

Stock Code: 3289

Website for further information: mops.twse.com.tw

Company Website: www.istgroup.com

**INTEGRATED SERVICE
TECHNOLOGY INC.**

**2026 Annual Shareholders'
Meeting Agenda Handbook**

Type of meeting: Physical shareholders' meeting

Date: June 12, 2026

Address: 9F, No. 19, Puding Road, Hsinchu City

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Integrated Service Technology Inc.

I. 2026 Annual Shareholders' Meeting Procedure

- (I) Meeting called to order (The number of shares of the shareholders present is reported.)

- (II) Speech given by Chairman

- (III) Reports

- (IV) Proposed Resolutions

- (V) Discussions

- (VI) Extempore Motions

- (VII) Adjournment

Integrated Service Technology Inc.

II. 2026 Annual Shareholders' Meeting Agenda

Type of Meeting: Physical shareholders' meeting

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

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

- (I) Meeting called to order
- (II) Speech given by Chairman
- (III) Reports
 - A. 2025 business report of iST
 - B. Report of the statements examined by the audit committee for the year ended 2025
 - C. Report of 2025 earning distribution
 - D. Report of 2025 distribution of remunerations to employees and directors
 - E. Report on the Director Remuneration Policy, Individual Remuneration Content, Amounts, and the Relationship with Performance Evaluation Results for the Fiscal Year 2025
 - F. Report of Private Placements of Common Shares
- (IV) Proposed Resolutions
 - A. Business Report and Statements for the year ended 2025
 - B. Proposal of 2025 Profit or Loss Allocation
- (V) Discussions
 - A. Proposal for a Private Placement of Common Shares through a Cash Capital Increase
- (VI) Extempore Motions
- (VII) Adjournment

III. Reports

Motion 1

Subject: 2025 business report of iST.

Explanation: For 2025 business report, please refer to pages 11 to 14 of the Handbook (Attachment I).

Motion 2

Subject: Report of the statements examined by the audit committee for the year ended 2025.

Explanation: For the audit committee's review report, please refer to page 15 of the Handbook (Attachment II).

Motion 3

Subject: Report of 2025 earning distribution.

Explanation:

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

Motion 4

Subject: Report of 2025 distribution of remunerations to employees and directors.

Explanation:

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.

Motion5

Subject: Report on the Director Remuneration Policy, Individual Remuneration Content, Amounts, and the Relationship with Performance Evaluation Results for the Fiscal Year 2025.

Explanation:

1. Unless otherwise stipulated by law or the company's articles of association, the remuneration of directors in this company is governed by the provisions of the "Director and Executive Compensation Policy." The total amount of director remuneration is processed in accordance with Article 18 of the company's articles of association.
2. The performance of the entire board of directors, functional committees, and individual directors is evaluated annually in accordance with the "Evaluation Guidelines for the Performance of Board and Functional Committee." The evaluation results, along with the submission to the Compensation Committee, serve as a reference for the distribution of director remuneration, which is then presented at the board of directors for further discussion.
3. For the Director Remuneration Policy, individual compensation details, amounts, and their correlation with performance evaluation results, please refer to (Attachment III), pages 16 to 17 of this handbook.

Motion 6

Subject: Report of Private Placements of Common Shares.

Explanation:

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.

IV. Proposed Resolutions

Motion 1

(Proposed by Board of Directors)

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

Explanation:

1. 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.
2. For 2025 Business Report, Audit Report and 2025 Separate and Consolidated Financial Statements, please refer to pages 11 to 14 (Attachment I) and pages 18 to 37 (Attachment IV) of the Handbook.

Resolution:

Motion 2

(Proposed by Board of Directors)

Subject: Proposal of 2025 Profit or Loss Allocation.

Explanation:

1. 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.
2. For 2025 Profit and Loss Allocation Statement, please refer to page 38 of the Handbook (Attachment V).

Resolution:

V. Discussions

Motion 1

(Proposed by Board of Directors)

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

Explanation:

1. 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 NTD 10 per share.
2. 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.

3. 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.
4. 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.
5. 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.
6. 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:

VI. Extempore Motions

VII. Adjournment

VIII. Attachments

Attachment I: 2025 Business Report

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 II: Audit Committee's Review Report

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 III: Director Remuneration Policy and Remuneration Scale of Individual Directors Based on the Results of Their Performance Assessment

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 IV: 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	%
	Current assets						Current liabilities				
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
	Non-current assets					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		Non-current liabilities				
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>		Equity (Notes 4 and 21)				
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)	969	-	4,957	-
8300	Total other comprehensive income (Net after tax)	19,550	-	(41,687)	(1)
8500	Total comprehensive income	\$ 386,629	9	\$ 440,052	12
	Basic earnings per share (Note 25)				
9710	Basic earnings per share	\$ 4.81		\$ 6.50	
9810	Diluted earnings per share	\$ 4.77		\$ 6.44	

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)	<u>28</u>
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	%
	Current assets						Current liabilities				
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	Total current liabilities	2,583,668	29	2,555,513	31
11XX	Total current assets	3,100,922	34	2,639,416	32		Non-current liabilities				
	Non-current assets					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	Total non-current liabilities	1,716,537	19	2,128,096	26
1822	Other intangible assets (Notes 4 and 17)	41,205	1	13,842	-	2XXX	Total liabilities	4,300,205	48	4,683,609	57
1840	Deferred tax assets (Notes 4 and 26)	1,431	-	1,250	-		Equity attributed to owners of parent (Notes 4, 23, 28 and 30)				
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	Total non-current assets	5,887,112	66	5,520,468	68	3310	Legal reserve	280,096	3	240,027	3
1XXX	Total assets	\$ 8,988,034	100	\$ 8,159,884	100	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	Total equity attributable to owners of parent	4,668,415	52	3,430,055	42
						36XX	Non-controlling interests (Notes 4 and 23)	19,684	-	46,220	1
						3XXX	Total equity	4,687,829	52	3,476,275	43
							Total liabilities and equity	\$ 8,988,034	100	\$ 8,159,884	100

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>4,957</u>	-
8300	Total other comprehensive income	<u>19,550</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	(<u>32,396</u>)	(1)	(<u>13,318</u>)	-
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	(<u>32,396</u>)	(1)	(<u>13,318</u>)	-
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 V: 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

IX. Appendix

Attachment I: Procedural Rules of the Shareholder's Meeting

Integrated Service Technology Inc.

