%	None
Director	Tu Chung-Che	0	0	0	0	855	855	36	36	891 0.24%	891 0.24%	0	0	0	0	0	0	0	0	891 0.24%	891 0.24%	None
Director	Kai Ou Investment Co., Ltd. Representative: Chen Yang-Kuang	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	0	0	0	0	0	0	0	0	897 0.24%	897 0.24%	None
Director	Lou Wen-Hao	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	0	0	0	0	0	0	0	0	897 0.24%	897 0.24%	None
Independent director	Wang Chih-Hung	0	0	0	0	855	855	36	36	891 0.24%	891 0.24%	0	0	0	0	0	0	0	0	891 0.24%	891 0.24%	None
Independent director	Hung Wen-Ming	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	0	0	0	0	0	0	0	0	897 0.24%	897 0.24%	None
Independent director	Lo Yung-Chien	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	0	0	0	0	0	0	0	0	897 0.24%	897 0.24%	None
Independent director	Yu Chuo-Min	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	0	0	0	0	0	0	0	0	897 0.24%	897 0.24%	None
Independent director	Hsieh Pei-Chuan	0	0	0	0	855	855	42	42	897 0.24%	897 0.24%	0	0	0	0	0	0	0	0	897 0.24%	897 0.24%	None

## **Attachment 6: Report of private placements of common shares**

1. iST has been approved, based on the resolution made at the annual meeting of shareholders by June 13, 2025, to complete private placements of common shares for cash to the extent of 10,000,000 shares.
2. The private placement of marketable securities shall be carried out within one year of the date of the resolution of the shareholders' meeting in accordance with Article 43-6 of the Securities and Exchange Act.
3. In case that the deadline of the above private placement is approaching and iST has not selected any eligible subscriber, the private placement shall be ceased as resolved at the 15th meeting of iST 12th-term board of directors of March 23, 2026.

# **Attachment 7: Audit Report and 2025 Separate and Consolidated Financial Statements**

## **Audit Report**

To Integrated Service Technology Inc.:

### **Opinion**

We have audited the financial statements of Integrated Service Technology Inc., which comprise the parent company only balance sheets as of Dec. 31, 2025 and 2024 and the parent company only statements of comprehensive income, parent company only statements of changes in equity and parent company only statements of cash flows for the years then ended, and the notes to the parent company only financial statements (including a summary of material accounting policies).

In our opinion, based on our audits and the report of other auditors (as referred to in the Other Matters section), the accompanying parent company only financial statements present fairly, in all material respects, the financial conditions of Integrated Service Technology Inc. as of Dec. 31, 2025 and 2024 and the parent company only financial performance and parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### **Basis of Opinion**

We conducted our audit of the financial statements in accordance with the Regulations Governing Auditing and Attestation of Parent Company Only Financial Statements by Certified Public Accountants and the Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit section below. We are independent of Integrated Service Technology Inc. in accordance with the Norm of Professional Ethics for Certified Public Accountant and have fulfilled our other responsibilities in accordance with the Norm. Based on our audit results and the audit reports certified by other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the parent company only financial statements of Integrated Service Technology Inc. for the year ended Dec. 31, 2025. These matters were addressed in the context of our audit of the parent company only financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters with respect to the parent company only financial statements of Integrated Service Technology Inc. for the year ended Dec. 31, 2025 are stated as follows:

#### Recognition of Revenue

The operating revenue of Integrated Service Technology Inc. for 2025 was NTD 4,342,541 thousand, mainly generated from service income for providing customers with product verification and analysis service. Please refer to Note 4 and 22 to the parent company only financial statements for the details on accounting policies and information relevant to revenue recognition.

Revenue recognition is a risk assumed in the Statement on Auditing Standards. Customers of Integrated Service Technology Inc. are numerous and are in different industrial fields domestically and overseas. This for the specific customers with respect to which the revenue growth rate of the year exceeds that of iST with such customers, the authenticity of revenue is listed as a key audit matter for this year.

Our key audit procedure performed in respect of the aforementioned key audit matter comprises the following:

1. We understood the internal controls for the procedure of operating revenue recognition, tested and assessed the effectiveness of the internal controls.
2. We took adequate transactions from the whole year's operating revenue account as samples to review corresponding sales vouchers, documents signed by the customers for receipt of products, and record of receiving payments in order to confirm the authenticity and accuracy of recognized revenue.

#### Other Matters

As stated in Note 12 to the parent company only financial statements, some investments accounted for using the equity method in the parent company only financial statements of Integrated Service Technology Inc. were audited by other auditors. This in our opinion expressed in the aforementioned financial statements, the investments in the aforementioned investee companies accounted for using the equity method and the share of profits and losses accounted for using the equity method were recognized based on the audit reports of other auditors. As of Dec. 31, 2025 and 2024, the aforementioned investments accounted for using the equity method were NTD 757,483 thousand and NTD 712,875 thousand, respectively, which accounted for 9% of the total assets. For the year ended Dec. 31, 2025 and 2024, the comprehensive incomes of the aforementioned associates accounted for using the equity method were NTD 44,607 thousand and 33,933 thousand respectively, which accounted for 12% and 8% of the total comprehensive income.

## **Responsibilities of the Management and the Units Charged with Governance for the Parent Company Only Financial Statements**

The management is responsible for the preparation and fair presentation of the parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal controls as the management determines are necessary to enable the preparation of parent company only financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the parent company only financial statements, the management is also responsible for assessing the ability of Integrated Service Technology Inc. to continue as a going concern, disclosing relevant matters and using the going concern basis of accounting unless the management intends to liquidate Integrated Service Technology Inc. or to cease operations, or has no realistic alternative but to do so.

The units charged with governance (including the audit committee) are responsible for overseeing the financial reporting process of Integrated Service Technology Inc.

## **Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements**

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Auditing Standards always detects any existing material misstatement in the parent company only financial statements. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

In conducting the audit in accordance with the Auditing Standards, we exercise professional judgment and maintain professional skepticism. We also:

1. Identify and assess the risks of material misstatement of the parent company only financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Integrated Service Technology Inc.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and relevant disclosures made by the management.
4. Conclude, based on the audit evidence obtained, on the appropriateness of the management's use of the going concern basis of accounting, and whether a material uncertainty exists in respect of any event or situation that may cast significant doubt on the ability of Integrated Service Technology Inc. to continue as a going concern. If we conclude that a material uncertainty exists, we draw attention in our audit report to the relevant disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or situations may cause Integrated Service Technology Inc. to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements (including the Notes) and whether the parent company only financial statements represent the underlying transactions and events fairly.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of Integrated Service Technology Inc. to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the audit, and also responsible for issuing our opinion based on our audit.