Procedural Rules of the Shareholder's Meeting

- Article 1. To establish a good governance system, sound monitoring functions and a strong management mechanism for iST shareholders' meetings, these Rules are made in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.
- Article 2. Except as otherwise provided in laws or the articles of incorporation of iST, the procedural rules for iST shareholders' meetings shall be governed by these Rules.
- Article 3. Except as otherwise provided in laws, iST shareholders' meetings shall be convened by the board of directors.

When the company holds a virtual shareholders' meeting, unless otherwise stipulated by the Regulations Governing the Administration of Shareholder Services of Public Companies, it shall be specified in the articles of incorporation and approved by a resolution of the Board of Directors. Furthermore, the virtual shareholders' meeting shall proceed based on a resolution supported by the attendance of more than two-thirds of the directors and the approval of a majority of those present.

Changes to the method of convening iST shareholders' meetings shall be adopted only by a board resolution, and such changes, if any, shall be made before the notice for holding a shareholders' meeting is sent.

iST shall sent, 30 days before the general meeting of shareholders, or 15 days before a special meeting of shareholders, the notice for holding the shareholders' meeting, a power of attorney format and the subjects of all motions regarding approval, discussion or selection or dismissal of directors as well as relevant explanations electronically to Market Observation Post System. It shall also publicly announced the shareholders' meeting agenda handbook and supplementary documents for the meeting within the timeframe indicated in the Regulations Governing Content and Compliance Requirements for Shareholders' Meeting Agenda Handbooks of Public Companies 21 days before the general meeting of shareholders, or 15 days before a special meeting of shareholders. The shareholders' meeting agenda handbook and supplementary documents for the meeting shall be prepared 15 days before the shareholders' meeting and available for shareholders to review anytime, and shall be displayed at iST and the professional stock agency commissioned by iST.

The meeting agenda handbook and supplementary documents for the meeting mentioned in the preceding paragraph shall be provided by iST for its shareholders to review on the date of the shareholders' meeting in the following manners:

1. For a physical meeting of shareholders, they shall be distributed onsite at the shareholders' meeting.
2. For a video-assisted meeting of shareholders, they shall be distributed onsite at the shareholders' meeting and also sent electronically to the video conferencing platform.
3. For a meeting of shareholders held with video conferencing, they shall be sent electronically to the video conferencing platform.

The notice and announcement of convening a shareholders' meeting shall state the subject of the meeting, and with the consent of the person entitled to receive notice, may be sent electronically to the person giving the consent.

Election or dismissal of directors, modifications to the articles of incorporation, capital reduction, application for ceasing public offering, permission for directors to engage in competitive business, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off and the matters stated in Article 185 (1) of the Company Act, Articles 26-1 and 43-6 of the Securities and Exchange Act and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, which shall be enumerate and explain in detail in the subject of the meeting, shall not be presented as extempore motions.

In case re-election of all directors and the date of their appointment have been stated in the subject of the shareholders' meeting and the re-election has been completed at the shareholders' meeting, then such date of appointment shall not be changed by means of an extempore motion or in any mother manner in the same shareholders' meeting.

A shareholder possessing more than 1% of total shares issued may present one motion at IST's general meeting of shareholders. If the shareholder presents more than one motion, the excess shall not be included in the agenda. Besides, if the motion presented by the shareholders involves any situation stated in Article 172-1 (4) of the Company Act, the board of directors shall not include it in the agenda.

Shareholders may present one proposal for the purpose of urging iST to facilitate public interests or perform social responsibilities pursuant to the procedure stated in Article 172-1 of the Company Act. If the presented motions are more than one, the excess shall not be included in the agenda.

iST shall publicly announce, prior to the date when share transfer is suspended before the general meeting of shareholders, that it starts accepting proposals in writing or electronically and the place and the period for shareholders to submit proposals. The period for accepting proposals shall not be less than 10 days.

A proposal submitted by a shareholder shall be no more than 300 words. If a proposal is more than 300 words, it will not be included as a motion in the agenda. The shareholder presenting a motion shall attend the general meeting of shareholders personally or by proxy, and participate in discussion for the motion.

iST shall inform the proposing shareholder of the result of its processing the proposal before the notice of convening the shareholders' meeting, and shall list all motions meeting the requirements of this article in the notice of meeting. For a proposal submitted by a shareholder and not included as a motion in the agenda, the board of directors shall explain the reason of exclusion at the shareholders' meeting.

Article 4. A shareholder may present the power of attorney printed by iST and specifying the scope of authorization and the authorized agent to attend a shareholders' meeting on behalf of another shareholder.

One shareholder shall only issue one power of attorney and authorize one person only, and the power of attorney shall be delivered to iST 5 days prior to the shareholders' meeting. In case more than one power of attorney is delivered by a shareholder, the power of attorney arriving first at iST shall prevail, providing that no declaration has been made by the shareholder to revoke the same.

If the shareholder intends to attend the shareholders' meeting in person or exercise voting rights in writing or electronically after the power of attorney is delivered to iST, the shareholder shall inform iST in writing of revoking the effective power of attorney 2 days before the meeting. In case of failure to revoke by the deadline, the vote casted by the authorized agent shall prevail.

If the shareholder intends to attend the shareholders' meeting with video conferencing after the power of attorney is delivered to iST, the shareholder shall inform iST in writing of revoking the effective power of attorney 2 days before the meeting. In case of failure to revoke by the deadline, the vote casted by the authorized agent shall prevail.

Article 5. Principle of Determining the Place and Time of a Shareholders' Meeting

The place where a shareholders' meeting is held shall be the premises of iST or any place convenient for shareholders and suitable for a shareholders' meeting to be held. A shareholders' meeting shall not commence before 9:00 am or after 3:00 pm. For the place and time of the meeting, opinions of independent directors shall be fully taken into account. For a shareholders' meeting held with video conferencing, the limitations of the place stated in the preceding paragraph are not applicable.