We communicate with the units charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control that we identify during the audit).

We also provide the units charged with governance with a declaration that we have complied with applicable ethical requirements regarding independence, and communicate with them about all relationships and other matters that may reasonably be considered to impair our independence (and relevant preventive measures).

From the matters communicated with the units charged with governance, we determine the key audit matters in the audit of the parent company only financial statements of Integrated Service Technology Inc. for the year 2025. We describe these matters in our audit report unless any law or regulation precludes public disclosure of any of these matters or when, in extremely rare circumstances, we determine that a matter should not be communicated in the audit report because the adverse consequences of such communication are reasonably expected to outweigh any public interest to be promoted.

Deloitte & Touche

Wen Chih-Yuan, CPA

Chang Ya-Yun, CPA

Financial Supervisory Commission  
Approval  
No.: CHIN-KUAN-CHENG-SHEN-TZU  
No. 1130349292

Financial Supervisory Commission Approval  
No.: CHIN-KUAN-CHENG-SHEN-TZU No.  
1110348898

Mar. 26, 2026

Integrated Service Technology Inc.  
Parent Company Only Balance Sheets  
Dec. 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code	Assets	Dec. 31, 2025		Dec. 31, 2024		Code	Liabilities and Equity	Dec. 31, 2025		Dec. 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
	<b>Current assets</b>						<b>Current liabilities</b>				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 438,437	5	\$ 584,824	8	2100	Current borrowings (Notes 17)	\$ 358,918	4	\$ 579,669	8
1136	Current financial assets measured at amortized cost (Notes 4 and 9)	15,000	-	15,000	-	2120	Current financial liabilities at fair value through profit or loss (Notes 4 and 7)	110	-	114	-
1170	Notes and accounts receivable, net (Notes 4, 5, 10 and 22)	1,992,863	24	1,375,839	18	2130	Current contract liabilities (Notes 4 and 22)	207,739	3	134,141	2
1175	Finance lease receivables (Notes 4, 11 and 30)	15,365	-	15,677	-	2170	Notes and accounts payable	268,741	3	277,771	4
1180	Accounts receivable due from related parties, net (Note 22 and 30)	33,497	-	24,197	-	2180	Accounts payable to related parties (Note 30)	6,026	-	15,504	-
1200	Other receivables	27,646	-	19	-	2213	Payable on machinery and equipment (Note 30)	200,352	2	342,547	4
1210	Other receivables due from related parties (Note 30)	49,060	1	44,937	1	2216	Dividends Payable (Note 21)	192,925	2	171,023	2
1479	Prepayments and other current assets (Notes 16 and 30)	59,612	1	87,935	1	2230	Current tax liabilities (Notes 4 and 24)	65,749	1	28,192	-
11XX	Total current assets	<u>2,631,480</u>	<u>31</u>	<u>2,148,428</u>	<u>28</u>	2280	Current lease liabilities (Notes 4 and 14)	71,134	1	71,719	1
	<b>Non-current assets</b>					2322	Long-term borrowings, current portion (Notes 18 and 31)	121,442	2	44,667	1
1510	Non-current financial assets at fair value through profit or loss (Notes 4 and 7)	23,440	-	23,769	-	2399	Other current liabilities, others (Notes 19 and 30)	609,125	7	566,368	7
1517	Non-current financial assets at fair value through other comprehensive income (Notes 4 and 8)	133,285	2	142,494	2	21XX	Total current liabilities	<u>2,102,261</u>	<u>25</u>	<u>2,231,715</u>	<u>29</u>
1550	Investments accounted for using equity method (Notes 4, 12 and 33)	1,129,148	13	1,183,317	15		<b>Non-current liabilities</b>				
1600	Property, plant and equipment (Notes 4, 13, 30 and 31)	4,164,994	49	3,760,390	49	2540	Non-current portion of non-current borrowings (Notes 18 and 31)	1,451,947	17	1,781,389	23
1755	Right-of-use assets (Notes 4 and 14)	241,856	3	275,390	4	2580	Non-current lease liabilities (Notes 4 and 14)	214,317	3	261,385	4
1822	Other intangible assets (Notes 4 and 15)	36,235	1	9,896	-	2630	Deferred government subsidies (Notes 4 and 27)	6,904	-	5,000	-
1840	Deferred tax assets (Notes 4 and 24)	1,072	-	883	-	2645	Guarantee deposits received (Note 30)	14,761	-	13,232	-
1915	Prepayments for Equipment	40,646	1	105,893	1	25XX	Total non-current liabilities	<u>1,687,929</u>	<u>20</u>	<u>2,061,006</u>	<u>27</u>
1920	Guarantee deposits paid (Note 30)	18,358	-	17,683	-						
194D	Non-current lease obligations payable (Notes 4, 11, and 30)	14,213	-	29,394	1	2XXX	Total liabilities	<u>3,790,190</u>	<u>45</u>	<u>4,292,721</u>	<u>56</u>
1975	Net defined benefit assets, Non-current (Notes 4 and 20)	23,608	-	25,239	-						
15XX	Total non-current assets	<u>5,826,855</u>	<u>69</u>	<u>5,574,348</u>	<u>72</u>		<b>Equity (Notes 4 and 21)</b>				
1XXX	Total assets	<u>\$ 8,458,335</u>	<u>100</u>	<u>\$ 7,722,776</u>	<u>100</u>	3110	Ordinary share	864,474	10	743,667	10
						3140	Capital collected in advance	1,319	-	2,721	-
						3200	Capital surplus	3,244,678	38	2,132,798	27
							Retained earnings				
						3310	Legal reserve	280,096	4	240,027	3
						3320	Special reserve	109,833	1	102,819	1
						3350	Unappropriated earnings	266,944	3	340,087	5
						3400	Other equity	( 99,199 )	( 1 )	( 132,064 )	( 2 )
						3XXX	Total equity	<u>4,668,145</u>	<u>55</u>	<u>3,430,055</u>	<u>44</u>
							Total liabilities and equity	<u>\$ 8,458,335</u>	<u>100</u>	<u>\$ 7,722,776</u>	<u>100</u>

The accompanying notes constitute part of the parent company only financial statements.  
(Please see the audit report made by Deloitte & Touche on Mar. 26, 2026.)

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

Integrated Service Technology Inc.  
Parent Company Only Statements of Comprehensive Income  
For the years ended Dec. 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars, except for EPS in New Taiwan Dollar

Code		2025		2024	
		Amount	%	Amount	%
4600	Operating revenue (Notes 4, 22 and 30)	\$ 4,342,541	100	\$ 3,803,818	100
5600	Operating cost (Notes 23 and 30)	<u>3,018,015</u>	<u>69</u>	<u>2,636,191</u>	<u>69</u>
5900	Gross profit from operations	<u>1,324,526</u>	<u>31</u>	<u>1,167,627</u>	<u>31</u>
	Operating expenses (Notes 23 and 30)				
6100	Selling expenses	110,986	3	97,566	3
6200	Administrative expenses	463,451	11	413,896	11
6300	Research and development expenses	195,205	4	160,431	4
6450	Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9	( <u>1,405</u> )	<u>-</u>	( <u>187</u> )	<u>-</u>
6000	Total operating expenses	<u>771,047</u>	<u>18</u>	<u>671,706</u>	<u>18</u>
6900	Net operating income	<u>553,479</u>	<u>13</u>	<u>495,921</u>	<u>13</u>
	Non-operating income and expenses				
7100	Interest income (Notes 23)	3,754	-	3,803	-
7010	Other income (Notes 23 and 30)	80,389	2	83,192	2
7020	Other gains and losses, net (Notes 4 and 23)	( 33,753 )	( 1 )	38,593	1
7050	Financial cost, net (Notes 4, 23 and 30)	( 52,139 )	( 1 )	( 54,081 )	( 1 )
7060	Share of loss of subsidiaries and associates for using equity method, net (Notes 4 and 12)	( <u>103,581</u> )	( <u>2</u> )	( <u>30,961</u> )	( <u>1</u> )
7000	Total non-operating income and expenses	( <u>105,330</u> )	( <u>2</u> )	<u>40,546</u>	<u>1</u>
7900	Profit from continuing operations before tax	448,149	11	536,467	14
7950	Income tax expense (Notes 4 and 24)	<u>81,070</u>	<u>2</u>	<u>54,728</u>	<u>1</u>
8200	Profit	<u>367,079</u>	<u>9</u>	<u>481,739</u>	<u>13</u>

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Code		2025		2024	
		Amount	%	Amount	%
	Other comprehensive incomes				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains on remeasurements of defined benefit plans (Notes 4 and 20)	(\$ 2,047)	-	\$ 5,415	-
8316	Unrealised gains (losses) from investments in equity instruments measured at fair value through other comprehensive income (Notes 4 and 21)	25,854	-	(\$ 67,116)	( 2)
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation (Notes 4 and 21)	(5,226)	-	15,057	1
8380	Share of other comprehensive gain of subsidiaries and associates for using equity method (Notes 4 and 21)	<u>969</u>	<u>-</u>	<u>4,957</u>	<u>-</u>
8300	Total other comprehensive income (Net after tax)	<u>19,550</u>	<u>-</u>	<u>( 41,687 )</u>	<u>( 1 )</u>
8500	Total comprehensive income	<u>\$ 386,629</u>	<u>9</u>	<u>\$ 440,052</u>	<u>12</u>
	Basic earnings per share (Note 25)				
9710	Basic earnings per share	<u>\$ 4.81</u>		<u>\$ 6.50</u>	
9810	Diluted earnings per share	<u>\$ 4.77</u>		<u>\$ 6.44</u>	

The accompanying notes constitute part of the parent company only financial statements.

(Please see the audit report made by Deloitte & Touche on Mar. 26, 2026.)

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

Integrated Service Technology Inc.  
Parent Company Only Statements of Changes in Equity  
For the years ended Dec. 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code		Common shares		Capital collected in advance	Capital surplus	Retained earnings			Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity	Treasury shares	Total equity
		Number of shares (in thousands of shares)	Amount			Legal reserve	Special reserve	Undistributed earnings (Accumulated deficit)		Exchange differences on translation of financial statements of foreign operations		
A1	Equity at beginning of period Jan. 1, 2024	75,541	\$ 755,409	\$ 1,577	\$ 2,172,448	\$ 204,651	\$ 69,941	\$ 298,129		( \$ 85,830 )	( \$ 139,797 )	\$ 3,276,528
	Appropriation and distribution of earnings											
B1	Legal reserve appropriated	-	-	-	-	35,376	-	( 35,376 )		-	-	-
B3	Special reserve allocated	-	-	-	-	-	32,878	( 32,878 )		-	-	-
B5	Cash dividends of ordinary share	-	-	-	-	-	-	( 296,873 )		-	-	( 296,873 )
C7	Changes in equity of associates and joint ventures accounted for using equity method	-	-	-	1,990	-	-	-		-	-	1,990
D1	Profit for 2024	-	-	-	-	-	-	481,739		-	-	481,739
D3	Other comprehensive income for 2024	-	-	-	-	-	-	5,415	( 67,116 )	20,014	-	( 41,687 )
D5	Total comprehensive income for 2024	-	-	-	-	-	-	487,154	( 67,116 )	20,014	-	440,052
L3	Treasury stock retired	( 1,562 )	( 15,620 )	-	( 44,108 )	-	-	( 80,069 )		-	139,797	
M3	Disposal of investments accounted for using the equity method	-	-	-	( 12,710 )	-	-	-		-	868	( 11,842 )
M7	Changes in ownership interests in subsidiaries	-	-	-	( 3,964 )	-	-	-		-	-	( 3,964 )
N1	Share-based payments	-	-	-	3,147	-	-	-		-	-	3,147
N1	Common stocks awarded under employee stock ownership plan	388	3,878	1,144	15,995	-	-	-		-	-	21,017
Z1	Equity at end of period	74,367	743,667	2,721	2,132,798	240,027	102,819	340,087	( 67,116 )	( 64,948 )		3,430,055
	Appropriation and distribution of earnings											
B1	Legal reserve appropriated	-	-	-	-	40,069	-	( 40,069 )		-	-	-
B3	Special reserve appropriated	-	-	-	-	-	7,014	( 7,014 )		-	-	-
B5	Cash dividends of ordinary share	-	-	-	-	-	-	( 356,680 )		-	-	( 356,680 )
C7	Changes in equity of associates and joint ventures accounted for using equity method	-	-	-	10,808	-	-	-		-	-	10,808
D1	Profit for 2025	-	-	-	-	-	-	367,079		-	-	367,079
D3	Other comprehensive income for 2025	-	-	-	-	-	-	( 2,047 )	25,854	( 4,257 )	-	19,550
D5	Total comprehensive income for 2025	-	-	-	-	-	-	365,032	25,854	( 4,257 )	-	386,629
E1	Cash capital increase	12,000	12,000		1,086,415							1,206,415
L1	Treasury stock acquired										( 37,874 )	( 37,874 )
L3	Treasury stock retired	( 383 )	( 3,830 )	-	( 10,900 )	-	-	( 23,144 )		-	37,874	-
M7	Changes in ownership interests in subsidiaries	-	-	-	6,545	-	-	-		-	-	6,545
N1	Share-based payments	-	-	-	595	-	-	-		-	-	595
N1	Common stocks awarded under employee stock ownership plan	463	4,637	( 1,402 )	18,417							21,652
Q1	Disposal of equity instruments measured at fair value through other comprehensive income	-	-	-	-	-	-	( 11,268 )	11,268	-	-	-
Z1	Equity at end of period	86,447	\$ 864,474	\$ 1,319	\$ 3,244,678	\$ 280,096	\$ 109,833	\$ 266,944	( \$ 29,994 )	( \$ 69,205 )	\$ -	\$ 4,668,145