Article 6. Preparation of Attendance Book and Other Materials

iST shall indicate in the notice of meeting the time and place for shareholders, solicitors and authorized agents (hereinafter collectively referred to as Shareholders) to register and other matters to be known.

Such time for Shareholders to register as stated in the preceding paragraph shall be 30 minutes prior to the commencement of the meeting. The place of registration shall be clearly indicated by a sign and equipped with adequate personnel for assisting with registration of shareholders. For a meeting held with video conferencing, the video conferencing platform shall accept registration 30 minutes prior to the commencement of the shareholders' meeting. Shareholders completing registration shall be deemed to have attended the meeting in person.

A Shareholder shall take the attendance card, sign-up card or any other attendance document with him/her to attend the shareholders' meeting. iST shall not require shareholders to provide with any other proof rather than the certifying documents above for attending the meeting. Proxy solicitors shall also take ID certificates with them for the identity check.

iST shall have an attendance book available for Shareholders to sign. Alternatively, Shareholders may submit a sign-in card instead of signing in the attendance book.

iST shall give to each of the Shareholders attending the shareholders' meeting the agenda book, annual report, attendance card, speaker's slip, vote ticket and other materials for the meeting, and in case of election of directors, the election vote ballot.

When a government or a corporation is a Shareholder, its representatives attending a shareholders' meeting shall not be limited to only one person. When a corporation is delegated to attend a shareholders' meeting, it shall only designate one person to attend on its behalf.

For a shareholders' meeting to be held with video conferencing, the Shareholders who intend to attend with video conferencing shall be register with iST 2 days before the shareholders' meeting.

For a shareholders' meeting held with video conferencing, iST shall upload the agenda book, annual report and other relevant materials to the video conferencing platform at least 30 minutes before the commencement of the meeting and maintain such disclosure until the end of the meeting.

Article 6.1 When convening a shareholders' meeting with video conferencing, iST shall specify in the notice of meeting the following:

1. Methods for shareholders to participate in the meeting and exercise their rights;
2. Measures taken in case of any disruption occurring in the video conferencing platform or the participation in the video conference because of any act of God, incident or force majeure, including but not limited to the following situations:
 - (1) The aforementioned disruption continues and cannot be removed, so the time or date of the meeting or the adjourned meeting must be postponed.
 - (2) The Shareholders not registering their participation in the original meeting held with video conferencing shall not participate in the postponed or continued meeting.

- (3) For a video-assisted shareholders' meeting, in case the video assisted devices fail to work, the shareholders' meeting shall continue if the total shares of the Shareholders present less the shares of the Shareholders participating through video assisted devices reaches the legal quorum required for the meeting. The shares of the Shareholders participating through video assisted devices shall be included in the total shares of the Shareholders present at the shareholders' meeting. The Shareholders participating through video assisted devices shall be deemed to waive their rights in respect of all motions at the shareholders' meeting.
 - (4) In case the results of all motions have been announced, but extempore motions have not been carried out.
3. For Shareholders who have difficulty in participating in the shareholders' meeting held with video conferencing, proper alternative measures shall be provided. Except for the circumstances specified in Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, at a minimum, the company should provide shareholders with the necessary online connection equipment and assistance. Additionally, the company should specify the period during which shareholders may apply and include other relevant precautions or considerations.

Article 7. Chairperson and Staff in Attendance

When a shareholders' meeting is convened by the board of director, Chairman shall preside at the meeting. If Chairman is absent or unable to perform his duties, Vice Chairman shall be act on his behalf. In case there is no Vice Chairman or Vice Chairman is absent or unable to perform his duties, a managing director shall be designated by Chairman to act on his behalf. In case there is no managing director, a director shall be designated to act on his behalf. If no person is designated by Chairman for the aforementioned purpose, managing directors or directors shall elect one person among them to act as the chairperson of the meeting.

Such managing director or director elected to be the chairperson of the meeting as mentioned in the preceding paragraph is required to has served for over 6 months and understand the financial status of iST. In case a representative of a corporation director acts as the chairperson, the above sentence is also applicable.

Chairman is required to preside at the shareholders' meeting convened by the board of director. At the board meeting, a majority of board members and at least one supervisor shall be present in person, and at least one member of each functional committee shall be present for the committee. Attendance shall be recorded in the minutes of the meeting.

If a board meeting is convened by a convenor rather than the board of directors, the chairperson of the meeting shall be the convenor. In case of more than 2 convenors, one of them shall be elected to act as the chairperson.

iST may designate the lawyers, CPAs or relevant person commissioned by iST to attend a shareholders' meeting.

Article 8. Making Audio and Video Recordings of the Process of an Shareholders' Meeting

iST shall make audio and video recordings of the process of acceptance of Shareholders' registration, process of the meeting and process of voting and counting votes continuously. The audio and video recordings in the preceding paragraph shall be retained for at least one year. However, for a lawsuit brought by a Shareholder in accordance with Article 189 of the Company Act, such recordings shall be retained until the end of the lawsuit.

For a shareholders' meeting held with video conferencing, iST shall keep the records of Shareholders' enrollment, registration, report, enquiry and voting as well as the result of counting votes and shall make audio and video recordings of the whole process of the video conferencing continuously.

The records and audio and video recordings in the preceding paragraph shall be kept property by iST. The audio and video recordings shall be delivered to the person designated to handle video conference related matters, who shall keep such recordings properly.

For a shareholders' meeting held with video conferencing, iST shall make audio and video recordings from the back-end operational interface of the video conferencing platform.

Article 9. Attendance in a shareholders' meeting shall be calculated based on shares. The number of shares of attending Shareholders shall be calculated based on the shares reported from the attendance book, sign-in cards and video conferencing platform, plus the shares based on which voting rights are exercise in writing or electronically.

The chairperson of the meeting shall call the meeting to order at the time of commencement of the meeting and also announce the number of non-voting shares and the number of shares of attending Shareholders.

However, when the shares of attending Shareholders are less than a majority of the total shares issued, the chairperson may announce postponement. The meeting shall not be postponed more than twice and the total time of postponement shall not be more than one hour. If the shares of attending Shareholders are still less than one third of the total shares issued even though the meeting is postponed twice, then the chairperson shall announce that the meeting fails to be convened for lack of a quorum. In case of a shareholders' meeting held with video conferencing, iST shall also announce such failure on the video conferencing platform.