The accompanying notes constitute part of the parent company only financial statements.  
(Please see the audit report made by Deloitte & Touche on Mar. 262026)

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

Integrated Service Technology Inc.  
Parent Company Only Statements of Cash Flows  
For the years ended Dec. 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code		2025	2024
AAAA	Cash flows from operating activities		
A10000	Profit before tax	\$ 448,149	\$ 536,467
A20010	Adjustments to reconcile profit (loss):		
A20100	Depreciation expense	774,763	684,766
A20200	Amortization expense	12,487	5,409
A20300	Expected credit loss (gain)	1,405	( 187)
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	( 1,171)	( 2,283)
A20900	Interest expense	52,139	54,081
A21200	Interest income	( 3,754)	( 3,803)
A21300	Dividend income	( 749)	-
A21900	Share-based payments	595	3,147
A22400	Share of profit (loss) of associates and joint ventures accounted for using equity method	103,581	30,961
A22500	Gain on disposal of property, plant and equipment	( 31,656)	-
A23200	Gain on disposal of investments accounted for using equity method	-	( 99,181)
A24100	Unrealized foreign exchange loss (gain)	( 5,361)	( 4,411)
A29900	Other adjustments to reconcile profit (loss)	-	( 2,037)
A30000	Changes in operating assets and liabilities		
A31150	Notes and accounts receivable	( 608,609)	11,172
A31160	Accounts receivable due from related parties	( 9,114)	976
A31180	Other receivable	( 27,567)	11,347
A31190	Other receivable due from related parties	( 4,123)	( 6,670)
A31240	Prepayments and other current assets	28,323	17,421
A31990	Other operating assets	( 416)	( 245)
A32125	Contract liabilities	73,598	243
A32150	Notes and accounts payable	( 9,186)	114,714
A32160	Accounts payable to related parties	( 9,478)	10,151
A32230	Adjustments for other current liabilities	43,775	77,446
A32230	Dferred government grants	<u>1,904</u>	<u>5,000</u>
A33000	Cash generated from operations	829,490	1,444,484
A33300	Interest paid	( 63,105)	( 65,047)
A33500	Income taxes paid	( 43,702)	( 27,694)
	Net cash generated from operating activities	<u>722,683</u>	<u>1,351,743</u>

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Code		2025	2024
BBBB	Cash flows from investing activities		
B00020	Proceeds from disposal of financial assets at fair value through profit or loss	\$35,003	-
B00040	Acquisition of financial assets at amortised cost	-	( 15,000)
B00200	Proceeds from disposal of financial assets at fair value through profit or loss	1,496	6,084
B01800	Acquisition of investments accounted for using equity method	( 36,316)	( 31,583)
B02400	Return of capital from equity-method investments due to capital reduction	-	95,687
B02700	Acquisition of property, plant and equipment	( 1,210,803)	( 830,651)
B02800	Disposal of property, plant and equipment	60,291	-
B03700	Increase in refundable deposit	( 675)	( 1,577)
B04500	Acquisition of intangible assets	( 38,826)	( 10,239)
B06100	Decrease in long-term lease and installment receivables	15,805	15,625
B06500	Decrease in other financial assets	-	3,719
B07500	Interest received	3,754	3,803
B07600	Dividends received	794	-
	Net cash used in investing activities	( <u>1,169,477</u> )	( <u>764,132</u> )
CCCC	Cash flows from financing activities		
C00100	Increase in short-term loans	( 225,040)	( 283,170)
C01600	Proceeds from long-term debt	1,417,000	870,000
C01700	Repayment of long-term debt	( 1,669,667)	( 781,944)
C03000	Increase in guarantee deposits received	1,529	-
C04000	Repayment of principal portion of lease liabilities	( 78,623)	( 72,743)
C04500	Cash dividends paid	( 334,778)	( 276,915)
C04600	Cash capital increase	1,206,415	-
C04800	Employee stock options	21,652	21,017
C04900	Purchase of treasury share	(37,874)	-
	Net cash used in financing activities	<u>300,614</u>	( <u>523,755</u> )
DDDD	Effect of exchange rate changes on cash and cash equivalents	( 207)	28
EEEE	Net increase (decrease) in cash and cash equivalents	(146,387)	63,884
E00100	Cash and cash equivalents at beginning of period	<u>584,824</u>	<u>520,940</u>
E00200	Cash and cash equivalents at end of period	<u>\$ 438,437</u>	<u>\$ 584,824</u>

The accompanying notes constitute part of the parent company only financial statements.  
(Please see the audit report made by Deloitte & Touche on Mar. 26, 2026.)

Chairman: Yu Wei-Pin General Manager: Yu Wei-Pin Accounting Manager: Lin Yu-Sang

## **Independent Auditors' Report**

To Integrated Service Technology Inc.:

### **Opinion**

We have audited the financial statements of Integrated Service Technology Inc. and its subsidiaries, which comprise the consolidated balance sheet as of Dec. 31, 2025 and 2024 and the consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the years then ended, and the notes to the consolidated financial statements (including a summary of material accounting policies).

In our opinion, based on our audits and the report of other auditors (as referred to in the Other Matters section), the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial conditions of Integrated Service Technology Inc. and its subsidiaries as of Dec. 31, 2025 and 2024 and the consolidated financial performance and consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the Financial Supervisory Commission.

### **Basis of Opinion**

We conducted our audit of the consolidated financial statements in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and the Auditing Standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit section below. We are independent of Integrated Service Technology Inc. and its subsidiaries in accordance with the Norm of Professional Ethics for Certified Public Accountant and have fulfilled our other responsibilities in accordance with the Norm. Based on our audit results and the audit reports certified by other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of Integrated Service Technology Inc. and its subsidiaries for the year ended Dec. 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key audit matters with respect to the consolidated financial statements of Integrated Service Technology Inc. and its subsidiaries for the year 2025 are stated as follows:

#### Recognition of Revenue

The consolidated operating revenue of Integrated Service Technology Inc. and its subsidiaries for 2025 was NTD 4,842,577 thousand, mainly generated from service incomes for providing customers with product verification and analysis service. Please refer to Notes 4 and 24 to the consolidated financial statements for the details on accounting policies and information relevant to revenue recognition.

Revenue recognition is a risk assumed in the Statement on Auditing Standards. Customers of Integrated Service Technology Inc. and its subsidiaries are numerous and are in different industrial fields domestically and overseas. Thus for the specific customers with respect to which the revenue growth rate of the year exceeds that of the IST Group with such customers, the authenticity of revenue is listed as a key audit matter for this year.

Our key audit procedure performed in respect of the aforementioned key audit matter comprises the following:

1. We understood the internal controls for the procedure of operating revenue recognition, tested and assessed the effectiveness of the internal controls.
2. We took adequate transactions from the whole year's operating revenue account as samples to review corresponding sales vouchers, documents signed by the customers for receipt of products, and record of receiving payments in order to confirm the authenticity and accuracy of recognized revenue.

#### **Other Matters**

As stated in Note 14 to the consolidated financial statements, the financial statements of some investee companies accounted for using the equity method, which have been included in the consolidated financial statements of Integrated Service Technology Inc. and its subsidiaries, were audited by other auditors instead of us. In our opinion expressed in the aforementioned consolidated financial statements, the amounts listed in the financial statements of such investee companies accounted for using the equity method were recognized based on the audit reports of other CPAs. As of Dec. 31, 2025 and 2024, the aforementioned investments accounted for using the equity method were NTD 781,284 thousand and NTD 735,046 thousand, respectively, which accounted for 9% and 9% of the total consolidated assets, respectively. For the years ended Dec. 31, 2025 and 2024, the comprehensive incomes of the aforementioned associates accounted for using the equity method were NTD 36,519 thousand and NTD 23,200 thousand, which accounted for 10% and 5% of the total consolidated comprehensive incomes, respectively.

Integrated Service Technology Inc. has prepared its separate financial statements for the years ended Dec. 31 2025 and 2024. For the financial statements, we have issued an audit report containing our unqualified opinion with other explanations stated in the Other Matters section for reference.

### **Responsibilities of the Management and the Units Charged with Governance for the Consolidated Financial Statements**

The management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards, International Accounting Standards, IFRIC Interpretations and SIC Interpretations endorsed and issued into effect by the Financial Supervisory Commission, and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the management is also responsible for assessing the ability of Integrated Service Technology Inc. and its subsidiaries to continue as a going concern, disclosing relevant matters and using the going concern basis of accounting unless the management intends to liquidate Integrated Service Technology Inc. and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

The units charged with governance (including the audit committee) are responsible for overseeing the financial reporting process of Integrated Service Technology Inc. and its subsidiaries.

### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Auditing Standards always detects any existing material misstatement in the consolidated financial statements. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

In conducting the audit in accordance with the Auditing Standards, we exercise professional judgment and maintain professional skepticism. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain sufficient and appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of Integrated Service Technology Inc. and its subsidiaries.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and relevant disclosures made by the management.
4. Conclude, based on the audit evidence obtained, on the appropriateness of the management's use of the going concern basis of accounting, and whether a material uncertainty exists in respect of any event or situation that may cast significant doubt on the ability of Integrated Service Technology Inc. and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we draw attention in our audit report to the relevant disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or situations may cause Integrated Service Technology Inc. and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements (including the Notes) and whether the financial statements represent the underlying transactions and events fairly.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of Integrated Service Technology Inc. and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the corporate audit, and also responsible for issuing our opinion based on our corporate audit.

We communicate with the units charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings (including any significant deficiencies in internal control that we identify during the audit).

We also provide the units charged with governance with a declaration that we have complied with applicable ethical requirements regarding independence, and communicate with them about all relationships and other matters that may reasonably be considered to impair our independence (and relevant preventive measures).

From the matters communicated with the units charged with governance, we determine the key audit matters in the audit of the financial statements of Integrated Service Technology Inc. and its subsidiaries for the year ended Dec. 31, 2025. We describe these matters in our audit report unless any law or regulation precludes public disclosure of any of these matters or when, in extremely rare circumstances, we determine that a matter should not be communicated in the audit report because the adverse consequences of such communication are reasonably expected to outweigh any public interest to be promoted.

Deloitte & Touche  
Wen Chih-Yuan, CPA

Chang Ya-Yun, CPA

Financial Supervisory Commission Approval  
No.: CHIN-KUAN-CHENG-SHEN-TZU No.  
1130349292

Financial Supervisory Commission Approval No.:  
CHIN- KUAN-CHENG-SHEN-TZU No.  
1110348898

Mar. 26, 2026

Integrated Service Technology Inc. and Subsidiaries  
Consolidated Balance Sheets  
Dec. 31, 2025 and 2024