In case after the meeting is postponed twice, the quorum is still not reached but the shares of attending Shareholders are already more than one third of the total shares issued, a tentative resolution may be made in accordance with Article 175 of the Company Act. The shareholders' meeting shall be convened again within a month after each Shareholder is informed of the tentative resolution. For a shareholders' meeting held with video conferencing, Shareholders who intends to attend by video conferencing shall register with iST again in accordance with Article 6 herein.

If before the end of the meeting, the shares of attending Shareholders are more than a majority of the total shares issued, then the chairperson shall present the aforementioned tentative resolution to the shareholders' meeting for its resolution in accordance with Article 174 of the Company Act.

Article 10. If a shareholders' meeting is convened by the board of directors, the agenda shall be determined by the board of directors and relevant motions (including extempore motions and amendments to original extempore motions) shall be voted case by case. The meeting shall proceed pursuant to the arranged agenda, which shall not be changed without a resolution made at the shareholders' meeting.

If a shareholders' meeting is convened by a convenor rather than the board of directors, the provisions of the preceding paragraph shall prevail.

Before the end of the arranged agenda (including extempore motions) mentioned in the preceding 2 paragraphs, the chairperson shall not announce adjournment without a resolution. If the chairperson violates the procedural rules for shareholders' meetings by announcing adjournment, other board members shall promptly assist the attending Shareholders in electing, with the consent of a majority of the votes casted by attending Shareholders, one person as the chairperson pursuant to legal procedures in order to continue the meeting.

The chairperson shall give opportunities for Shareholders to fully explain and discuss all motions and any amendments or extempore motions presented by Shareholders. When the chairperson believes a motion or an amendment or extempore motion is discussed fully enough to be voted, the chairperson shall announce the cease of discussion and bring the proposal to vote, and shall arrange for adequate time of voting.

Article 11. Statements Made by Shareholders at Shareholders' Meetings

Before making a statement at the meeting, an attending Shareholder must complete a speaker's slip by specifying the subject of speech, shareholder's account number (or attendance card number) and account name. The chairperson shall arrange for the order of the speech.

If the Shareholder only submits the speaker's slip but does not make a statement, the Shareholder shall be deemed to have not made a statement. When the content of the speech is not consistent with that of the speaker's slip, the content of the speech shall prevail.

Without the consent of the chairperson, each Shareholder shall not make a statement for the same motion more than twice and each statement shall not be more than 5 minutes. However, if a Shareholder makes a statement in violation of rules or beyond the scope of the motion, the chairperson shall stop the Shareholder's speaking.

When an attending Shareholder makes a statement, other Shareholders shall not interfere by breaking into the statement without the consent of both the chairperson and the speaking Shareholder. Violations shall be stopped by the chairperson.

When a corporation shareholder appoints more than 2 persons to attend a shareholders' meeting on its behalf, they shall elect one person from themselves to make a statement for the same motion. After an attending Shareholder makes a statement, the chairperson shall respond in person or designate a relevant person to respond.

For a shareholders' meeting held with video conferencing, the Shareholders participating through video conferencing may ask questions in writing on the video conferencing platform after the meeting called by the chairperson to order and until the adjournment announced by the chairperson. No more than 2 questions shall be asked for the same motion, and each question shall be limited to 200 words. The provisions from the first paragraph to the fifth paragraph shall not be applicable.

The questions mentioned in the preceding paragraph shall be disclosed on the video conferencing platform, provided that the questions do not violate rules or go beyond the scope of the concerned motions.

Article 12. Counting Shares with Voting Rights, and Evasion System

Voting at a shareholders' meeting shall be calculated based on shares with voting rights.

For a resolution made at a shareholders' meeting, the shares of the Shareholders without voting rights shall not be counted into the total shares issued.

For any matter to be resolved at the meeting, a Shareholder shall not vote and shall not exercise voting rights on behalf of another Shareholder when the Shareholder has a conflict of interest with iST that may impair iST's interests with respect of the matter.

The shares of such Shareholder not allowed to exercise voting rights as mentioned in the preceding paragraph shall not be counted into the shares of the attending Shareholders with voting rights.

When a Shareholder is authorized by proxy by more than 2 Shareholders to vote, the voting rights exercised by the authorized Shareholder on their behalf shall not more than 3% of the voting rights of the total shares issued, except when the authorized Shareholder is a trust enterprise or one of the stock agencies approved by the competent authority in charge of securities. No excess of the allowed voting rights shall be counted.

Article 13. A Shareholder shall one vote for each share he or she holds, except for such shares with no voting rights as stated in Article 179 (2) of the Company Act.

For a shareholders' meeting convened by iST, Shareholders shall be allowed to exercise voting rights either electronically or in writing. For Shareholders to exercise voting rights in writing or electronically, the methods of exercising voting rights shall be specified in the notice of convening the shareholders' meeting. The Shareholders exercising voting rights in writing or electronically shall be deemed to have attended the meeting in person. However, they shall be deemed to have waived their rights with respect to extempore motions and any amendments to original extempore motions at the shareholders' meeting, so iST is recommended not to propose extempore motions and amendments to original extempore motions.

When a Shareholder intends to exercise the voting right in writing or electronically pursuant to the preceding paragraph, the notice of such intention shall be sent to iST 2 days before the date of the shareholders' meeting. If multiple notices of intention are sent, the notice arrives at iST first shall prevail, providing that no declaration has been made by the Shareholder to revoke the same.

If a Shareholder intends to be present at the shareholders' meeting in person or by video conferencing after exercising the voting right in writing or electronically, the Shareholder shall revoke, 2 days before the date of the meeting and in the same manner as required to exercise the voting right, his/her intention of exercising the voting right above. In case of failure to revoke by the deadline, the vote casted in writing or electronically shall prevail. If a Shareholder exercises the voting right in writing or electronically and issues a power of attorney to authorize an agent to attend the shareholders' meeting on his/her behalf, the vote casted by the agent at the meeting shall prevail.

Except as otherwise provided in the Company Act or the Articles of Incorporation, a resolution shall be adopted only with a majority of approval votes casted by the attending Shareholders.