					Unit: In Thousands of New Taiwan Dollars						
Code	Assets	Dec. 31, 2025		Dec. 31, 2024		Code	Liabilities and Equity	Dec. 31, 2025		Dec. 31, 2024	
		Amount	%	Amount	%			Amount	%	Amount	%
	<b>Current assets</b>						<b>Current liabilities</b>				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 739,154	8	\$ 924,526	12	2100	Current borrowings (Notes 4, 19 and 34)	\$ 646,679	7	\$ 719,669	9
1136	Current financial assets at amortized cost (Notes 4 and 9)	15,000	-	15,000	-	2120	Current financial liabilities at fair value through profit or loss (Notes 4 and 7)	110	-	114	-
1140	Current contract assets (Notes 4, 5, and 24)	6,344	-	1,854	-	2130	Current contract liability (Notes 4 and 24)	208,352	2	134,819	2
1170	Notes and accounts receivable, net (Notes 4, 5, 10 and 24)	2,126,282	24	1,487,096	18	2170	Notes and Accounts payable	312,129	4	323,134	4
1175	Finance lease receivables (Notes 4, 11, and 33)	15,365	-	15,677	-	2180	Accounts payable to related parties (Note 33)	4,966	-	15,208	-
1180	Accounts receivable due from related parties, net (Note 24 and 33)	19,708	-	20,777	-	2213	Payable on machinery and equipment (Note 33)	204,264	2	346,402	4
1200	Other receivables	31,722	1	313	-	2216	Dividends payable, non-cash assets distributions (Note 23)	192,925	2	171,023	2
1210	Other receivables due from related parties (Note 33)	26,415	-	23,843	-	2230	Current tax liabilities (Notes 4 and 26)	65,749	1	28,192	-
1220	Current tax assets (Notes 4 and 26)	96	-	96	-	2280	Current lease liabilities (Notes 4 and 16)	78,998	1	76,931	1
1460	Non-current assets held for sale (Notes 4 and 12)	-	-	493	-	2322	Current portion of long-term loans payable (Notes 4, 20, 34)	155,788	2	78,331	1
1470	Prepayment and other current assets (Note 18)	107,707	1	137,693	2	2399	Other current liabilities, others (Note 21)	713,708	8	661,690	8
1476	Other current financial assets (Note 34)	13,129	-	12,018	-	21XX	<b>Total current liabilities</b>	<b>2,583,668</b>	<b>29</b>	<b>2,555,513</b>	<b>31</b>
11XX	<b>Total current assets</b>	<b>3,100,922</b>	<b>34</b>	<b>2,639,416</b>	<b>32</b>		<b>Non-current liabilities</b>				
	<b>Non-current assets</b>					2540	Non-current portion of non-current borrowings (Notes 4, 20 and 34)	1,480,288	17	1,844,290	23
1510	Non-current financial assets at fair value through profit or loss (Notes 4 and 7)	23,440	-	23,769	-	2570	Deferred tax liabilities (Notes 4 and 26)	4,540	-	4,736	-
1517	Non-current financial assets at fair value through other comprehensive income (Notes 4 and 8)	165,883	2	142,494	2	2580	Non-current lease liabilities (Notes 4 and 16)	221,271	2	272,065	3
1550	Investments accounted for using equity method (Notes 4 and 14)	785,858	9	739,196	9	2630	Deferred government grants (Notes 4 and 29)	6,904	-	5,000	-
1600	Property, plant and equipment (Notes 4, 15 and 34)	4,498,427	50	4,110,377	51	2645	Guarantee deposits received (Note 33)	3,534	-	2,005	-
1755	Right-of-use assets (Notes 4 and 16)	258,906	3	294,002	4	25XX	<b>Total non-current liabilities</b>	<b>1,716,537</b>	<b>19</b>	<b>2,128,096</b>	<b>26</b>
1822	Other intangible assets (Notes 4 and 17)	41,205	1	13,842	-	2XXX	<b>Total liabilities</b>	<b>4,300,205</b>	<b>48</b>	<b>4,683,609</b>	<b>57</b>
1840	Deferred tax assets (Notes 4 and 26)	1,431	-	1,250	-		<b>Equity attributed to owners of parent (Notes 4, 23, 28 and 30)</b>				
1915	Prepayments for business facilities	40,646	1	113,781	2	3110	Ordinary share	864,474	10	743,667	9
1920	Guarantee deposits paid (Note 33)	33,495	-	27,124	-	3140	Advance receipts for ordinary share	1,319	-	2,721	-
194D	Financial lease receivable, non-current (Notes 4, 11, 33)	14,213	-	29,394	-	3200	Capital surplus	3,244,678	36	2,132,798	26
1975	Net defined benefit asset, non-current (Notes 4 and 22)	23,608	-	25,239	-		Retained earnings				
15XX	<b>Total non-current assets</b>	<b>5,887,112</b>	<b>66</b>	<b>5,520,468</b>	<b>68</b>	3310	Legal reserve	280,096	3	240,027	3
1XXX	<b>Total assets</b>	<b>\$ 8,988,034</b>	<b>100</b>	<b>\$ 8,159,884</b>	<b>100</b>	3320	Special reserve	109,833	1	102,819	1
						3350	Unappropriated retained earnings (accumulated deficit)	266,944	3	340,087	4
						3490	Other equity, others	(99,199)	(1)	(132,064)	(1)
						31XX	<b>Total equity attributable to owners of parent</b>	<b>4,668,415</b>	<b>52</b>	<b>3,430,055</b>	<b>42</b>
						36XX	Non-controlling interests (Notes 4 and 23)	19,684	-	46,220	1
						3XXX	<b>Total equity</b>	<b>4,687,829</b>	<b>52</b>	<b>3,476,275</b>	<b>43</b>
							<b>Total liabilities and equity</b>	<b>\$ 8,988,034</b>	<b>100</b>	<b>\$ 8,159,884</b>	<b>100</b>

The accompanying notes constitute part of the consolidated financial statements.  
(Please see the audit report made by Deloitte & Touche on Mar. 26, 2026.)

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

Integrated Service Technology Inc. and Subsidiaries  
Consolidated Statements of Comprehensive Income  
For the years ended Dec. 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars, except for EPS in New Taiwan Dollars

Code		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4, 24 and 33)	\$ 4,842,577	100	\$ 4,345,526	100
5000	Operating costs (Notes 25 and 33)	<u>3,536,810</u>	<u>73</u>	<u>3,129,332</u>	<u>72</u>
5900	Gross profit from operations	<u>1,305,767</u>	<u>27</u>	<u>1,216,194</u>	<u>28</u>
	Operating expenses (Notes 25 and 33)				
6100	Selling expenses	169,585	4	152,277	4
6200	Administrative expenses	575,940	12	519,970	12
6300	Research and development expenses	175,286	4	138,314	4
6450	Expected credit loss (reversal of impairment loss) (Note 10)	<u>2,405</u>	<u>-</u>	( <u>353</u> )	<u>-</u>
6000	Total operating expenses	<u>956,055</u>	<u>20</u>	<u>847,180</u>	<u>20</u>
6900	Net operating income	<u>349,712</u>	<u>7</u>	<u>369,014</u>	<u>8</u>
	Non-operating income and expenses				
7100	Interest income (Notes 25 and 33)	6,879	-	12,626	-
7190	Other income (Notes 25 and 33)	40,166	1	57,125	1
7020	Other gains and losses (Notes 4 and 25)	44,333	1	123,557	3
7050	Finance costs (Notes 4, 25 and 33)	( 60,195 )	( 1 )	( 59,830 )	( 1 )
7060	Share of profit (loss) of associates for using equity method (Notes 4 and 14)	<u>34,885</u>	<u>1</u>	<u>20,690</u>	<u>1</u>
7000	Total non-operating income and expenses	<u>66,068</u>	<u>2</u>	<u>154,168</u>	<u>4</u>
7900	Profit from continuing operations before tax	415,780	9	523,182	12
7950	Total tax expense (Notes 4 and 26)	<u>81,097</u>	<u>2</u>	<u>54,761</u>	<u>1</u>
8200	Profit	<u>334,683</u>	<u>7</u>	<u>468,421</u>	<u>11</u>

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Code	2025		2024		
	Amount	%	Amount	%	
	Other comprehensive incomes				
8310	Components of other comprehensive income that will not be reclassified to profit or loss				
8311	Gains on remeasurements of defined benefit plans (Notes 4 and 22)	( \$ 2,047 )	-	\$ 5,415	-
8316	Unrealized gains or losses from equity instruments measured at fair value through other comprehensive income (Notes 4 and 23)	25,854	-	( 67,116 )	( 1 )
8360	Components of other comprehensive income that will be reclassified to profit or loss				
8361	Exchange differences on translation (Notes 4 and 23)	( 5,226 )	-	15,057	-
8370	Share of other comprehensive income of associates for using equity method, components of other comprehensive income that will be reclassified to profit or loss (Note 4 and 23)	<u>969</u>	<u>-</u>	<u>4,957</u>	<u>-</u>
8300	Total other comprehensive income	<u>19,550</u>	<u>-</u>	<u>( 41,687 )</u>	<u>( 1 )</u>
8500	Total comprehensive income	<u>\$ 354,233</u>	<u>7</u>	<u>\$ 426,734</u>	<u>10</u>
	Profit, attributable to:				
8610	Owners of parent	\$ 367,079	8	\$ 481,739	11
8620	Non-controlling interests	( 32,396 )	(1)	( 13,318 )	-
8600		<u>\$ 334,683</u>	<u>7</u>	<u>\$ 468,421</u>	<u>11</u>
	Comprehensive income attributable to:				
8710	Owners of parent	\$ 386,629	8	\$ 440,052	10
8720	Non-controlling interests	( 32,396 )	(1)	( 13,318 )	-
8700		<u>\$ 354,233</u>	<u>7</u>	<u>\$ 468,734</u>	<u>10</u>
	Earnings per share (Note 27)				
9750	Total basic earnings per share	<u>\$ 4.18</u>		<u>\$ 6.50</u>	
9850	Total diluted earnings per share	<u>\$ 4.77</u>		<u>\$ 6.44</u>	

The accompanying notes constitute part of the consolidated financial statements.

(Please see the audit report made by Deloitte & Touche on Mar. 26, 2026)

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

Integrated Service Technology Inc. and Subsidiaries  
Consolidated Statements of Changes in Equity  
For the years ended Dec. 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code		Interests attributed to owners of iST											Total equity		
		Common shares		Capital collected in advance	Capital surplus	Retained earnings			Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income	Other equity		Treasury shares		Total owners' equity	Non-controlling interests
		Number of shares (in thousands of shares)	Amount			Legal reserve	Special reserve	Undistributed earnings (Accumulated deficit)		Exchange differences on translation of financial statements of foreign operations	-				
A1	Balance at Jan. 1, 2024	75,541	\$ 755,409	\$ 1,577	\$ 2,172,448	\$ 204,651	\$ 69,941	\$ 298,129		( \$ 85,830 )	( \$ 139,797 )	\$ 3,276,528	\$ 55,574	\$ 3,332,102	
	Appropriation and distribution of earnings														
B1	Legal reserve appropriated	-	-	-	-	35,376	-	( 35,376 )		-	-	-	-	-	
B17	Special reserve allocated	-	-	-	-	-	32,878	( 32,878 )		-	-	-	-	-	
B5	Cash dividends of ordinary share	-	-	-	-	-	-	( 296,873 )		-	-	( 296,873 )	-	( 296,873 )	
C7	Changes of associates accounted for using the equity method	-	-	-	1,990	-	-	-		-	-	1,990	-	1,990	
D1	Net profit for 2024	-	-	-	-	-	-	481,739		-	-	481,739	( 13,318 )	468,421	
D3	Other comprehensive income after tax for 2024	-	-	-	-	-	-	5,415	( 67,116 )	20,014	-	( 41,687 )	-	( 41,687 )	
D5	Total comprehensive income for 2024	-	-	-	-	-	-	487,154	( 67,116 )	20,014	-	440,052	( 13,318 )	426,734	
L3	Retirement of treasury shares	( 1,562 )	( 15,620 )	-	( 44,108 )	-	-	( 80,069 )		-	139,797	-	-	-	
M3	Disposal of investments accounted for using equity method	-	-	-	( 12,710 )	-	-	-		888	-	( 11,842 )	-	( 11,842 )	
M7	Changes in ownership interests in subsidiaries	-	-	-	( 3,964 )	-	-	-		-	-	( 3,964 )	3,964	-	
N1	Share-based payments	-	-	-	3,147	-	-	-		-	-	3,147	-	3,147	
N1	Common stock awarded under employee stock ownership plan	388	3,878	1,144	15,995	-	-	-		-	-	21,017	-	21,017	
Z1	Equity at end of period	74,367	743,667	2,721	2,132,798	240,027	102,819	340,087	( 67,116 )	( 64,948 )	-	3,430,055	46,220	3,476,275	
	Appropriation and distribution of earnings														
B1	Legal reserve appropriated	-	-	-	-	40,069	-	( 40,069 )		-	-	-	-	-	
B3	Special reserve appropriated	-	-	-	-	-	7,104	( 7,104 )		-	-	-	-	-	
B5	Cash dividends of ordinary share	-	-	-	-	-	-	( 356,680 )		-	-	( 356,680 )	-	( 356,680 )	
C7	Changes of associates accounted for using the equity method	-	-	-	10,808	-	-	-		-	-	10,808	-	10,808	
D1	Net profit for 2025	-	-	-	-	-	-	367,079		-	-	367,079	( 32,396 )	334,683	
D3	Other comprehensive income after tax for 2025	-	-	-	-	-	-	( 2,074 )	25,854	( 4,257 )	-	19,550	-	19,550	
D5	Total comprehensive income for 2025	-	-	-	-	-	-	365,032	25,854	( 4,257 )	-	386,629	( 32,396 )	354,233	
E1	Cash capital increase	12,000	120,000	-	1,086,415	-	-	-		-	-	1,206,415	-	1,206,415	
L1	Purchase of treasury share	-	-	-	-	-	-	-		-	( 37,874 )	( 37,874 )	-	( 37,874 )	
L3	Retirement of treasury share	( 383 )	( 3,830 )	-	( 10,900 )	-	-	( 23,144 )		-	37,874	-	-	-	
M7	Changes in ownership interests in subsidiaries	-	-	-	6,545	-	-	-		-	-	6,545	( 6,545 )	-	
N1	Share-based payments	-	-	-	595	-	-	-		-	-	595	165	760	
N1	Common stock awarded under employee stock ownership plan	463	4,637	( 1,402 )	18,417	-	-	-		-	-	21,652	12,240	33,892	
Q1	Disposal of equity instruments at fair value through other comprehensive income	-	-	-	-	-	-	( 11,268 )	11,268	-	-	-	-	-	
Z1	Equity at end of period	86,447	\$ 864,474	\$ 1,319	\$ 3,244,678	\$ 280,096	\$ 109,833	\$ 266,944	( \$ 29,994 )	( \$ 69,205 )	-	\$ 4,668,145	\$ 19,684	\$ 4,687,829	