For voting, the chairperson or the person designated by the chairperson publically announces the total number of the attending Shareholders' voting rights and the Shareholders cast their votes case by case. On the date of meeting after the shareholders' meeting is held, the chairperson or the designated person shall input the results of Shareholders' consent, objection and waive to the Market Observation Post System.

In case a motion has any amendment or alternative proposals to be resolved, the chairperson shall combine the proposals with the motion and determine the order of voting on the proposals. If one of the proposals is passed, the other proposals shall be deemed to have been denied and shall not be presented for voting.

Persons scrutinizing balloting and counting ballots are designated by the chairperson; however, scrutineers shall be Shareholders.

Votes casted for a proposal or an election at the shareholders' meeting shall be counted onsite publically. After the completion of counting votes, the result of voting, including the number of votes for the proposal or election, shall be announced immediately and record in writing.

For a shareholders' meeting convened with video conferencing by iST, Shareholders participating through video conferencing shall cast votes about each motion or election on the video conferencing platform after the meeting is called by the chairperson to order. If a Shareholder fail to do so before the chairperson announces the end of voting, the Shareholder shall be deemed to have waived his/her right.

For a shareholders' meeting held with video conferencing, votes shall be counted one time and the result of voting and election shall be announced immediately.

For a video-assisted shareholders' meeting convened by iST, if the Shareholders who have registered in accordance with Article 6 for attending the meeting held with video conferencing intend to attend the meeting in person, the Shareholder shall revoke, 2 days before the date of the meeting, the registration in the same manner as used for registering.

If the Shareholder fails to revoke, the Shareholder is only allowed to participate in the meeting with video conferencing.

If a Shareholder exercises voting rights in writing or electronically, fails to revoke his/her intention of exercising voting rights in writing or electronically, and participates in the shareholders' meeting with video conferencing, then the Shareholder shall not exercise voting rights about the original motion, propose any amendment to the original motion or exercise voting rights about any amendment to the original motion, except about extempore motions.

Article 14. When directors are elected at a shareholders' meeting, the election shall be conducted in accordance with applicable regulations of iST and the election result shall be announced onsite immediately, including the list of elected directors, the number of votes for each of elected directors and the list of the persons not been elected as directors.

Election vote ballots for the election mentioned in the preceding paragraph shall be retained, after being signed and sealed by the scrutineer, for at least one year. However, for a lawsuit brought by a Shareholder in accordance with Article 189 of the Company Act, such ballots shall be retained until the end of the lawsuit.

Article 15. Resolutions made at a shareholders' meeting shall be specified in the minutes of the meeting, which shall be signed or sealed by the chairperson and distributed to each Shareholder within 20 days after the meeting. The minutes of a shareholders' meeting may be prepared and distributed electronically.

iST may distribute the minutes of meeting mentioned in the preceding paragraph by inputting the minutes to the Market Observation Post System for public announcement.

The minutes of meeting shall contain the date and place of the meeting, the name of the chairperson, resolution methods, process of the agenda and resolution results (including the number of votes about each motion). For election of directors, the number of votes for each candidate shall be disclosed. The minutes shall be kept permanently during the existence of iST.

For a shareholders' meeting held with video conferencing, its minutes shall also specify, in addition to the matters required in the preceding paragraph, time of commencement and end of the meeting, methods of convening the meeting, names of chairperson and minutes taker, and measures taken for any act of God, incident or force majeure event preventing Shareholders from participating in the meeting on the video conferencing platform or by video conferencing.

When iST convenes a shareholders' meeting with video conferencing, iST shall specify in the minutes of meeting, among other things mentioned in the preceding paragraph, the alternative measures provided for the Shareholders having difficulty in participating in the shareholders' meeting by video conferencing.

Article 16. Announcement to the Public

iST shall make a statistical table indicating the number of shares acquired by solicitors, number of shares held by authorized agents and number of shares exercised in writing or electronically by Shareholders in the required format on the date of the shareholders' meeting and disclose it onsite at the meeting. For a shareholders' meeting held by means of video conferencing, iST shall upload the aforementioned data to the video conferencing platform at least 30 minutes before the commencement of the meeting and maintain such disclosure until the end of the meeting.

For a shareholders' meeting by means of video conferencing convened by iST, the total number of shares represented by attending Shareholders shall be disclosed on the video conferencing platform when the meeting is called to order.

If the total number of shares represented by attending Shareholders and the number of votes are compiled at the meeting, the compiled data shall be also disclosed in the same way.

iST shall transmit the matters resolved at the shareholders' meeting to the Market Observation Post System within a required timeframe if such matters are significant information as stated in applicable laws or the regulations of Taipei Exchange.

Article 17. Maintenance of the Order at the Meeting

Staff dealing with affairs of a shareholders' meeting shall wear a conference ID card or badge.

The chairperson may direct picketers or security guards to assist in maintaining the order at the meeting. A picketer or security guard who assists in maintaining the order shall wear either a badge showing the word "Picketeer" or a conference ID card.

In case that a public address system is prepared at the site of the meeting, if a Shareholder speaks through any device instead of the system prepared by iST, the chairperson shall prevent the Shareholder from speaking continuously.

If a Shareholder violates the procedural rules for shareholders' meetings and fails to obey the chairperson's correction instructions, or hinders the meeting from continuing and keeps doing so in spite of being stopped, then the chairperson shall direct a picketer or security guard to make the Shareholder leave the meeting.

Article 18. Break and Adjourned Meeting

The chairperson may at his discretion announce a break during a meeting. In case of occurrence of a force majeure event, the chairperson may determine that the meeting shall be suspended temporarily and announce the time of an adjourned meeting based on the situation.

In case that the motions (including extempore motions) in the agenda arranged for the shareholders' meeting have not been completed, but the place of the meeting will not be unavailable for the meeting to continue, another place for the adjourned meeting shall be decided and resolved at the shareholders' meeting.

Shareholders may resolve at the shareholders' meeting to postpone the meeting for no more than 5 days or hold the meeting again in accordance with Article 182 of the Company Act.

Article 19. Disclosure of Information on Video Conference

For a shareholders' meeting held by means of video conferencing, iST shall disclose on the video conferencing platform the resolution result of each motion and the election result in accordance with regulations timely after the end of voting, and shall maintain such disclosure at least for 15 minutes after the chairperson announces adjournment.

Article 20. Location of Chairperson and Minutes Taker of the Shareholders' Meeting Held by Means of Video Conferencing

For a shareholders' meeting held by means of video conferencing and convened by iST, the chairperson and the minutes taker shall be at the same location during the meeting. The chairperson shall announce the address of the location when calling the meeting to order.

Article 21. Measures Taken for Telecommunication Disconnection

For a shareholders' meeting held by means of video conferencing, iST shall have Shareholders carry out a simple connection test before the meeting and shall provide timely connection-related service before and during the meeting to assist in dealing with technical issues about communication.

For a shareholders' meeting held by means of video conferencing, the chairperson shall, when calling the meeting to order, announce that if any disruption caused by any act of God, incident or force majeure occurs in the video conferencing platform or in the participation in the video conference and lasts for at least 30 minutes, the meeting shall be postponed for no more than 5 days or held again on the date announced by the chairperson, the provisions of Article 182 of the Company Act shall not be applicable, except for the situations stated in Article 44-20 (4) of the Regulations Governing the Administration of Shareholder Services of Public Companies, where a shareholders' meeting shall not be postponed or held again.

For a shareholders' meeting postponed or held again in accordance with the second paragraph, Shareholders who have registered to participate in the original meeting through video conferencing and completed sign-in, and do not participate in the postponed or adjourned meeting, the number of shares represented by them and voting rights and election rights exercised by them shall be counted into the total number of shares, number of voting rights and number of election rights of Shareholders present at the postponed or adjourned meeting.

For the postponed or adjourned meeting in the second paragraph, the motions for which the votes are cast and counted and the list of elected directors and the result are announced shall not be discussed or resolved again.

For a video-assisted shareholders' meeting convened by iST, in case such failure to continue video conferencing as stated in the second paragraph occurs, the shareholders' meeting shall continue if the total number of shares represented at the shareholders' meeting, after deduction of the number of shares represented through attendance by video conferencing, still reaches the legal quorum for the shareholders' meeting. In the situation, the meeting shall not be postponed or held again in accordance with the second paragraph.

When a shareholders' meeting continues in any of the situations stated in the preceding paragraph, the number of shares represented by the Shareholders attending the shareholders' meeting through video conferencing shall be counted into the total number of shares represented by the shareholders present at the meeting; however, such Shareholders shall be deemed to have waived their voting rights on all motions at that meeting.

Preparatory work for such meetings postponed or held again by iST in accordance with the second paragraph shall be done subject to the date of the original meeting and in accordance with Article 44-20 (7) of the Regulations Governing the Administration of Shareholder Services of Public Companies.

With respect to the timeframes specified in the latter part of Article 12 and Article 13 (3) of the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies and Articles 44-5 (2), 44-15 and 44-17 (1) of the Regulations Governing the Administration of Shareholder Services of Public Companies, iST shall deal with the matters relevant to the meeting postponed or held again in accordance with the second paragraph based on the date of the postponed or adjourned meeting.

Article 22. Measures Taken for Digital Divide

For Shareholders who have difficulty in participating in the shareholders' meeting held with video conferencing by iST, proper alternative measures shall be provided. Except for the circumstances specified in Paragraph 6 of Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, the company shall provide shareholders with the necessary online equipment and assistance. Additionally, the company must specify the period during which shareholders can apply to the company and include any other relevant precautions.

Article 23. These Rules and any amendments hereto shall be implemented after being adopted at the shareholders' meeting.

Article 24. These Rules were established on June 14, 2022.

First revision on June 14, 2024.

Appendix II: Articles of Incorporation

Integrated Service Technology Inc.

Articles of Incorporation

Chapter 1 General

Article 1. The company, incorporated in accordance with the Company Act, is named “Integrated Service Technology Inc.” (“iST”).

Article 2. Business items of iST are as follows:

1. F113050 Wholesale of computers and clerical machinery equipment
2. I501010 Product designing
3. CC010180 Electronics components manufacturing
4. F119010 Wholesale of electronic materials
5. F219010 Retail sale of electronic materials
6. EZ09010 Electrostatic protection and cancellation engineering
7. I103060 Management consulting services
8. I301010 Information software services
9. I301020 Data processing services
10. IF02010 Power consuming equipment inspecting and maintenance
11. IZ07010 Notarization
12. IZ09010 Management system certification
13. IZ99990 Other industrial and commercial services
14. J101050 Environmental testing services
15. J101990 Other environmental sanitation and pollution prevention services
16. I301030 Electronic information supply services
17. IF04010 Non-destructing testing
18. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval

Article 2-1. iST may authorize the board of directors to make any investment for the need of its business, and the total investments are not restricted by Article 13 of the Company Act to the 40% of the paid-in capital.

Article 2-2. iST may act as a guarantor for any entity based on a resolution made by the board of directors for the need of its business.

Article 3. The headquarters of iST is established in Hsinchu City, Taiwan. iST may set up branches domestically or overseas, if necessary, after resolutions to be made board of directors and approvals of the competent authority.

Article 4. (Deleted)

Chapter 2 Shares

Article 5. The capital of iST is NT\$2 billion to be divided into 200 million shares with each share valued at NT\$100. The shares shall be issued separately.

7 million shares are retained for employees when they exercise their stock options.

Article 5-1. Issuance of the employees' stock options of which the option price is less than the closing price of iST common shares on the date of issuance shall be approved only at the shareholders' meeting with the consent of more than two thirds of votes exercised by the shareholders present who represent a majority of all issued shares.

iST may assign shares to employees at a price lower than the average redemption price. However, before the assignment of the shares, the proposed assignment shall be approved at the latest shareholders' meeting with the consent of more than two thirds of votes exercised by the shareholders present who represent a majority of all issued shares.

Article 5-2. Persons to whom the treasury shares purchased by iST are assigned in accordance with the Company Act shall include the employees of the controlled or affiliated companies who have satisfied certain conditions.

Persons to whom employee's stock options are issued shall include the employees of the controlled or affiliated companies who have satisfied certain conditions.

Employees who are allowed to subscribe new shares issued by iST shall include the employees of the controlled or affiliated companies who have satisfied certain conditions.

Persons to whom iST issues restricted stock rewards shall include the employees of the controlled or affiliated companies who have satisfied certain conditions.

Article 6. iST share certificates are registered and shall be affixed with the signatures or personal seals of the directors representing iST. Share certificates shall be issued only after being duly certified by the competent authority or a certifying institution appointed by the competent authority. For the total number of shares issued, a share certificate may be printed or no share certificate shall be printed at all. However, when no share certificate shall be printed, shares shall be registered with the securities depository institution.

Article 7. Shares shall not be transferred within 60 days prior to a general meeting of shareholders, or within 15 days prior to a special meeting of shareholders, or within 5 days prior to the record date fixed by iST for distribution of dividends or bonuses. The aforementioned period shall start from the date of meeting or the date of record.

Chapter 3 Shareholders' Meeting

Article 8. There are two kinds of shareholders' meetings. The general meeting of shareholders shall be held once a year, which shall be convened within 6 months after the end of each fiscal year. Each shareholder shall be informed of the convened meeting 30 days before the date of meeting. A special meeting shall be convened, if necessary, in accordance with applicable laws, and each shareholder shall be informed 15 days before the date of meeting.

The notice mentioned in the preceding paragraph shall specify the date and place of the meeting and the reason of convening the meeting.

A shareholders' meeting shall proceed pursuant to iST's Procedural Rules of the Shareholder's Meeting.

Article 9. A shareholder who is unable to attend a shareholders' meeting may authorize an agent to attend on his/her behalf by executing a power of attorney printed by iST and specifying the scope of power authorized to the agent. The shareholder shall comply with Article 177 of the Company Act and the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies issued by the competent authority when authorizing an agent to attend the shareholders' meeting on his/her behalf.

Article 9-1. Meetings of the Shareholders' Meeting of the Company may be convened in form of video conference, or other methods announced by the Ministry of Economic Affairs.

Article 10. Each shareholder of iST has one vote for each share he/she holds, except when the shareholder shall not have any voting right as stated in Article 179 of the Company Act.

Article 11. Except as otherwise provided in the Company Act, a resolution made at the shareholders' meeting shall be adopted by a majority of voting rights exercised by the shareholders attending the meeting, and the attending shareholders shall represent a majority of total shares issued.

Article 11-1. Resolutions made by shareholders shall be specified in the minutes of the meeting, which shall be signed or sealed by the chairperson and distributed to each shareholder within 20 days after the meeting. The minutes of a shareholders' meeting may be prepared and distributed electronically. iST may distribute the minutes of meeting by means of public announcement. The minutes of meeting shall contain the date and place of the meeting, the name of the chairperson, resolution methods, process of the agenda and resolution results, and shall be kept permanently during the existence of iST. The attendance book for shareholders to sign in and each power of attorney issued by a shareholder to authorize an agent to attend the meeting on his/her behalf shall be retained for at least a year. However, for a lawsuit brought by a shareholder in accordance with Article 189 of the Company Act, such documents shall be retained until the end of the lawsuit.

Chapter 4 Director

Article 12. iST shall have 7 to 13 directors. For election of directors, the candidate nomination system is adopted. Directors shall be elected from the candidates in the list of director candidates. Elected directors shall hold office for 3 years and are eligible for re-election. To comply with Articles 14 (2) and 183 of the Securities and Exchange Act and Article 192-1 of the Company Act, iST shall have no less than 3 independent directors, and the number of independent directors shall not be less than one fifth of the total number of directors. For professional quality, shareholding, limitation on concurrent service for another entity, election method and other matters with respect to independent directors shall be dealt with pursuant to applicable regulations provided by the competent authority in charge of securities.

Article 12-1. If the number of director vacancies reaches than one third of the total number of directors, the board of directors shall convene a special meeting of shareholders within 60 days for election of directors to fill the vacancies. The elected directors shall serve out the remaining period of the original term of service of former directors.

Article 12-2. Notice of convening an iST board meeting shall be sent to each director 7 days before the date of meeting. In case of any emergency, iST may convene a board meeting anytime. An iST board meeting of iST shall be convened in writing, via Email or by fax.

Article 12-3. iST has set up the audit committee, which comprises all independent directors, in accordance with Article 14-4 of the Securities and Exchange Act. Duties of the audit committee and its members and relevant matters shall be exercised and carried out in accordance with the Securities and Exchange Act and applicable laws.

Article 12-4. iST has acquired liability insurance for directors and key employees to the extent of their performance of duties during their employment. The board of directors is authorized to determine insurance amount, insurance coverage, insurance rate and other matters relating to acquisition of insurance at the board meeting.

Article 13. The Board of Directors shall be constituted by the directors, who shall elect a Chairman from among themselves through the attendance of at least two-thirds of the directors and the assent of a majority of the attending directors. The Chairman shall represent the company in external affairs.

Article 14. Unless otherwise stipulated by company law, the convening of a Board of Directors meeting shall require the presence of a majority of the directors and the consent of a majority of those in attendance for resolutions to be enacted. In the event that the Chairman is on leave or otherwise incapacitated in the execution of his duties, he shall appoint a director to act on his behalf. Should the Chairman fail to designate a proxy, the directors shall mutually select one among themselves to act as such. A director unable to attend may provide a power of attorney, specifying the scope of authorization concerning the matters to be deliberated at the meeting, to delegate another director to attend the board meeting on his behalf, with the limitation of one proxy per director.

Should board meetings be conducted via video conferencing, directors participating through such means shall be considered as present in person.

Article 15. Remunerations to Chairman and directors shall be determined based on their participation in and contribution to iST's business after taking into account the level of remuneration in the industry.

Chapter 5 Manager

Article 16. iST shall have General Manager, whose appointment, discharge and remuneration shall be dealt with according to Article 29 of the Company Act.

Chapter 6 Accounting

Article 17. The board of directors shall prepare all statements required by Article 228 of the Company Act and submit them to the audit committee at the end of every fiscal year. Such statements, after being audited by the audit committee, shall be submitted to the shareholders' meeting for approval.

Article 18. In the event that the company realizes profits for the fiscal year (where "profit" is defined as the pre-tax income prior to the distribution of employee and director remuneration), no less than three percent shall be apportioned as employee remuneration, and no more than three percent shall be allocated for director remuneration. In circumstances of fiscal profitability, more than fifty percent of the employee remuneration must be distributed to the entry-level employees. However, if the company possesses accumulated deficits (inclusive of adjusted amounts of unallocated earnings), these deficit amounts must be earmarked in advance for offsetting said losses.

The directors' remuneration shall only be distributed in the form of cash.

The matters referred to in the preceding two paragraphs shall be resolved by the board of directors before being implemented, and shall also be reported at the shareholders' meeting.

Article 18-1. iST shall distribute earnings or make good of losses at the end of each quarter. In case earnings are distributed in cash, the distribution of earnings shall be resolved by the board of directors in accordance with Articles 228-1 and 240 of the Company Act and reported at the shareholders' meeting, with no need to be submitted to the shareholders' meeting for approval.

When distributing earnings, iST shall make good of accumulated loss (including the adjusted amount of undistributed earnings) first, and allocate 10% of the earnings to be legal reserve. However, when the accumulated amount of legal reserve reaches the paid-in capital of iST, this clause shall not apply. Then an amount of special reserve shall be allocated or reversed in accordance with applicable laws or the regulations provided by the competent authority. The rest of the earnings shall be combined with the undistributed earnings of the beginning of the fiscal year (including the adjusted amount of undistributed earnings), and a portion of earnings shall be retained by the board of directors based on the need of business operation. Then the board of directors shall prepare the proposal for distribution of earnings and resolve to distribute dividends and bonuses to shareholders.

In consideration of the need for funds in the future and the long-term financial plan, and for satisfying shareholders' demand for cash inflow, iST shall, after taking the market environment and its growth stage into account, distribute cash dividends to shareholders after the aforementioned items have been deducted from distributed earnings. For distribution of shareholders' dividends, cash dividends shall be 10%~100% of the total dividends, and stock dividends shall be 0%~90% of the total dividends.

In case of no earnings to be distributed by iST for the current year, or if the amount of earnings is much less than the earnings distributed actually by iST for the previous year, or if the whole or part of reserve shall be allocated, due to iST's financial, business and operational factors, in compliance with applicable laws or the regulations provided by the competent authority, then any allocation in cash shall be determined by the board of directors based on the resolution made at the board meeting in accordance with Article 241 of the Company Act. Such allocation shall be reported at the shareholders' meeting, with no need to be submitted to the shareholders' meeting for approval.

Article 19. Matters not provided for in the Articles of Incorporation shall be dealt with in accordance with the Company Act and applicable laws.

Article 20. These Articles of Incorporation were established on Sep. 6, 1994.

The 1st amendment was made on Sep. 26, 1995.

The 2nd amendment was made on Dec. 24, 1995.

The 3rd amendment was made on Nov. 21, 2000.

The 4th amendment was made on June 26, 2001.

The 5th amendment was made on Sep. 1, 2001.

The 6th amendment was made on Oct. 21, 2001.

The 7th amendment was made on May 16, 2002.

The 8th amendment was made on Apr. 21, 2003.

The 9th amendment was made on Dec. 30, 2003.

The 10th amendment was made on June 8, 2004.

The 11th amendment was made on June 16, 2005.

The 12th amendment was made on June 23, 2006.

The 13th amendment was made on June 23, 2006.

The 14th amendment was made on June 15, 2007.

The 15th amendment was made on June 19, 2008.

The 16th amendment was made on June. 16, 2009.

The 17th amendment was made on June 29, 2010.

The 18th amendment was made on June 28, 2011.

The 19th amendment was made on June 22, 2012.

The 20th amendment was made on June 13, 2013.

The 21st amendment was made on June 11, 2014.

The 22nd amendment was made on June 14, 2016.

The 23rd amendment was made on June 13, 2018.

The 24th amendment was made on June 13, 2019.

The 25th amendment was made on June 12, 2020.

The 26th amendment was made on Dec. 2, 2020.

The 27th amendment was made on Jun. 14, 2022.

The 28th amendment was made on Jun. 13, 2025.

Integrated Service Technology Inc.

Chairman: Yu Wei-Pin

Appendix III: Number of Shares Held and Minimum Number of Shares Required to be Held by Total Directors

Integrated Service Technology Inc.

Shareholdings of Directors

Transfer closure date: Apr. 14, 2026

Unit: Shares; %

Title	Name	Date of election	Term of office	Shares held upon election		Shares held by the holder listed in the register of shareholders on the transfer closure date	
				Number of shares	Rate of shareholding	Number of shares	Rate of shareholding
Chairman	Han Sheng Investment Co., Ltd. Representative: Yu Wei-Pin	2024.06.14	3 years	3,652,288	4.83	4,123,251	4.75
Director	Hui Long Co., Ltd. Representative: Chen Ching-Chuo	2024.06.14	3 years	849,921	1.12	959,518	1.10
Director	Tu Chung-Che	2024.06.14	3 years	902,000	1.19	1,018,313	1.17
Director	Liu Fu-Han	2024.06.14	3 years	920,000	1.22	1,038,634	1.20
Director	Kai Ou Investment Co., Ltd. Representative: Chen Yang-Kuang	2024.06.14	3 years	688,753	0.91	777,567	0.90
Director	Lou Wen-Hao	2024.06.14	3 years	500,075	0.69	587,138	0.68
Independent Director	Wang Chih-Hung	2024.06.14	3 years	-	-	-	-
Independent Director	Hung Wen-Ming	2024.06.14	3 years	-	-	-	-
Independent Director	Lo Yung-Chien	2024.06.14	3 years	-	-	-	-
Independent Director	Yu Chuo-Min	2024.06.14	3 years	-	-	-	-
Independent Director	Hsieh Pei-Chuan	2024.06.14	3 years	-	-	-	-
Total				7,533,037	9.96	8,504,421	9.80

1. Type of shares: Common shares
2. Total issued shares: 86,746,371 shares
3. Legal minimum number of shares required to be held by all directors: 6,939,710 shares