The accompanying notes constitute part of the consolidated financial statements.  
(Please see the audit report made by Deloitte & Touche on Mar. 26, 2026.)  
General Manager: Yu Wei-Pin

Chairman: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

Integrated Service Technology Inc. and Subsidiaries

Consolidated Statements of Cash Flows

For the years ended Dec. 31, 2025 and 2024

Unit: In Thousands of New Taiwan Dollars

Code		2025	2024
AAAA	Cash flows from operating activities		
A10000	Profit before tax	\$ 415,780	\$ 523,182
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	876,325	768,006
A20200	Amortization expense	14,529	8,125
A20300	Expected credit loss (gain)	2,405	( 353)
A20400	Net loss (gain) on financial assets or liabilities at fair value through profit or loss	( 1,171)	( 2,283)
A20900	Interest expense	60,195	59,830
A21200	Interest income	( 6,879)	( 12,626)
A21300	Dividend income	( 794)	
A21900	Share-based payments	760	3,147
A22300	Share of profits of associates for using equity method	( 34,885)	( 20,690)
A22500	Gain on disposal of property, plant and equipment	( 31,147)	( 4,715)
A23200	Gain on disposal of investments accounted for using equity method	-	( 99,181)
A24100	Unrealized foreign exchange loss	( 5,355)	( 5,039)
A29900	Other adjustments to reconcile profit (loss)	-	( 2,037)
A30000	Changes in operating assets and liabilities		
A31125	Contract assets	( 4,490)	4,109
A31150	Notes and accounts receivable	( 630,993)	( 11,279)
A31160	Accounts receivable due from related parties	1,069	( 1,565)
A31180	Other receivable	( 31,343)	11,139
A31190	Other receivable due from related parties	( 2,572)	( 655)
A31240	Prepayments and other current assets	29,986	7,953
A31990	Other operating assets	( 416)	( 245)
A32125	Contract liabilities	73,533	326
A32150	Notes and accounts payable	( 11,193)	138,438
A32160	Accounts payable to related parties	( 10,242)	10,512
A32230	Adjustments for other current liabilities	52,173	88,048
A32250	Deferred government grants	<u>1,904</u>	<u>5,000</u>
A33000	Cash generated from operations	749,424	1,467,147
A33300	Interest paid	( 73,111)	( 70,734)
A33500	Income taxes paid	( <u>43,730</u> )	( <u>27,772</u> )
	Net cash generated from operating activities	<u>632,583</u>	<u>1,368,641</u>

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Code		2025	2024
BBBB	Cash flows from investing activities		
B00010	Financial assets measured at fair value through other comprehensive income	(\$ 32,339)	\$
B00020	Disposal of financial assets measured at fair value through other comprehensive income	35,003	
B00040	Acquisition of financial assets measured at amortized cost	-	( 15,000)
B00200	Disposal of financial assets measured at fair value through profit or loss	1,496	6,084
B02600	Proceeds from disposal of non-current assets classified as held for sale	8,248	-
B02700	Acquisition of property, plant and equipment	( 1,283,291 )	( 898,192 )
B02800	Disposal of property, plant and equipment	60,898	7,946
B03700	Increase in refundable deposits	( 6,371 )	( 2,680 )
B04500	Acquisition of intangible assets	( 42,032 )	( 11,008 )
B04600	Disposal of intangible assets	76	-
B06100	Decrease in long-term lease and installment receivables	15,805	15,625
B06500	Decrease in other financial assets	( 1,081 )	3,162
B07500	Interest received	6,879	12,626
B07600	Dividends received	<u>794</u>	<u>-</u>
	Net cash used in investing activities	( <u>1,235,915</u> )	( <u>881,437</u> )
CCCC	Cash flows from financing activities		
C00100	Increase in short-term loans	( 77,509 )	( 241,820 )
C01600	Proceeds from long-term debt	1,417,000	942,566
C01700	Repayments of long-term debt	( 1,703,545 )	( 870,086 )
C03000	Increase in guarantee deposits received	1,529	-
C04020	Payments of lease liabilities	( 83,060 )	( 77,310 )
C04500	Cash dividends paid	( 334,778 )	( 276,915 )
C04600	Cash capital increase	1,206,415	-
C04800	Employee stock option	33,892	21,017
C04900	Purchase of treasury shares	<u>( 37,874 )</u>	<u>-</u>
	Cash Flows from Financing Activities	<u>422,070</u>	<u>( 502,548 )</u>
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>( 4,110 )</u>	<u>11,632</u>
EEEE	Net increase (decrease) in cash and cash equivalents	( 185,372 )	( 3,712 )
E00100	Cash and cash equivalents at beginning of period	<u>924,526</u>	<u>928,238</u>
E00200	Cash and cash equivalents at end of period	<u>\$ 739,154</u>	<u>\$ 924,526</u>

The accompanying notes constitute part of the consolidated financial statements.

(Please see the audit report made by Deloitte & Touche on Mar. 26, 2025)

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

## Attachment 8: 2025 Profit and Loss Allocation Statement

Integrated Service Technology Inc.  
Profit and Loss Allocation Statement

Item	2025	Unit: NTD
		Amount
Undistributed earnings at the beginning of the year		226,806,679
Net profit in current period		367,079,181
Add: Actuarial gain or loss on pension		(2,047,267)
Less: Disposal of Financial Assets Measured at Fair Value through Other Comprehensive Income		(11,268,281)
Less: Cancellation of Treasury Stock		(23,144,186)
Less: Statutory surplus reserve drawn		(33,061,945)
Less: Special surplus reserve		32,864,878
Surplus available for distribution in current period		<u>557,229,059</u>
Allocations:		
1. Cash dividends for 2025 Q1 (NTD 1.2 per share)		89,325,805
2. Cash dividends for 2025 Q2 (NTD 1.2 per share)		89,183,545
3. Cash dividends for 2025 Q3 (NTD 1.2 per share)		103,741,045
4. Cash dividends for 2025 Q4 (NTD 1.2 per share)		103,958,005
Total allocations		<u>386,208,400</u>
Undistributed earnings at the end of the year		<u>171,020,659</u>

Note: Cash dividends were distributed based on the resolution made by the Board of Directors and were reported at the Shareholders' Meeting.

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang