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INTEGRATED SERVICE TECHNOLOGY INC.
Annual Report 2025

Website: **mops.twse.com.tw**

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V. Name of the place where listed overseas securities are traded, and methods of inquiring about information of the overseas securities: None

VI. Website of iST: www.istgroup.com

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Annual Report 2025
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I. Report to Shareholders

Ladies and gentlemen:

The year 2025 represents a critical juncture of transformation within the global semiconductor industry. As generative AI advances toward extensive commercialization and Co-Packaged Optics (CPO) technology approaches mass production readiness, the demand for transmission bandwidth and computational capacity in High-Performance Computing (HPC) has escalated to unparalleled heights.

In light of these structural changes, Integrated Service Technology (iST) has rigorously instituted the "iST 2.0" strategy in 2025, unveiling five comprehensive solutions: "Automotive Electronics Verification," "Space Environment Testing," "AI High-Speed Verification and Signal Simulation Testing," "Advanced Process and Packaging," and "Intelligent Real-Time Global Reliability Verification." These initiatives have adeptly transformed our core value proposition into that of a complete solutions provider, easing the research and development efforts of our clientele. Furthermore, we have proactively positioned ourselves at the forefront in three pivotal domains: "AI High-Speed Computing," "CPO Silicon Photonics," and "ALD Sub-Nanometer New Material Verification." While short-term profitability is impacted by substantial investments in research and development and the expansion of capital through equity financing, a formidable technological moat has been established, thereby laying the groundwork for substantial growth in the forthcoming period.

Business Overview

In 2025, Integrated Service Technology (iST) achieved remarkable operational performance, capitalizing on the sustained demand for AI high-speed transmission verification, culminating in record-high consolidated revenue. Despite the prevailing volatility in the external environment, we have consistently set new revenue benchmarks over the years through ongoing technological enhancements and the deployment of a comprehensive suite of solutions.

The profit and loss of the consolidated financial statements for the full year of 2025 are summarized as follows:

The consolidated operating revenue for 2025 was NTD 4,842,577 thousand, a YoY increase of 11.44%.

The gross profit for 2025 was NTD 1,305,767 thousand, a YoY increase of 7.37%.

The net operating profit for 2025 was NTD 349,712 thousand, a YoY decrease of 5.23%.

The net revenue after tax for 2025 was NTD 334,683 thousand, a YoY decrease of 28.55%.

Calculated based on the weighted mean of the shares outstanding in 2025, EPS was NTD 4.81, a YoY decrease of 26.00%.

This year’s profitability was subject to dilution by short-term factors, primarily attributable to strategic investments initiated in the latter half of 2025. These investments are focused on the preliminary research and development expenditures associated with the "ALD Sub-Nanometer New Material Verification Platform" and the "Silicon Photonics Verification Platform." Furthermore, the capital infusion has resulted in an inflation of our share capital, which in turn has affected earnings per share. Nonetheless, as high-value verification orders have been secured, our product portfolio has undergone significant optimization, thereby ensuring the company’s long-term competitiveness in an increasingly dynamic industry landscape.

Consolidated Operating Revenue and Profits of Integrated Service Technology (3289) for 2025 (Unit: in Thousands of New Taiwan Dollars , 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%)

Business Development

The year 2025 signifies a transformative milestone for Integrated Service Technology (iST), as we shift from a strategy of "comprehensive deployment" to one of "precise focus." Throughout the first half of the year, we maintained a steadfast commitment to our five core solutions—Automotive, Aerospace, AI High-Speed Verification, Advanced Process Packaging, and Intelligent Reliability—effectively ensuring steady revenue growth. As we progressed into the fourth quarter of 2025, we further concentrated our strategic efforts, igniting the engines of future growth through three pivotal initiatives:

1. AI High-Speed Computing Verification

In light of the ongoing global demand surge for AI ASIC (Application-Specific Integrated Circuit) technologies, iST assumes a critical role in verification analysis during the preliminary design stages and prior to mass production of ASIC chips. We have successfully secured numerous verification projects from both domestic and international clients, thereby establishing ourselves as a vital pillar for future revenue enhancement.

2. CPO Silicon Photonics Integrated Verification

In addressing the pressing needs of 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. This rapid progression is catalyzing the accelerated development of Silicon Photonics (SiPh) and CPO technologies. To meet the challenges encountered by engineers transitioning from traditional electronic signals to optical pathways—such as coupling loss, waveguide fractures, scattering, and absorption—we have forged robust collaborations with leading domestic optical inspection firms. These partnerships have facilitated the establishment of an integrated measurement platform encompassing components, wafers, and modules, enabling numerous domestic and international clients to swiftly identify defects and surmount yield barriers.

3. ALD Sub-Nanometer New Material Verification

As the semiconductor industry progresses toward the production of 2-nanometer and 18A three-dimensional transistor architectures, traditional CVD (Chemical Vapor Deposition) and PVD (Physical Vapor Deposition) techniques are increasingly inadequate for achieving uniform coatings within complex three-dimensional structures. In response, iST has formally inaugurated its ALD (Atomic Layer Deposition) new material selection and verification services. By leveraging the inherent characteristics of ALD for "atomic layer-by-layer deposition," we are able to exert precise control over film thickness while ensuring exemplary coverage. The ALD new material verification platform we have developed enables material suppliers to conduct coating experiments during the developmental phase, facilitating rapid assessments of the quality and consistency of novel formulations. This strategic initiative positions iST as a critical accelerator in the realm of new material development, evolving our role from that of a chip verification partner to a key contributor in material innovation. By integrating "chip verification" and "new material verification," we are establishing a dual growth trajectory that will serve as a robust operational engine, propelling our business into the next generation beyond the 2-nanometer threshold.

In addition to the previously mentioned three engines of growth, Integrated Service Technology (iST) continues to deepen its expertise in the domains of automotive electronics and space environment testing, thereby establishing a formidable corporate moat. As the global Low Earth Orbit (LEO) sector transitions from the research and development phase to large-scale production deployment, iST, as Asia's premier one-stop center for space environment testing, is facilitating accelerated entry for the low Earth orbit satellite supply chain into international markets. Simultaneously, in response to the automotive industry's trajectory toward electrification and intelligent systems, we are capitalizing on our membership in the Automotive Electronics Council (AEC) to deliver comprehensive reliability verification for automotive chips.

The official launch of the "Intelligent Real-Time Global Reliability Verification Center" in mid-2025 enables us to provide continuous 24-hour real-time testing services through advanced AI monitoring and cloud-based platforms. This initiative not only markedly enhances verification efficiency but also elevates iST's technical value from a provider of verification analysis to an indispensable strategic partner for global clients in their research and development pursuits.

Honor, Awards, and ESG

Integrated Service Technology (iST) firmly asserts that robust corporate competitiveness is anchored in effective governance and the cultivation of exceptional talent. In 2025, we have made substantial advancements in the areas of sustainability governance, employee welfare, and overall corporate operations, thereby demonstrating our capacity to promote sustainability, establish a supportive workplace, and sustain leadership within the industry. These initiatives culminate in a comprehensive and profound sustainable governance framework that reflects the organization's unwavering commitment to its stakeholders.

- **Recognized Excellence in Governance: Asia Pacific Enterprise Awards (APEA) Dual Honors**

In competitive assessments of regional performance within the Asia-Pacific region, iST was bestowed the "Corporate Excellence Award," while our Chairman, Yu Wei-Pin, received the "Master Entrepreneur Award." These honors affirm iST's maturity in strategic planning and innovative research and development, showcasing an international-level managerial perspective.

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

iST has retained its status as a leader in sustainability by consecutively earning the "Commonwealth Talent Sustainability Award" and the "Commonwealth Excellence in Corporate Social Responsibility Award." Furthermore, we have been recognized at the Taiwan Corporate Sustainability Awards (TCSA) with the "Corporate Sustainability Report Award," the "Outstanding Corporate Sustainability Professionals Award," and the "Workplace Well-being Leadership Award." These accolades signify iST's establishment as a paragon of responsible governance regarding transparency and social engagement within the semiconductor services sector.

- **Fostering Talent and Academic Collaboration: Outstanding Unit in the Ministry of Labor's Pre-Employment Training Program for College Youth**

In light of the talent scarcity within the semiconductor industry, iST actively collaborates with industry stakeholders, government entities, and academic institutions, receiving recognition as an outstanding training unit from the Ministry of Labor. Through extensive youth empowerment initiatives, we have successfully

attracted a cadre of skilled new talent to our front lines, thereby ensuring that iST sustains its capacity for continuous innovation in research and development.

- **Establishing a Supportive and Fulfilling Workplace: International Recognition from Parent & Child Magazine and HR Asia**

We ardently uphold the philosophy of "daring to grow, able to nurture, willing to retain," earning the inaugural "Parenting Family-Friendly Workplace Award" and recognition as one of the "HR Asia Best Companies to Work for in Asia," as well as the "Diversity, Equity & Inclusion Awards (DEI)." We firmly believe that "happy employees lead to satisfied customers," and we continually strive to foster a warm and trusting organizational culture through our Employee Assistance Programs (EAPs).

The remarkable achievements in sustainability, employee welfare, and corporate governance realized in 2025 represent the highest affirmation of our collective endeavors at iST to cultivate competitiveness and a sustainable cultural framework. We eagerly anticipate the opportunity to further collaborate with a diverse array of partners to realize our corporate social responsibilities and to jointly forge a prosperous and sustainable future.

Future Prospects

As we look ahead to 2026, Integrated Service Technology (iST) stands fully prepared to reestablish its trajectory of high growth. The capital expenditures and investments in research and development undertaken in 2025 are expected to yield substantial momentum. With the leading foundry commencing mass production of 2-nanometer technology, the sustained expansion of demand for AI ASICs, and the burgeoning growth of the silicon photonics CPO market, iST is strategically positioned to capitalize on the benefits derived from our three key engines of growth—AI, CPO, and new material verification—during 2026. We remain committed to continuously delivering long-term value to our shareholders.

Finally, I'd like to express my gratitude to you all shareholders for your long-term support, and wish you all good health and all the best.

Chairman: Yu Wei-Pin

General Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

II. Corporate Governance Report

I. Information of Directors, General Manager, Vice General Manager, Assistant Manager, Head of Department and Head of Branch

(A) Information of Directors

1. Table of Directors' Information

Apr. 14, 2026 Unit: Share

Title	Nationality or Registration Place	Name	Sex (Age)	Election (Employment) Date	Term of Office	Initial Election Date	Shares held upon election		Shares held at present		Shares held by the spouse and minor child(ren) at present		Shares held in the name of another person		Main Work Experience (Education)	Other positions the person also works as at iST and other companies at present	Any senior officer, director or supervisor who is the person's spouse or relative within the second degree of kinship			Remarks
							Number of shares	Ratio of shareholding	Number of shares	Ratio of shareholding	Number of shares	Ratio of shareholding	Number of shares	Ratio of shareholding			Title	Name	Relationship	
	Republic of China	Han Sheng Investment Co., Ltd.	-	2024.06.14	3 years	1994.09.09	3,652,288	4.83%	4,123,251	4.75%	0	0	0	0	N/A	N/A	None	None	None	None
Chairman, and Representative of Juristic Person Director	Republic of China	Han Sheng Investment Co., Ltd. Representative: Yu Wei-Pin	Male 63	2024.06.14	3 years	1994.09.09	0	0	276,016	0.32%	550	0.001%	0	0	Bachelor from Department of Physics, Tamkang University EMBA from National Chengchi University Senior Engineer at Electronic System Research Laboratory, Industrial Technology Research Institute	Chairman of Integrated Service Technology Inc. General Manager of Integrated Service Technology Inc. President of Innovative Turnkey Solution President of Prosperity Power Technology Inc Representative of the juristic person director INTEGRATED SERVICE TECHNOLOGY INC. (SAMOA) Representative of the juristic person director INTEGRATED SERVICE TECHNOLOGY INC. (Seychelles) Supervisor of Integrated Service Technology (Kunshan) Co., Ltd. President of Supreme Fortune Corp. President of Hot Light Co., Ltd Supervisor of System Integration Professional Technology . President of Han Sheng Investment Co., Ltd. Supervisor of Ho Hua Investment Co., Ltd. President of Huan Ying Sustainable Development Technology President of He Chou Technology Inc. President of Pin Wen Corp. Supervisor of Instrument Supply Technology (Kunshan)Co., Ltd. Representative of the juristic person director, EFUN Technology Inc. Representative of the juristic person director, Motor Semiconductor Co., Ltd. Director of Enli Technology Co., Ltd. Supervisor of Integrated Service Technology (Shanghai) Co., Ltd	None	None	None	None

Chairman, and Representative of Juristic Person Director	Republic of China	Hui Long Co., Ltd.	-	2024.06.14	3 years	2001.10.21	849,921	1.12%	959,518	1.11%	0	0	0	0	N/A	N/A	None	None	None	None
	Republic of China	Hui Long Co., Ltd. Representative: Chen Ching Chuo	Male 61	2024.06.14	3 years	2001.10.21	0	0	1,077	0.001%	780	0.001%	0	0	Bachelor from Department of Electrical Engineering, National Central University Master from Institute of Electronics, National Chiao Tung University Manager at Electronic System Research Laboratory, Industrial Technology Research Institute	Vice President of Dekra iST Director of Pin Wen Co., Ltd. President of Hui Long Co., Ltd.	None	None	None	None
Deputy Chairman	Republic of China	Tu Chung-Cheh	Male 62	2024.06.14	3 years	2003.04.21	902,000	1.19%	1,018,313	1.17%	0	0	0	0	Master in Information Management from Fairleigh Dickinson University, USA Manager of Department of Consumer Banking, HSBC Financial Manager of Artplus International Co., Ltd. Manager of Management Department, Anatek Director of MIA Life Co., Ltd.	Director of Pin Wen Co., Ltd.	None	None	None	None
Director	Republic of China	Liu Fu-Han	Male 65	2024.06.14	3 years	2017.06.15	920,000	1.22%	1,038,634	1.20%	0	0	0	0	EMBA from National Chengchi University General Manager of Kye Systems Corp. Independent Director of Auras Technology Co., Ltd.	N/A	None	None	None	None
Director and Representative of Juristic Person Director	Republic of China	Kai Ou Investment Co., Ltd.	-	2024.06.14	3 years	2005.06.29	688,753	0.91%	777,567	0.90%	0	0	0	0	N/A	N/A	None	None	None	None
	Republic of China	Kai Ou Investment Co., Ltd. Representative: Chen Yang-Kuang	Male 69	2024.06.14	3 years	2005.06.29	0	0	0	0	0	0	0	0	Department of Economics, National Taiwan University Representative of the juristic person director, IBF Financial Holdings Co., Ltd. President of Shan Yi Investment and Consultation Co., Ltd. President of IBF Securities Investment Consulting	N/A	None	None	None	None
Director	Republic of China	Lo Wen-Hao	Male 59	2024.06.14	2 years	2012.12.12	520,075	0.69%	587,138	0.68%	0	0	0	0	EMBA from National Chengchi University Representative of the juristic person director, Magic Technology Co., Ltd. Director of TONAL	President of Tong Shuo Investment Co., Ltd. Director of Global Magic Technology Co., Ltd. Director of Magic Technology Co., Ltd. Independent Director of Gudeng Precision Industrial Co., Ltd.	None	None	None	None

Independent Director	Republic of China	Wang Hung	Chih-Hung	Male 56	2024.06.14	3 years	2018.06.13	0	0	0	0	0	0	0	0	0	PhD from Graduate School of Macromolecular Materials, National Taiwan University of Science and Technology R&D Director of Prodisc Technology Inc. General Manager of Entire Technology Co., Ltd. Full-time Assistant Professor at Department of Chemical Engineering, Kuang Wu Institute of Technology	President of Entire Technology Co., Ltd. Director and General Manager of EnFlex Corp. Director and General Manager of Entire Holding Group Ltd. Director and General Manager of Entire Materials Co., Ltd. Director of Entire Technology (Hong Kong) President of Yi Hsuan Investment Co., Ltd. President of Sing Pen Taiwan Co., Ltd. President of Guide Win Special Chemical Co., Ltd. Representative of the juristic person director Thank You My Friends Inc. President of Suzhou Youhong Technology Co., Ltd. President of Suzhou Sinpan Plastic Technology Co., Ltd. Director of Polymer Asia Investment Limited Director of Sky Grant Enterprises Limited Director of Sing Pen International Technology Co., Ltd.(Samoa) Director of Sing Pen International Technology Co., Ltd. (Anguilla) Representative of the juristic person director, Ninja Silicone Independent Director of Macroblock Inc.	None	None	None	None
Independent Director	Republic of China	Hung Ming	Wen-Ming	Male 71	2024.06.14	3 years	2018.06.13	0	0	0	0	0	0	0	0	0	Department of Political Science, Soochow University Certificate of Completion from Program for Entrepreneurs, College of Commerce, National Chengchi University General Manager of Yuanta Securities and Investment Consulting Co., Ltd. Senior Vice General Manager of Yuanta Securities Co., Ltd. Supervisor of International New York Life Insurance Co., Ltd.	Independent Director of Gia Tzoong Enterprise Co., Ltd.	None	None	None	None
Independent Director	Republic of China	Lo Chien	Yung-Chien	Male 67	2024.06.14	3 years	2019.06.13	0	0	0	0	0	0	0	0	0	Bachelor from Department of Transportation Management Science, National Cheng Kung University Master from Institute of Industrial Management, National Cheng Kung University PhD in Marketing from Department of Business Administration, University of Illinois Urbana-Champaign, USA Associate Researcher at Industrial Economic Research Center, Industrial Technology Research Institute	Professor at Department of Business Administration, National Chengchi University Independent Director of Sampo Corp.	None	None	None	None

Independent Director	Republic of China	Yu Chuo-Min	Male 72	2024.06.14	3 years	2021.07.26	0	0	0	0	11,289	0.01%	0	0	PhD in Business Administration from University of Michigan Independent Director of Yuanta Futures Co., Ltd. Member of Salary and Remuneration Committee, Advantech Co., Ltd. Independent Director of Advantech Co., Ltd. Independent Director of Yuanta Commercial Bank Co., Ltd. Independent Director of Yuanta Securities Co., Ltd. Advisor at Hon Hai Precision Industrial Co., Ltd. Assistant Professor at College of Business, University of Illinois Urbana-Champaign Professor at Department of Business Administration, National Chengchi University	Independent Director of National Chengchi University Axiomtek Co., Ltd. Distinguished Professor at Department of Industrial and Business Management, Chang Gung University Independent Director of WPG Holdings Independent Director Director and CEO of Kung-Hwa Management Foundation Independent Director of Song Chuan Group Company	None	None	None	None
Independent Director	Republic of China	HSIEH, PEI-CHUAN	Female 66	2024.06.14	3 years	2024.06.14	0	0	0	0	0	0	0	0	Graduated from Department of Business Administration, Lindong Commercial Junior College Assistant Accounting Manager of Taiyu Products Corporation	Vice General Manager of Finance and Administration Department, Kuang San SOGO Department Store	None	None	None	None

Note : When General Manager or any equivalent high-ranking executive (a top management member) also serves as Chairman or is the spouse or a first-degree relative of Chairman, the information regarding the reason, reasonableness, necessity, and measures taken in response (e.g. adding more independent directors, requiring a majority of directors who are not employed as employees or managers, etc.) shall be disclosed.

1.

Title	Name	Relation
General Manager	Yu Wei-Pin	Chairman

2. Reason, Reasonableness and Necessity:

To enhance business efficiency and decision implementability, Chairman of iST also serves as its General Manager. In normal times or at a board meeting, Chairman also fully communicates with directors about the latest status of business operation and any plan or policy to implement corporate governance thoroughly.

3. Corresponding Measures:

(1) Seats of independent directors were increased to enhance functions of the board of directors and strengthen supervisory function.

(2) More than a half of board members are neither employees nor managers.

2. (1) Main shareholders of each juristic person director of iST:

Apr. 14, 2026

Name of Juristic Person Director	Main Shareholders of Juristic Person
Han Sheng Investment Co., Ltd.	Ho Hua Investment Co., Ltd. (90.50%) YU, SHU-CHI (4.75%) YU, SHU-HAN (4.75%)
Hui Long Co., Ltd.	Chen Ching Chuo (90.38%) Chen Ching-Hsin (9.62%)
Kai Ou Investment Co., Ltd.	Chen Kai-Yun (40.45%) Chen Kai-Wei (40.45%) Chen Yang-Kuang (12.80%) Wang Shu-Miao (6.30%)

(2) Main shareholders of the juristic person director which is a main shareholder of a juristic person director of iST:

Apr. 14, 2026

Name of Juristic Person Director	Main Shareholders of Juristic Person Director
Ho Hua Investment Co., Ltd.	Yu Wei-Pin (81.45%) Chen Ting-Ting (18.21%) YU, SHU-CHI (0.34%)

3. Disclosure of Information Regarding Professional Qualifications of Directors and Independence of Independent Directors:

Name	Requirement	Professional Qualification and Experience	Status of Independence	Number of public companies where the person also serves as an independent director
Director: Han Sheng Investment Co., Ltd. Representative: Yu Wei-Pin		He has 5 or more years of work experience required for corporate business and now serves as Chairman and General Manager of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	N/A	0
Director: Hui Long Co., Ltd. Representative: Chen Ching Chuo		He has 5 or more years of work experience required for corporate business and now serves as Deputy Chairman of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	N/A	0
Director: Tu Chung-Cheh		He has 5 or more years of work experience required for corporate business and now serves as Director of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	N/A	0
Director: Liu Fu-Han		He has 5 or more years of work experience required for corporate business and now serves as Director of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	N/A	0
Director: Kai Ou Investment Co., Ltd. Representative: Chen Yang-Kuang		He has 5 or more years of work experience required for corporate business and now serves as Director of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	N/A	0
Director: Lo Wen-Hao		He has 5 or more years of work experience required for corporate business and now serves as Director of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	N/A	1
Independent Director: Wang Chih-Hung		He has 5 or more years of work experience required for corporate business and now serves as Director of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	(1) He is not an employee of iST or any of its affiliates. (2) He is not a director or supervisor of iST or any of its affiliates. (3) The shares of iST held by him and his spouse and minor child(ren) or in another person's name are no more than 1% of the total shares issued, and he is not one of 10 largest shareholders.	1
Independent Director: Hung Wen-Ming		He has 5 or more years of work experience required for corporate business and now serves as Director of Integrated Service Technology Inc., and is not in any situation stated in Article 30 of the Company Act.	(4) He is not such manager as stated in (1) or a spouse, a relative within the second degree of kinship, or a lineal relative within the third degree of kinship by blood of any of such persons as stated in (2) or (3). (5) He is not a shareholder directly holding 5% or more of issued shares of iST or one of 5 largest shareholders, and is not a director, supervisor or employee of any of the juristic person shareholders who is designated in accordance with Article 27 (1) or 27 (2) of the Company Act to serve as a director or supervisor of iST.	1
Independent Director: Lou Yung-Chien		He has 5 or more years of work experience required for corporate business and now serves as Professor at Department of Business Administration, National Chengchi University., and is not in any situation stated in Article 30 of the Company Act.	(6) He is not a director, supervisor or employee of an entity that controls a majority of directors or voting shares of iST.	1
Independent Director: Yu Chuo-Min		He has 5 or more years of work experience required for corporate business and now serves as Distinguished Professor at Department of Industrial and Business Management, Chang Gung University., and is not in any situation stated in Article 30 of the Company Act.	(7) He is not Chairman, General Manger or an equivalent high-ranking executive of iST and is not a director, supervisor or employee of his spouse's company or institution. (8) He is not a director, supervisor or manager or a shareholder holding 5% or more shares of any company or institution with which iST has financial or business transactions.	3
Independent Director: HSIEH, PEI-CHUAN		She has 5 or more years of work experience required for corporate business and now works as Vice General Manager of Finance and Administration Department, Kuang San SOGO Department Store, and is not in any situation stated in Article 30 of the Company Act.	(9) He is not a professional or a proprietor, partner, director, supervisor or manager or spouse thereof of a sole proprietorship, partnership, company or institution that provides iST or any of its affiliates with audit service or with commercial, legal, financial or accounting service for remuneration in return for the latest 2 years. (10) He is not a spouse or a relative within the second degree of kinship of any other director. (11) Neither a government agency nor a juristic person is elected as stated in Article 27 of the Company Act.	0

Note: iST has obtained the independence declaration from each independent director for his/her appointment and based on the matters required to be completed by a public company, and has confirmed that each independent director has met the independence requirement provided by law.

4. Diversity and Independence of Board of Directors:

(1) Diversity of Board of Directors:

iST adopts a candidate nomination system, based on the diversity policy and for strengthening corporate governance and facilitating sound development of the organization and structure of the board of directors, to have director candidates nominated and the evaluate educational background, work experience, professional background, sincerity and relevant professional qualifications of each candidate in accordance with the articles of incorporation. After candidates are approved by a resolution of the board of directors, directors are elected from the candidates at the shareholders' meeting. In the board of directors, the directors who also serve as managers of iST are no more than one third of seats of board directors. A diversity policy has also been prepared for the operation model and development requirements of the board of directors, including but not limited to the following:

<1> Basic conditions and values: Sex, age, nationality and culture.

<2> Professional knowledge and skills: Ability to make operational judgment, ability to make accounting and financial analysis, operation management ability, crisis management ability, industry know-how, international market perspective, leadership challenge and decision-making ability.

The board of directors is composed of 11 directors. Specific management objectives and the status of achievement thereof under the diversity policy for organization of the board are as follows:

Management Objectives	Achievement
Seats of independent directors shall be more than 1/3 of seats of directors.	Achieved
Directors who also serve as managers of iST shall be no more than one third of seats of directors.	Achieved
The term of office of an independent director shall not exceed 3 terms.	Achieved
Each has adequate diversified professional knowledge and skills.	Achieved
Include at least one female director	Achieved

<3>Board members have adequate experiences in business management, relevant professional backgrounds, and the expertise, skills and literacy required to perform their duties. iST also arranges diversified educational programs for board members continuously to enhance quality of their decision-making, help them perform supervisory responsibility effectively and strengthen functions of the board of directors. At least one-third of board members have such abilities as specified in the 11 diversified core abilities required to perform business affairs. In addition, more than 90% of board members have the 3 key core abilities, i.e. ability to make operational judgment, operation management ability and crisis management ability, which iST values greatly

(B) Information of General Manager, Vice General Manager, Assistant Manager, Head of Department and Head of Branch

Apr. 14, 2026 Unit: Share ; %

Title	Nationality	Name	Sex	Election (Employment) Date	Shares held		Shares held by the spouse and minor child(ren)		Shares held in the name of another person		Main Work Experience (and Education)	Other positions the person also works as at iST and other companies at present	Any manager who is the person's spouse or relative within the second degree of kinship			Remarks
					Number of shares	Ratio of shareholding	Number of shares	Ratio of shareholding	Number of shares	Ratio of shareholding			Title	Name	Relation	
General Manager	Republic of China	Yu Wei-Pin	Male	2013.11.25	276,016	0.32%	550	0.001%	0	0	Bachelor from Department of Physics, Tamkang University EMBA from National Chengchi University Senior Engineer at Electronic System Research Laboratory, Industrial Technology Research Institute	Chairman of Integrated Service Technology Inc. President of Innovative Turnkey Solution President of Prosperity Power Technology Inc Representative of the juristic person director INTEGRATED SERVICE TECHNOLOGY INC. (SAMOA) Representative of the juristic person director INTEGRATED SERVICE TECHNOLOGY INC. (Seychelles) Supervisor of Integrated Service Technology(Kunshan) Co., Ltd. President of Supreme Fortune Corp. President of Hot Light Co., Ltd Supervisor of System Integration Professional Technology . President of Han Sheng Investment Co., Ltd. Supervisor of Ho Hua Investment Co., Ltd. President of Huan Ying Sustainable Development Technology President of He Chou Technology Inc. President of Pin Wen Corp. Supervisor of Instrument Supply Technology(Kunshan)Co., Ltd. Representative of the juristic person director, EFUN Technology Inc. Representative of the juristic person director, Motor Semiconductor Co., Ltd. Director of Enli Technology Co., Ltd. Supervisor of Integrated Service Technology (Shanghai) Co., Ltd	None	None	None	None
Vice General Manager of Finance and Accounting Division	Republic of China	Lin Yu-Sang	Female	2008.04.20	11,507	0.01%	0	0	0	0	Master from Institute of Business Automation and Management, National Taipei University of Technology Bachelor from Department of Accounting, Soochow University and a qualified CPA Manager of Finance and Accounting Division, GIGABYTE Technology Co., Ltd. CFO of Bai Ti Advertisement Co., Ltd. Manager of Finance and Accounting Division, Scientek Corp. Manager of Deloitte & Touche	Supervisor of Pin Wen Corp. Supervisor of Dekra iST	None	None	None	None

Senior Vice President of Management Division (Note 3)	Republic of China	Chen Wen-Yin	Female	2007.01.01	172,801	0.20%	1,936	0.002%	0	0	Bachelor from Department of English, Tamkang University Assistant at Graduate Institute of American Studies, Tamkang University Teaching Assistant and Administrative Assistant at Tamkang University	None	None	None	None	None
Assistant Manager of International Engineering Development Division	Republic of China	Lee Chang-Pin	Male	2006.02.13	27,000	0.03%	0	0	0	0	Master in Applied Chemistry from National Chiao Tung University Manager of Advanced Semiconductor Engineering, Inc. R&D Engineer of Silicomix Vishay Principal Engineer at Wah Lee Associate Research at Industrial Technology Research Institute	None	None	None	None	None
Senior Vice President of Reliability Engineering Division (Note 1)	Republic of China	Tseng Shao-Chun	Male	2015.04.13	104,653	0.12%	0	0	0	0	Institute of Management of Technology, National Chiao Tung University Engineer at Siliconware Precision Industries Co., Ltd. Engineer at Neith Corp.	Legal representative of Dekaita Co., Ltd.	None	None	None	None
Assistant Manager of Material Analysis Engineering Division	Republic of China	Hsu Ju-Hung	Male	2016.04.11	42,557	0.05%	0	0	0	0	PhD from Institute of Material Science and Engineering, National Tsing Hua University	None	None	None	None	None
Assistant Manager of Space Environment Testing Engineering Department r	Republic of China	Tseng Ta-Lin	Male	2016.04.11	20,000	0.02%	0	0	0	0	Master from , College of Engineering, Graduate Institute of Electrical Engineering, Yuan Ze University Product Engineer at Taiwan Semiconductor Manufacturing Co., Ltd.	None	None	None	None	None
Director of Information Division	Republic of China	Huang Yin-Hao	Male	2019.04.01	24,867	0.03%	2,000	0.003%	0	0	Department of Information Engineering and Computer Science, Feng Chia University Graduate Institute of Information Management. National Yunlin University of Science and Technology Information Engineer at Powerchip Semiconductor Manufacturing Corporation Technical Advisor of W&Jsoft Inc.	None	None	None	None	None
Special Assistant (Note 1)	Republic of China	Lin Hsiu-Mei	Female	2022.05.01	0	0%	0	0	0	0	Master in Marketing from Baruch College, the City University of New York Department of Accounting, Feng Chia University	None	None	None	None	None

Director of Signal Test Division	Republic of China	Wang Shang-Chieh	Male	2020.01.01	23,000	0.03%	0	0	0	0	Department of Electrical Engineering, Feng Chia University Senior Manager of MStar Semiconductor, Inc.	None	None	None	None	None
Director of Engineering, Signal Test Division	Republic of China	Wang Yu-Min	Male	2020.01.01	10,763	0.01%	0	0	0	0	Oriental Institute of Technology Assistant Manager of Chander Electronics Corp. Senior Manager of Weltrend Semiconductor, Inc. Senior Manager of Jabil	None	None	None	None	None
Assistant Manager of Domestic and Overseas Sales Division	Republic of China	Wang Kuo-Feng	Male	2021.01.01	25,000	0.03%	0	0	0	0	United Microelectronics Corp. (UMC) Delta Electronics Inc. (DELTA) University of East Anglia/ MSc Marketing	None	None	None	None	None
Special Assistant (Note 2)	Republic of China	Cheng Chun-Yen	Male	2022.05.01	0	0%	0	0	0	0	Bachelor from Department of Electrical Engineering, National Sun Yat-sen University Business Manager of United Microelectronics Corp. Chemical Fiber Engineer of Far Eastern	President of Integrated Service Technology USA Inc. General Manager of Prosperity Power Technology Inc Representative of the juristic person director Dekra iST	None	None	None	None
Material analysis Expert	Republic of China	Pao Chung-Hsing	Male	2022.05.01	102,833	0.12%	0	0	0	0	Department of Materials and Optoelectronic Science National Sun Yat-sen University Arizona State University, USA Manager of Failure Analysis Department, United Microelectronics Corp. Material Analysis Advisor of Panjit Electronic Co., Ltd.	None	None	None	None	None
Director of Failure Analysis Engineering Division	Republic of China	Shen Shih-Hsiung	Male	2022.05.16	0	0%	0	0	0	0	PhD. of Medical Engineering, National Yang Ming Chiao Tung University Bachelor from Department of Power Mechanical Engineering, National Tsing Hua University Assistant Manager at TSMC Technical Manager at Powerchip Semiconductor Manufacturing Corporation Special Assistant to General Manager at iST	None	None	None	None	None
Special Assistant	Republic of China	Tseng Sheng-Yu	Male	2023.04.06	7,132	0.01%	0	0	0	0	Department of Electronic Engineering, Tamkang University Vice Department Manager at Nidec-Read Taiwan Corporation Senior Manager at Nidec SV Probe Director at Innovative Turnkey Solution	None	None	None	None	None

Special Assistant	Republic of China	Liang Shih-Chang	Male	2023.09.11	0	0%	0	0	0	0	Chinese Culture University	None	None	None	None	None
Director of Project Service Division (Note 3)	Republic of China	Chien Feng-Chun	Female	2024.04.01	11,289	0.01%	1,000	0.001%	0	0	Bachelor's Degree in Business Administration, Tamkang University Business Manager at Yijun Technology Assistant Manager at Integrated Service Technology Inc.	None	None	None	None	None
Special Assistant (Note 4)	Republic of China	TSUI, KO-WEN	Male	2024.06.03	123,361	0.17%	0	0	0	0	Master from Management Science Institute, University of South Australia Senior Director of Quality Assurance Section, Industrial Technology Research Institute	None	None	None	None	None

Note: 1. Special Assistant Lin Hsiu-Mei resigned from her post on May 4, 2025.

2. Special Assistant Cheng Chun-Yen resigned on her post on July 31, 2025.

3. Senior Vice President of Management Division Chen Wen-Yin assumed her post on April 1, 2026.

(III) When General Manager or any equivalent high-ranking executive (a top management member) also serves as Chairman or is the spouse or a first-degree relative of Chairman, the information regarding the reason, reasonableness, necessity, and measures taken in response (e.g. adding more independent directors, requiring a majority of directors who are not employed as employees or managers, etc.) shall be disclosed. For the information, please see Information of Directors on pages 6-10 of the annual report.

II. Remunerations to Directors, Supervisors, General Manager and Vice General Manager for the Latest Year

A. Remuneration to Directors

Dec. 31, 2025; Unit: in Thousands of New Taiwan Dollars

Title	Name	Remuneration to Directors								Sum of A, B, C and D, and Percentage of After-tax Profit that the sum accounts for		Relevant Remunerations Received by Directors also Working as Employees								Sum of A, B, C, D, E, F and G, and Percentage of After-tax Profit that the sum accounts for		Whether to receive any remuneration from reinvestees, rather than subsidiaries
		Compensation (A)		Retirement Pension (B)		Remuneration to Directors (C)		Business Execution Costs (D)				Salary, Bonus, Special Allowance, etc. (E)		Retirement Pension (F)		Remuneration to Employees (G)						
		iST	All companies included in the financial report	iST	All companies included in the financial report	iST	All companies included in the financial report	iST	All companies included in the financial report	iST	All companies included in the financial report	iST	All companies included in the financial report	iST		All companies included in the financial report		iST	All companies included in the financial report			
															Cash	Stock	Cash	Stock				
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-Cheh	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	Lo 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	Lou 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

1. Please specify the policy, system, standard and structure for remuneration payments to independent directors, and explain their responsibilities, assumed risks and contributed time as well as the correlation between these factors and remuneration

payment amounts: Remunerations to independent directors of iST are determined based on results of performance evaluation and in accordance with the articles of incorporation. The remuneration committee also reviews the participation in corporate operation and contribution value of each director so as to connect the reasonableness and fairness of performance risks with the remuneration received. The committee also takes into account iST's business performance and general remuneration standards of other entities in the same industry, and then submit a proposal of remuneration to the board of directors for its resolution.

2. Remunerations received by directors of iST for their services provided to all companies in the financial report for the latest year, except those disclosed in the above table: None

Note: 1. Amount of retirement pensions paid actually in 2025: None.

2. Allocated or appropriated retirement pensions recognized as expenses in 2025: NTD 43 thousand.

B. Remuneration to Supervisors: N/A because iST set up Audit Committee to replace supervisors in 2019

C. Remuneration to General Manager and Vice General Managers

Dec. 31, 2025 ; Unit: in Thousands of New Taiwan Dollars

Title	Name	Salary (A)		Retirement Pension (B)		Bonus, Special Allowance, etc. (C)		Remuneration to Employees (D)				Sum of A, B, C and D, and Percentage of After-tax Profit that the Sum is Accounted for (%)		Remuneration received from reinvestees, rather than subsidiaries, or from the parent company
		iST	All companies included in the financial report	iST	All companies included in the financial report	iST	All companies included in the financial report	iST		All companies included in the financial report		iST	All companies included in the financial report	
								Cash	Stock	Cash	Stock			
General Manager	Yu Wei-Pin	44,774	44,774	324	324	0	0	0	0	0	0	45,098 12.29%	45,098 12.29%	None
Senior Vice President of Reliability Engineering Division	Tseng Shao-Chun													
Vice General Manager of Finance and Accounting Division	Lin Yu-Sang													
Senior Vice General Manager of Management Division (Note 3)	Chen Wen-Yin													

Note: 1.Amount of retirement pensions paid actually in 2025: None

2. Allocated or appropriated retirement pensions recognized as expenses in 2025: NTD 324 thousand

3. Senior Vice General Manager of Management Division Chen Wen-Yin Promoted in 115.4.1

Range of Remunerations

Levels of Remunerations to Each General Manager and Vice General Manager of iST	Names of General Manager and Vice General Manager	
	iST	All companies in the financial report
Below NTD 1,000,000	None	None
NTD 1,000,000 (inclusive) ~NTD 2,000,000 (exclusive)	None	None
NTD 2,000,000 (inclusive) ~NTD 3,500,000 (exclusive)	None	None
NTD 3,500,000 (inclusive) ~NTD 5,000,000 (exclusive)	None	None
NTD 5,000,000 (inclusive) ~NTD 10,000,000 (exclusive)	Vice General Manager Lin Yu-Sang Senior Vice General Manager Chen Wen-Yin	Vice General Manager Lin Yu-Sang Senior Vice General Manager Chen Wen-Yin
NTD 10,000,000 (inclusive) ~NTD 15,000,000 (exclusive)	Senior Vice President Tseng Shao-Chun	Senior Vice President Tseng Shao-Chun
NTD 15,000,000 (inclusive) ~NTD 30,000,000 (exclusive)	General Manager Yu Wei-Pin	General Manager Yu Wei-Pin
NTD 30,000,000 (inclusive) ~NTD 50,000,000 (exclusive)	None	None
NTD 50,000,000 (inclusive) ~NTD 100,000,000 (exclusive)	None	None
Above NTD 100,000,000	None	None
Total	4 persons	4 persons

D. Names of Managers Distributing Remunerations to Employees in 2025, and the Status of Distribution

Dec. 31, 2025 Unit: in Thousands of New Taiwan Dollars

	Title	Name	Amount of Shares	Amount of Cash	Total	Ratio of Total to After-tax Profit
Managers	General Manager	Yu Wei-Pin	0	0	0	0%
	Senior Vice President (Note 3)	Chen Wen-Yin				
	Vice General Manager	Lin Yu-Sang				
	Assistant Manager	Lee Chang-Pin				
	Senior Vice President	Tseng Shao-Chun				
	Assistant Manager	Hsu Ju-Hung				
	Assistant Manager	Tseng Ta-Lin				
	Division Director	Huang Yin-Hao				
	Special Assistant (Note 1)	Lin Hsiu-Mei				
	Division Director	Wang Shang-Chieh				
	Division Director	Wang Yu-Min				
	Assistant Manager	Wang Kuo-Feng				
	Special Assistant (Note 2)	Cheng Chun-Yen				
	Material Analysis Expert	Pao Chung-Hsing				
	Director of Failure Analysis Engineering Division	Shen Shih-Hsiung				
	Associate	Tseng Sheng-Yu				
	Special Assistant (Note 2)	Liang Shih-Chang				
	Division Director (Note 3)	Chien Feng-Chun				
	Special Assistant (Note 4)	TSUI, KO-WEN				

Note : 1. Special Assistant Lin Hsiu-Mei resigned from her post on May 4, 2025.

2. Special Assistant Cheng Chun-Yen resigned on her post on July 31, 2025.

3. Senior Vice President of Management Division Chen Wen-Yin assumed her post on April 1, 2026.

E. We hereby compare and analyze what percentage of the after-tax profit indicated in the individual or separate financial statements is accounted for by the total remunerations paid by iST and all companies contained in the consolidated financial statements to the directors, General Manager and Vice General Managers of iST for the latest 2 years, and also explain the remuneration policy, standards and combination for remuneration payments, the procedure of determining remuneration, and the connection with business performance and future risks.

1. Analysis of the percentage of iST's net profit that the total remuneration amount paid, for the latest 2 years, by iST and all companies contained in the consolidated financial statements to the directors, General Manager and Vice General Managers of iST is accounted for:

Unit: In Thousands of New Taiwan Dollars

Item/ Title	iST				All companies in the consolidated financial statements				Percentage of increase or decrease
	2024		2025		2024		2025		
	Total	After-tax profit that the sum accounts for	Total	After-tax profit that the sum accounts for	Total	After-tax profit that the sum accounts for	Total	After-tax profit that the sum accounts for	
Remuneration to directors	33,049	6.90	31,166	8.45	33,049	6.90	31,166	8.45	1.55
Remuneration to General Manager and Vice General Manager	44,671	9.27	45,098	12.29	44,671	9.27	45,098	12.29	3.02
After-tax profit	481,739	-	367,079	-	481,739	-	367,079	-	-

2. Remuneration policy, standards and combination for remuneration payments, the procedure of determining remuneration, and the connection with business performance and future risks:

(1) Remuneration Policy, and Standards and Combination for Remuneration Payments

<1> Except as otherwise stipulated by law and the Articles of Incorporation of the Company, the remuneration for directors is handled in accordance with the "Performance Assessments and Compensation Levels of Directors, Committee Members, and Managerial Officers." The total amount of remuneration for directors is managed in accordance with Article 18 of the Articles of Incorporation, with an allocation not exceeding 3% as director remuneration.

<2> The performance of the overall board of directors, the functional committees, and individual directors is evaluated annually in accordance with the "Rules for Performance Evaluation of Board of Directors and Functional Committees." The evaluation results are submitted to the remuneration committee as a reference for the distribution of director remuneration and are subsequently submitted to the board of directors for discussion based on the committee's resolution.

The formula used to calculate the remuneration to an individual director is as follows:

$$\text{X} \frac{\text{Total amount of directors' remuneration resolved by the board of directors}}{\text{Number of rights owned by an individual director}} \\ \text{Total number of rights owned by all the directors participating in distribution}$$

(2) As part of the remuneration to iST managers, various subsidies and bonuses are provided in iST's regulations of wages and salaries to reward the employees for their hard work. Bonuses are provided based on the annual business performance, financial conditions and business operations of iST and work performance of each individual. When iST has any profit for the current year, an amount of no less than 3% of the profit shall be allocated as employees' remuneration in accordance with Article 18 of the articles of incorporation. iST uses results of the performance assessment conducted in accordance with the Regulations of Performance Management to be the basis of reference for granting bonuses to managers. Items evaluated for performance assessment of managers are divided into the following:

<1> Financial performance indicators: Share of contribution made by each business group towards profits of iST based on the management income statement of iST, and the goal achievement rate with respect to managers

<2> Non-financial indicators: Abilities for achievement of iST core values and operation management, and participation in sustainable operation (e.g. talent cultivation and employee retention), both of which are taken into account for calculation of the remuneration paid for operation performance, in the remuneration system to be reviewed from time to time based on the status of actual business operation and applicable laws and regulations

<3> Quality and risk: Status of compliance with laws and regulations

(3) The remuneration package of iST is provided pursuant to the organizational regulations of the salary and remuneration committee. It contains cash remuneration, stock option, profit sharing, stock ownership, retirement benefits, severance pay, allowances and other measures offering substantial rewards. The scope of the remuneration package is consistent with that of the remunerations to directors and managers provided in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

3. Procedure of Determining Remuneration

- (1) iST uses results of the evaluation made in compliance with the Regulations for Evaluation of Performance of the Board of Directors and the Regulations of Performance Management applicable to managers and employees to evaluate the salaries and remunerations paid to directors and managers. Salaries and remunerations to Chairman and General Manager are determined based on business performance of iST and approved by the board of directors. To fully reflect the status of achievement of corporate performance indicators, the performance of Chairman is evaluated based on corporate operation, governance and financial conditions based on results of the annual performance indicators. The evaluation covers 3 indicators, i.e. pretax profit, customer satisfaction and corporate governance. The evaluation of performance of General Manager covers operational safety management, supervision of financial plans, revenue management, enhancement of internal controls, implementation and management of quality assurance and other duty-related performance objectives.
- (2) Results of self-evaluation made in 2025 by board members, directors and members of each functional committee respectively were above standard. Based on the result of the evaluation made by iST in 2025 for managers, the performance of all managers were either satisfactory or above the expected requirements for goals. The evaluation results based on the annual corporate performance indicators have reached the highest standard.
- (3) Assessment of performance and reasonableness of remuneration for directors and managers are evaluated and reviewed by the salary and remuneration committee and the board of directors periodically every year by taking into account the ratio of individual performance achievement and the contribution towards iST and reviewing the overall business performance of iST and future risks and development trends of the industry. For reasonableness of remuneration, the remuneration system is reviewed from time to time based on the status of actual business conditions and applicable laws, and the current trends of corporate governance are also considered to achieve a balance between sustainable operation and risk control. The actual amount of remunerations paid to directors and managers in 2025 was reviewed by the salary and remuneration committee and determined by the board meeting.

4. Connection with Business Performance and Future Risks

- (1) The status of overall business performance of iST is considered primarily for review of remuneration policy related payment standards and systems. To promote the overall organizational effects of the board of directors and levels of managements, the payment standards are determined based on the performance achievement ratio and contribution. Remuneration standards in the industry are also taken into account to ensure that the remuneration to managements of iST is competitive enough to retain management talents.

- (2) The performance of managers, which is evaluated based on their management and prevention of potential risks within their duties as well as their actual performance, is associated with relevant policies with respect to human resources and remunerations. Important managerial policies are implemented only after all risks have been considered. Results of relevant policies reflect profitability of iST while remunerations to managements relate to performance of risk control.
- (3) Remunerations paid by iST and its subsidiaries to their directors, General Manager and Vice General Manager include long-term rewards, which are given in the form of cash and are not paid in full in the current year when the profit is allocated since they shall assume future operational risks together with iST.

III. Corporate Governance Practices

(1) Operation of Board of Directors

1、As of the date of print of the annual report in 2025, 10 board meetings were held and the directors present are as follows:

Title	Name	Times for which the person has been presented at the meeting B	Times for which the person has been authorized as a proxy to be present at the meeting	Rate of attendance (%) 【B/A】	Remarks
President	Han Sheng Investment Co., Ltd. Yu Wei-Pin	10	0	100%	Reelected on 2024.6.14
Director	Tu Chung-Cheh	9	0	90%	Reelected on 2024.6.14
Director	Hui Long Co., Ltd. Chen Ching-Chuo	10	0	100%	Reelected on 2024.6.14
Director	Kai Ou Investment Co., Ltd. Chen Yang-Kuang	10	0	100%	Reelected on 2024.6.14
Director	Liu Fu-Han	10	0	100%	Reelected on 2024.6.14
Director	Lo Wen-Hao	10	0	100%	Reelected on 2024.6.14
Independent Director	Wang Chih-Hung	9	1	90%	Reelected on 2024.6.14
Independent Director	Hung Wen-Ming	10	0	100%	Reelected on 2024.6.14
Independent Director	Lou Yung-Chien	10	0	100%	Reelected on 2024.6.14
Independent Director	Yu Chuo-Min	10	0	100%	Reelected on 2024.6.14
Independent Director	HSIEH, PEI-CHUAN	10	0	100%	Appointed on 2024.6.14

Other Matters Required to be Recorded:

1. In case of the board meeting in any of the following situations, the date and term of the board meeting, content of the motion, all independent directors' opinion and the measures taken by iST based on their opinions shall be specified.

(1) Matters stated in Article 14-3 of the Securities and Exchange Act:

The provisions of Article 14-3 of the Securities and Exchange Act are not applicable as iST has set up the audit committee. For relevant information, please refer to Operation of Audit Committee in the annual report.

(2) Resolutions, except for the aforementioned matters, which independent directors object to or provided with qualified opinion for at the board meeting, and such objection or opinion has been recorded in the minutes or a written statement: None

2 .In case of any director avoiding a motion based on a conflict of interest, specify the name of the director, the content of the motion, the reason for avoidance based on the conflict of interest, and status of participation in voting:

Name of Director	Content of Motion	Opinions of Independent Directors, and Measures Taken by iST based on the opinions	Reason for evasion based on conflict of interest	Status of participation in voting
Chairman Yu Wei-Pin	Review of adjustment of high-ranking officers' wages for 2025	None	He has a conflict of interest in the motion because he is Chairman and General Manager of iST.	For avoiding the conflict of interest, he did not participate in neither discussion nor voting.
	Review of distribution of mid-year performance bonuses to high-ranking officers of iST for 2025	None		
	Review of distribution of year-end performance bonuses to high-ranking officers of iST for 2025	None		
	Review of adjustment of high-ranking officers' wages for 2026	None		
Chairman Yu Wei-Pin Director Chen Ching Chuo Tu Chung- Cheh Liu Fu-Han Lo Wen-Hao Independent Director Hung Wen- Ming Lo Yung- Chien HSIEH, PEI- CHUAN	In order to facilitate the equity dispersion plan for the future listing (or listing on the OTC) of its subsidiary, Yijin Technology Co., Ltd., the Company and its subsidiary, Pinwen Co., Ltd., intend to waive their right to subscribe to the first cash capital increase of Yijin Technology in 2026.	None	Because of having a stake in this case	For avoiding the conflict of interest, he did not participate in neither discussion nor voting.

3. TWSE/TPEX listed companies are required to disclose the evaluation cycle and period with respect to the self-assessment (or peer assessment) made by the board of directors, the scope, method and content of evaluation, and relevant information, and complete the following table for the assessment conducted by the board of directors.

Evaluation Cycle (Note 1)	Evaluation Period (Note 2)	Evaluation Scope (Note 3)	Evaluation Method (Note 4)	Evaluation Content (Note 5)
Implemented once a year	2025.1.1~2025.12.31	<ol style="list-style-type: none"> 1. Performance of the board of directors 2. Performance of board directors 3. Performance of the audit committee 4. Performance of the salary and remuneration committee 5. ESG Steering Committee performance evaluation 	<ol style="list-style-type: none"> 1. Internal self-evaluation of the board of directors 2. Self-evaluation of board directors 3. Peer evaluation 	<ol style="list-style-type: none"> 1. Content of evaluation with respect to the performance of the board of directors <ol style="list-style-type: none"> a. Level of participation in corporate operation b. Enhancement of quality in terms of decision-making of the board of directors c. Composition and structure of the board of directors d. Election and continuous training of directors e. Internal control f. Other items 2. Content of evaluation with respect to the performance of board directors: <ol style="list-style-type: none"> a. Mastering corporate objectives and tasks b. Understanding responsibilities and duties of directors c. Level of participation in corporate operation d. Management and communication for enhancement of internal relationship f. Professional and continuous training of directors g. Internal control h. Other items 3. Content of evaluation with respect to the performance of the audit committee: <ol style="list-style-type: none"> a. Level of participation in corporate operation b. Understanding responsibilities and duties of a functional committee c. Enhancement of quality in terms of decision-making of functional committees d. Composition and structure of a functional committee e. Internal control 4. Content of evaluation with respect to the performance of the salary and remuneration committee: <ol style="list-style-type: none"> a. Level of participation in corporate operation b. Understanding responsibilities and duties of a functional committee c. Enhancement of quality in terms of decision-making of functional committees d. Composition and structure of a functional committee e. Other items 5. Content of evaluation with respect to the performance of the ESG Steering Committee: <ol style="list-style-type: none"> a. Level of participation in corporate operation b. Understanding responsibilities and duties of the ESG Steering Committee c. Enhancement of quality in terms of decision-making of functional committees d. Composition and member election of the ESG Steering Committee e. Internal control

- Note 1 To provide with the cycle of conducting the assessment of the board of directors (e.g. once a year)
- Note 2 To provide with the period for which the board of directors is assessed (e.g. evaluating the performance of the board of directors from Jan. 1, 2019 to Dec. 31, 2019)
- Note 3 The scope of evaluation includes evaluation of the performance of the board of directors, individual board directors and functional committees.
- Note 4 Methods of evaluation include internal self-evaluation of the board of directors, self-evaluation of board directors, peer evaluation, and performance evaluation conducted by an external professional institute, expert or in any other manner.
- Note 5 The content of evaluation includes at least the following items based on the scope of evaluation:
- i. Evaluating performance of the board of directors: It contains at least level of participation in corporate operation, quality of decision making of the board of directors, composition and structure of the board of directors, election and continuous training of directors, internal control, etc.
 - ii. Evaluating performance of individual board directors: It contains at least mastering corporate objectives and tasks, understanding responsibilities and duties of directors, level of participation in corporate operation, management and communication for enhancement of internal relationship, professional and continuous training of directors, internal control, etc.
 - iii. Evaluating performance of functional committees: It contains level of participation in corporate operation, understanding responsibilities and duties of the functional committee, quality of decision making of the functional committee, composition of the functional committee, election and appointment of committee members, internal control, etc.

The evaluations made with respect to the board of directors are as follows:

(1) Self-evaluation by the Board of Directors for its Performance in 2025:

Self-evaluation Questionnaire for Performance of the Board of Directors: It contained 6 aspects, i.e. A. level of participation in business operation of iST, B. enhancement of quality of the decisions made by the board of directors, C. composition and structure of the board of directors, D. election of directors and continuing training programs for directors, and E. internal control, F. other items, all of which included 46 items to be evaluated. Except the following 3 items, which were graded as “4: Excellent (I agree)” and “3: Fair (neutral),” other items were graded as “5: Very Excellent (I strongly agree).”

Evaluated Items	Evaluation Result
1. The director (excluding the proxy thereof) attended all board meetings generally. (For example, the attendance rate is 80%, which is “3: Fair.”	4: Excellent (I agree.)
2. The director attended all meetings of shareholders generally. (For example, the attendance rate is 1/2, which is “3: Fair.”	4: Excellent (I agree.)
15. The frequency of board meetings is appropriate (e.g., board meeting held at least six times a year is considered “3: Fair”).	4: Excellent (I agree.)

Improvement approach: 1. Each director usually attended all board meetings and all meetings of shareholders and has been encouraged to be 100% present at all board meetings and meetings of shareholders.

2. Increase the frequency of board meetings.

(2) Self-evaluation by Board Members for their Performance in 2025:

Self-evaluation Questionnaire for Performance of Board Members: It contained 7 aspects, i.e. A. understanding of corporate goals and tasks, B. awareness of a director’s duties, C. level of participation in business operation of iST, D. internal relation development and communication, E. specialty of and continuing training programs for directors, and F. internal control, G. other items, all of which included 24 items to be evaluated. Except the following item, other items were graded as “5: Very Excellent (I strongly agree).”

Evaluated Items	Evaluation Result
7. The director (excluding the proxy thereof) attended all board meetings generally. (For example, the attendance rate is 80%, which is “3: Fair.”	9 board members gave it “5: Very excellent (I strongly agree),” while 2 member gave it “4: Excellent (I agree)”.

Improvement approach: 1. Each director usually attended all board meetings and has been encouraged to be 100% present at all board meetings.

(3) Self-evaluation by the Audit Committee for its Performance in 2025:

Self-evaluation Questionnaire for Performance of Audit Committee: It contained 5 aspects, i.e. A. level of participation in business operation of iST, B. awareness of the functional committee’s duties, C. enhancement of quality of the decisions made by the functional committee, D. composition of the functional committee and election of committee members, and E. internal control, all of which included 22 items to be evaluated. Except the following item, which was graded as “4: Excellent (I agree),” other items were graded as “5: Very Excellent (I strongly agree).”

Evaluated Items	Evaluation Result
1. The committee member (excluding the proxy thereof) attended all meetings of the functional committee generally. (For example, the attendance rate is 80%, which is “3: Fair.”)	4: Excellent (I agree.)

Improvement approach: 1. Each committee member usually attended all meetings of the audit committee and has been encouraged to be 100% present at all meetings of the audit committee.

(4) Self-evaluation by the Salary and Remuneration Committee for its Performance in 2025:

Self-evaluation Questionnaire for Performance of Salary and Remuneration Committee: It contained 5 aspects, i.e. A. level of participation in business operation of iST, B. awareness of the functional committee’s duties, C. enhancement of quality of the decisions made by the functional committee, and D. composition of the functional committee and election of committee members, F. other items, all of which included 20 items to be evaluated. All items were graded as “5: Very Excellent (I strongly agree).”

The salary and remuneration committee will be well-run continuously to evaluate the policies and systems for the salaries and remunerations paid to directors and managers professionally and objectively, and provide the board of directors with suggestions for reference for making decisions relevant to salaries, remunerations, and performance objectives.

(5) Self-evaluation by the ESG Steering Committee for its Performance in 2025:

Self-evaluation Questionnaire for Performance of the ESG Steering Committee : Self-evaluation Questionnaire for Performance of Audit Committee: It contained 5 aspects, i.e. A. level of participation in business operation of iST, B. awareness of the functional committee’s duties, C. enhancement of quality of the decisions made by the functional committee, D. composition of the functional committee and election of committee members, and E. internal control, all of which included 20 items to be evaluated. All items were graded as “5: Very Excellent (I strongly agree).”

4. Objectives for strengthening functions of the board of directors for the current and latest year, and evaluation of implementation of the objectives

(1) Strengthening functions of the board of directors, and evaluation of implementation of the objectives:

Strengthening functions of the board of directors	Evaluation of implementation of the objectives
Establishment of the salary and remuneration committee	iST has set up a salary and remuneration committee to assist the board of directors in evaluating, establishing and reviewing policies, systems, standards and structures with respect to performance of directors and managers and their wages and remunerations. The salary and remuneration committee holds at least 2 meeting per year.
Establishment of the audit committee	iST has set up an audit committee. The audit committee, which is composed of 5 independent directors, holds at least a meeting every quarter, responsible for ensuring fair expression of the financial report of iST, election (dismissal), independence and performance of CPAs, implementing the internal control effectively, having iST comply with applicable laws and rules, controlling existing or potential risks of iST, etc.
Establishment of the ESG Steering Committee	In 2023, the Company established an ESG Steering Committee consisting of three members: the Chairman of the Board and two independent directors. The committee's responsibilities include assisting the Board of Directors in promoting risk assessments and response strategies across environmental, social, and corporate governance dimensions to achieve sustainable operations. The committee convenes at least one meeting annually and reports to the Board of Directors in accordance with the Corporate Governance Best Practice Principles, submitting its proposals to the Board for approval.
Strengthening of corporate governance, and enhancement of information transparency	iST has established its corporate governance practice principles and the ethical corporate management practice principles, and also appointed the corporate governance officer on 2022.11.02. Specific personnel have been designated to take charge of collection and disclosure of information for iST, implementation of the system of spokespersons and updating relevant information on iST's website periodically.
Enhancement of execution and operation of the board of directors	iST has established the board meeting agenda rules. The board of directors has some members who are financial, legal, commercial professionals in order to strengthen functions of the board of directors and enhance execution and operation of the board of directors.
Improvement of communication with stakeholders	iST has a spokesperson and a deputy spokesperson who serve as the channels for stakeholders to communicate with iST. The shareholders' meeting accepts proposals from shareholders every year. Shareholders may file applications during the period of acceptance. The proposal are reviewed by the board of directors and resolved at the shareholders' meeting in accordance with applicable regulations.

(2) Operation of Audit Committee:

The Audit Committee is composed of 5 members, all of whom are independent directors. It holds a meeting per quarter periodically prior to a board meeting to review implementation of the internal control system and internal audit as well as material financial transactions, and communicate and exchange opinions with CPAs to supervise business operation of iST and risk control.

1. The key tasks of the Audit Committee for 2025 are as follows:

- (1) Review of the financial statements of each quarter;
- (2) Establishment or revision of the internal control system and relevant important regulations;
- (3) Assessment of effectiveness of the internal control system;
- (4) Revision of the Procedures for Acquisition or Disposal of Assets;
- (5) Revision of the Procedures for Loaning of Funds and Making of Endorsements/Guarantees;
- (6) Review and approval of transactions involving significant assets or derivatives of iST;
- (7) Public offering, issuance or private placement of the securities with the nature of equity interests;
- (8) Matters involving interests of the director;
- (9) Corporate management, information security and risk management;
- (10) Review the independence, suitability, and changes concerning the Company's CPAs.
- (11) Other important matters provided by regulations of iST or the competent authority.

2. Operation of Audit Committee:

As of the date of print of the annual report in 2025, the audit committee held 7 meetings (A) and independent directors present are as follows:

Title	Name	Times for which the person has been presented at the meeting (B)	Times for which the person has been authorized as a proxy to be present at the meeting	Rate of attendance (%) (B/A) (Note)	Remarks
Independent Director	Lo Yung-Chien	7	0	100%	Re-elected on 2024.6.14
Independent Director	Hung Wen-Ming	7	0	100%	Re-elected on 2024.6.14
Independent Director	Wang Chih-Hung	6	1	86%	Re-elected on 2024.6.14
Independent Director	Yu Chuo-Min	7	0	100%	Re-elected on 2024.6.14
Independent Director	HSIEH, PEI-CHUAN	7	0	100%	Appointed on 2024.6.14

Other Matters Required to be Recorded:

In case of the audit committee in any of the following situations, the date and term of the board meeting, content of the motion, resolution results by the audit committee, and the measures taken by iST based on the opinion of the audit committee shall be specified.

(1) Matters stated in Article 14-5 of the Securities and Exchange Act:

Date and Term of Board of Directors	Date and Term of Audit Committee	Content of Motion and Resolution Result
2025.03.07 12nd-term 6 th meeting	2025.03.07 3rd-term 5 th meeting	<ol style="list-style-type: none"> 1. Assessment of effectiveness of iST's internal control system for 2024 and statement on internal control system. 2. Revision of iST's internal control system and its enforcement rules of internal auditing. 3. Financial statements for the fiscal year 2024. 4. Proposal for the distribution of profits for the fourth quarter of fiscal year 2024. 5. Proposal for the distribution of profits for the fiscal year 2024. 6. Amendment to certain provisions within the company's "Procedures for the Assets Acquisition or Disposal." 7. Decision to discontinue the cash capital increase for the private placement of common stock as approved by the 2024 Annual Shareholders' Meeting. 8. Proposal for a cash capital increase through private placement of common stock. 9. Proposal for the disposal of the company's equity stake in BTL. 10. Establishment of the record date for capital increase pertaining to employee stock option certificates issued in 2021 for portions that employees have exercised. 11. Transactions involving derivative financial instruments. 12. Proposal to replace the company's certified public accountant due to internal adjustments within the accounting firm. 13. Review of the independence and competence assessment results of the company's certified public accountant and the non-assurance services provided by the accounting firm to the company. <p>Result of the resolution by the audit committee: All committee members present at the meeting adopted the resolution unanimously. Measures taken by iST based on the opinion of the audit committee: N/A Result of the resolution by the board of directors: All directors present at the meeting adopted the resolution unanimously.</p>
2025.05.09 12nd-term 9 th meeting	2025.05.09 3rd-term 6 th meeting	<ol style="list-style-type: none"> 1. Consolidated financial statements for the first quarter of fiscal year 2025. <p>Result of the resolution by the audit committee: All committee members present at the meeting adopted the resolution unanimously. Measures taken by iST based on the opinion of the audit committee: N/A Result of the resolution by the board of directors: All directors present at the meeting adopted the resolution unanimously.</p>
2025.08.07 12nd-term 10 th meeting	2025.08.07 3rd-term 7 st meeting	<ol style="list-style-type: none"> 1. Establishment of the company's "Procedure for the Treasury Shares Redemption." 2. Revision of iST's internal control system and its enforcement rules of internal auditing 3. Consolidated financial statements for the second quarter of fiscal year 2025. 4. Proposal for the registration cancellation and alteration of shares repurchased by the company during the seventh round of transactions on the over-the-counter market. 5. Proposal for the issuance of new shares through a cash capital increase in 2025. 6. Proposal for a cash capital increase for INTEGRATED SERVICE TECHNOLOGY INC. - Samoa. 7. Proposal for INTEGRATED SERVICE TECHNOLOGY INC. - Samoa to participate in a cash capital increase for the Korean company, Hunet Plus Co., Ltd. 8. Transactions involving derivative financial instruments. <p>Result of the resolution by the audit committee: All committee members</p>

		present at the meeting adopted the resolution unanimously. Measures taken by iST based on the opinion of the audit committee: N/A Result of the resolution by the board of directors: All directors present at the meeting adopted the resolution unanimously.
2025.11.07 12 nd -term 11 st meeting	2025.11.07 3 rd -term 8 th meeting	1. Proposal of 2025 Q3 consolidated financial statements 2. Proposal for derivative transactions. 3. Proposal for the company to dispose of (sublease) certain real estate usage rights to its subsidiary. Result of the resolution by the audit committee: All committee members present at the meeting adopted the resolution unanimously. Measures taken by iST based on the opinion of the audit committee: N/A Result of the resolution by the board of directors: All directors present at the meeting adopted the resolution unanimously.
2025.12.07 12 nd -term 12 nd meeting	2025.12.17 3 rd -term 9 th meeting	1. Audit plan for the fiscal year 2026. 2. Proposal for the company to participate in a cash capital increase for AnTek Certification Inc. 3. Transactions involving derivative financial instruments. Result of the resolution by the audit committee: All committee members present at the meeting adopted the resolution unanimously. Measures taken by iST based on the opinion of the audit committee: N/A Result of the resolution by the board of directors: All directors present at the meeting adopted the resolution unanimously.
2026.01.21 12 nd -term 13 rd meeting	2026.01.21 3 rd -term 10 th meeting	Revision of iST's internal control system and its enforcement rules of internal auditing Transactions involving derivative financial instruments. In alignment with the subsidiary Prosperity Power Technology Inc.'s future plans to apply for stock listing, the company and its subsidiary, Pin Wen Co., Ltd., propose to waive their subscription rights for the 2026 technology first cash capital increase. To accommodate the planning for the subsidiary Prosperity Power Technology Inc.'s future application for stock listing, the company proposes to undertake a partial release of shares held in Prosperity Power Technology Inc. Result of the resolution by the audit committee: Committee members present at the meeting adopted the resolution unanimously. Measures taken by iST based on the opinion of the audit committee: N/A Result of the resolution by the board of directors: Directors present at the meeting adopted the resolution unanimously.
2026.03.07 12 th -term 15 th meeting	2026.03.23 3 rd -term 11 th meeting	1. Assessment of effectiveness of iST's internal control system for 2025 and statement on internal control system. 2. Financial statements for the fiscal year 2025. 3. Proposal for the distribution of profits for the fiscal year 2025. 4. Decision to discontinue the cash capital increase for the private placement of common stock approved by the 2025 Annual Shareholders' Meeting. 5. Proposal for a cash capital increase through the private placement 6. Review of the independence and competence assessment results concerning the company's certified public accountant, as well as non-assurance services provided by the accounting firm to the company. Result of the resolution by the audit committee: All committee members present at the meeting adopted the resolution unanimously. Measures taken by iST based on the opinion of the audit committee: N/A Result of the resolution by the board of directors: All directors present at the meeting adopted the resolution unanimously.

(2) Resolutions that were not adopted by the audit committee and were however approved by two thirds or more of all directors, except for the aforementioned matters: None

2. In case of any independent director avoiding a motion based on a conflict of interest, specify the name of the independent director, the content of the motion, the reason for avoidance based on the conflict of interest, and status of participation in voting:

(1) 2026.1.21 Audit Committee:

Independent Director's Name: Hung Wen-Ming Independent Director 、 Lo Yung-Chien Independent Director 、 HSIEH, PEI-CHUAN Independent Director

Proposal Content: In order to facilitate the equity dispersion planning work related to the future application for listing (or listing on the OTC) of its subsidiary Yijin Technology Co., Ltd., our company and its subsidiary Pinwen Co., Ltd. intend to waive their subscription to Yijin Technology's first cash capital increase in 2026.

Reason for conflict of interest avoidance: I or two of my relatives have an investment relationship.

Voting participation: The aforementioned independent directors abstained from discussion and voting on this proposal.

3. Status of Communication between Independent Directors and the Internal Audit Director and CPAs (including important matters communicated with respect to the financial conditions and business status of iST, communication methods, and results)

- (1) Independent directors were able to communicate with the internal audit director and CPAs directly to understand financial conditions and business status of iST.
- (2) The chief auditor submits an audit report to independent directors periodically every month. For any doubt about the content of the report, the chief auditor and independent directors will have a discussion by telephone or mail any time. The chief auditor participates in the meeting of audit committee held by iST, and reports audit tasks and follow-ups to independent directors. The chief auditor also attends board meetings and reports internal audit tasks. In addition to providing the report every month and communicating at the audit committee meeting, the chief auditor may also hold a discussion meeting prior to the meeting of audit committee or based on the request made by independent directors.
- (3) CPAs attend the audit committee meeting each quarter to communicate for the quarterly financial statements and corporate governance and provide the latest financial and tax information. They also exchanged opinions with independent directors at the meeting. In addition to communicating at the audit committee meeting, CPAs may also hold a discussion meeting prior to the meeting of audit committee or based on the request made by independent directors

The matters communicated between independent directors and chief auditors as of the date of print of the annual report in 2025 and 2026 are summarized as follows:

Date of Audit Committee Meeting / Discussion	Key Points Communicated	Results communicated
2026.03.23	1. Implementation of the audits conducted from December 2025 to January 2026 and report on the results 2. Assessment of effectiveness of iST's internal control system for 2025 and statement on internal control system	No opinion at the meeting
2026.01.21	Implementation of the audits conducted in November 2025 and report on the results	No opinion at the meeting
2025.12.17	Implementation of the audits conducted in October 2025 and report on the results Audit plan for 2026	No opinion at the meeting
2025.11.07	Implementation of the audits conducted from July 2025 to September 2025 and statement on internal control system Internal Audit Deficiency Tracking Report	No opinion at the meeting
2025.08.07	Implementation of the audits conducted from April 2025 to June 2025 and report on the results	No opinion at the meeting
2025.05.09	Implementation of the audits conducted in March 2025 and report on the results	No opinion at the meeting
2025.03.07	1. Implementation of the audits conducted from December 2024 to January 2025 and report on the results 2. Assessment of effectiveness of iST's internal control system for 2024 and statement on internal control system 3. Sharing of internal control system and its enforcement rules of internal auditing.	No opinion at the meeting

The matters communicated between independent directors and CPAs as of the date of print of the annual report in 2025 and 2026 are summarized as follows:

Date of Audit Committee Meeting / Discussion	Key Points Communicated	Results communicated
2026.03.23	1. Result of the review of 2025 Q4 consolidated financial statements 2. Other communicated matters 3. Statement of independence 4. Key audit matters 5. Accountant rotation and audit quality index report (AQI Report)	No opinion at the meeting
2025.11.07	1. Result of the review of 2025 Q3 consolidated financial statements 2. Relevant matters communicated: Judgment and accounting estimates and other matters from the management authority	No opinion at the meeting

	<ul style="list-style-type: none"> 3. Statement of independence 4. Key audit matters (KAM) 5. Update of applicable laws and regulations 	
2025.08.07	<ul style="list-style-type: none"> 1. Result of the review of 2025 Q2 consolidated financial statements 2. Relevant matters communicated: Judgment and accounting estimates and other matters from the management authority 3. Statement of independence 4. Update of applicable laws and regulations 	No opinion at the meeting
2025.05.09	<ul style="list-style-type: none"> 1. Result of the review of 2025 Q1 consolidated financial Statements 2. Relevant matters communicated: Judgment and accounting estimates and other matters from the management authority 3. Independence statement 4. Introduction to legal updates 	No opinion at the meeting
2025.03.07	<ul style="list-style-type: none"> 1. Responsibilities of the governance unit 2. Scope and method of auditing 3. Significant accounting policies, significant accounting estimates, and significant events or transactions 4. Explanation of significant risks and key audit matters 5. Audit summary 6. Communication of relevant matters 7. Independence statement 8. Accountant Rotation and 2023 Audit Quality Indicators Report 	No opinion at the meeting

(3) State of iST's Implementation of Corporate Governance, Variance from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and Reasons for Such Variance

Evaluation Item	State of Implementation (Note)		Variance from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and Reasons for Such Variance	
	Yes	No		Summary
1. Has iST established and disclosed its corporate governance practice principles pursuant to the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		iST established the Corporate Governance Principles already on Nov. 2, 2022 and these Principles in accordance with the regulations provided by the competent authority and based on iST's actual needs. The Corporate Governance Principles were revised recently on Nov. 4, 2024 and disclosed in the Governance Section at the website of iST and in the Market Observation Post System for investors to review.	No major difference
2. Structure of Equity Interests of iST, and Shareholders' Equity				
(1) Has iST established an internal operating procedure to deal with shareholders' suggestions, questions, disputes and lawsuits and dealt with the aforementioned matters pursuant to the procedure?	V		(1) iST has disclosed the contact points responsible for such communication in the Services for Shareholders under the "Relationship with Investors" Section at its website for shareholders and investors to give their opinions and questions. iST has also appointed spokespersons, deputy spokespersons and stock affairs and legal affairs personnel to deal with and respond properly to any suggestions, questions, disputes and lawsuits relevant to shareholders.	No major difference
(2) Does iST have the list of both the key shareholders that actually control iST and the final controllers of the key shareholders?	V		(2) All directors and managers and the major shareholders holding more than 10% of iST shares are required to report to iST any changes in their shareholdings every month in accordance with regulations. iST obtains the list of shareholders through the stock agency on the date when stock transfer is suspended, and identifies the major shareholders and their final controllers based on distribution of shareholdings.	No major difference
(3) Has iST established and implemented a risk control and firewall mechanism with its affiliates?	V		(3) iST monitors its affiliates in accordance with the Internal Control System, the Regulations for Management of Subsidiaries, the Procedures for Acquisition or Disposal of Assets, the Procedures for Loaning of Funds and Making of Endorsements/Guarantees, the Rules Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises, and other relevant regulations and clearly divides duties and responsibilities of iST and its affiliates. iST has also established proper firewalls based on risk assessment and has implemented such monitoring consistently.	No major difference
(4) Has iST established internal practices to prohibit its internal personnel from taking advantage of any information not published publicly to trade securities?	V		(4) iST has established the Management Procedure for Dealing with Internal Material Information and Preventing Insider trading in accordance with applicable laws, which was adopted by the board of directors on Dec. 14, 2022, to prevent insiders from taking advantage of any unpublished information to trade securities.	No major difference
3. Composition and Duties of the Board of Directors				
(1) Has the board of directors established a policy of diversity for the composition of its members and implemented the policy thoroughly?	V		(1) iST has established rules for diversity of its board members in accordance with Article 20 of the Corporate Governance Principles. In the board of directors, the directors who also serve as managers of iST shall be no more than one third of seats of board directors. In addition, a diversity policy has also been prepared for the operation model and development requirements of the board of directors, including but not limited to the following: 1. Basic conditions and values: Sex, age, nationality and culture.	No major difference

Evaluation Item	State of Implementation (Note)		Variance from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies, and Reasons for Such Variance
	Yes	No	
		<p>2. Professional knowledge and skills: Specility-related background (e.g. law, accounting, industry, finance, marketing, and technology and science), professional skills, industrial experience, etc. iST's board members are selected through the strict selection and nomination procedures. At present, there are 11 directors (including 5 independent directors). They all have professional knowledge, skills and capacity necessary when performing their duties, including ability to make operational judgment, ability to make accounting and financial analysis, operation management ability, crisis management ability, industry know-how, international market perspective, leadership challenge and decision-making ability. For the diversity of the board members, please see page 12 of the annual report and visit the website of iST. Specific management objectives and the status of achievement thereof:</p> <p>(1) Seats of independent directors being more than 1/3 of seats of directors (Achieved)</p> <p>(2) Directors who also serve as managers of iST, being no more than one third of seats of directors (Achieved)</p> <p>(3) Term of office of an independent director not exceeding 3 years (Achieved)</p> <p>(4) Adequate diversified professional knowledge and skills (Achieved)</p> <p>(5) At lease one femal director included (Achieved)</p>	
(2) Does iST intend to establish any other functional committee, in addition to the salary and remuneration committee and the audit committee, in accordance with applicable laws?	V	(2) iST has established the ESG Steering Committee. It is in the 2 nd term. Chairman serves as the chairman of the Committee and leads the members of the Committee to work on relevant affairs.	No major difference
(3) Has iST established both the regulations for evaluation of the performance of the board of directors and the method of evaluation in order to conduct performance evaluation every year, report the evaluation result to the board of directors and use it as a reference for determining each director's remuneration and nominating a director to serve for the next term of office?	V	(3) iST established the Regulations for Evaluation of Performance of the Board of Directors on Aug. 6, 2020. The Regulations was revised recently on Dec. 26, 2024. Performance evaluation is conducted on the board, board members and functional committees at least once a year. Evaluation results are used as reference for remunerations of the board members and directors evaluated, and are disclosed in annual reports and on iST's website. Information, questionnaires and statistics about internal self-evaluation for iST's board, board members and functional committees performance evaluation 2025 were collected, distributed and conducted by relevant units. Evaluation results were reported to the board of directors on Mar. 23, 2026. For evaluation results of the performance of the board, board members and functional committees in 2025, please see pages 29-31 of the annual report.	No major difference
(4) Dose iST evaluate independence of CPAs periodically?	V	(4) The audit committee evaluates independence and competency of iST's independent CPAs every year. Not only does the audit committee request CPAs to provide the Statement of Independence and the Audit Quality Indicators (AQIs), but the committee also complies with Article 47 of the Certified Public Accountant Act and the Statement No. 10 of the Ethics for Professional Accountants of the R.O.C. when conducting the evaluation of independence. For evaluated items, please see Note (1). The result of the evaluation conducted in the latest year (2025) was approved by the audit committee on Mar. 23, 2026 and resolved at the board meeting.	No major difference

Evaluation Item	State of Implementation (Note)			Variance from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and Reasons for Such Variance
	Yes	No	Summary	
4. Has iST as a TWSE/TPEX listed company deployed a adequate and proper number of corporate governance personnel and designated a corporate governance officer to take charge of corporate governance-related matters (including but not limited to provision of data necessary for directors and supervisors to perform their duties, assistance provided for directors and supervisors in complying with laws and regulations, matters relevant to board meetings and shareholders' meetings, preparation of minutes of a board meeting and a shareholders' meeting, etc.)?	V		<p>(1) iST resolved at the board meeting on Nov. 2, 2022 to appoint Lin Yu-Sang, CFO at Finance and Accounting Division to serve as Corporate Governance Officer simultaneously. An adequate number of professional corporate governance personnel were also designated to be managed by the Corporate Governance Office to protect rights of shareholders and strengthen functions of the board of directors. For the continuing training programs participated by the Corporate Governance Officer in 2025, please see Note (2).</p> <p>(2) The Corporate Governance Officer has worked as a chief financial officer of a listed company for more than 3 years and met the qualifications required by applicable laws. The Corporate Governance Officer takes charge of corporate governance related matters, which shall at least include the following:</p> <ol style="list-style-type: none"> 1. Deal with matters relevant to board meetings and shareholders' meetings in accordance with applicable regulations. 2. Prepare minutes of board meetings and shareholders' meetings. 3. Assist directors in taking office and taking training programs. For the training programs taken by directors in 2025, please see Note (3). 4. Provide directors with the information required by them to perform their duties. 5. Assist directors in complying with applicable laws and regulations. 6. Report to the board of directors the results of his reviewing whether an independent director's qualifications are in compliance with applicable laws during nomination, selection and the term of office. 7. Deal with other matters indicated in the articles of incorporation or a contract. 	No major difference
5. Has iST established a communication channel for stakeholders (including but not limited to shareholders, employees, customers and suppliers) and created a section of stakeholders at the website of iST to properly respond to the concerns of stakeholders regarding important corporate social responsibility?	V		iST has created a section of stakeholders at the website of iST(https://esg.istgroup.com/sustainability.php?id=4&lang=tw) and designated contact persons to serve as the points of contact for customers/consumers, shareholders/investors, suppliers, employees, government agencies/other organizations and enterprises and communicate with stakeholders by responding to the important corporate social responsibility issues concerned by stakeholders, remaining unimpeded communication channels and respecting and protecting their legal rights.	No major difference
6. Has iST commissioned a professional stock affairs agent to deal with the matters relevant to a shareholders' meeting?	V		iST has commissioned Mega Securities Co., Ltd., a professional stock affairs agent, to deal with the matters relevant to a shareholders' meeting.	No major difference
7. Freedom of Information				
(1) Has iST built a website to disclose financial, business and corporate governance information?	V		(1) iST has built a website to disclose various financial conditions and corporate governance related information, which is provided for investors for reference (www.istgroup.com).	No major difference
(2) Has iST adopted any other method (e.g. a website with pages in English, specific personnel designated to take charge of collection and disclosure of information for iST,	V		(2) iST has set up a website with pages in English and has designated a specific department to collect and publish internal important information. Except as otherwise provided by applicable laws or regulations, internal important information shall be disclosed by the spokesperson or deputy spokesperson of iST in compliance with the spokesperson system. A special section for investor conferences at iST's website has	No major difference

Evaluation Item	State of Implementation (Note)			Variance from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and Reasons for Such Variance
	Yes	No	Summary	
<p>implementation of the spokesperson system, the process of investor conference placed on the website of iST, etc.) to disclose information?</p> <p>(3) Does iST announce and report its financial statements within 2 months after the end of each fiscal year, and announce and report its financial statements of the 1st, 2nd and 3rd quarters and the status of business operation of each month prior to the deadline stated in applicable regulations?</p>		V	<p>been established to provide relevant information for investors to download. The information is also disclosed in the Market Observation Post System in accordance with regulations.</p> <p>(3) iST has announced and reported the Q1, Q2, Q3 and annual financial reports and the status of business operation of each month within the period required by the applicable laws.</p>	To be adjusted based on demand in the future
<p>8. Does iST have any other information that will provide a better understanding of iST's operation of corporate governance (including but not limited to rights and interests of employees, caring for employees, investor relations, supplier relations, rights of stakeholders, status of further training of directors and supervisors, implementation of the risk management policy and risk measurement standards, implementation of a policy for customers, situations where liability insurance was acquired by iST for its directors and supervisors, etc.)?</p>	V		<p>(1) Please see V. Business Operation Overview "5 Labor Relations," and the Friendly Workplace section at iST's ESG website.</p> <p>(2) Investor relations: iST values interests of investors. Relevant information is announced in real time in the Market Observation Post System, designated by the competent authority, in accordance with regulations. In addition, iST also holds investor conferences periodically for investors to grasp iST's business trends and development planning. Two investor conferences were held in 2025, which gave the public an opportunity to communicate with its management group directly.</p> <p>(3) Supplier relations: iST has established its code of conduct for suppliers after taking into account the code of conduct provided by Responsible Business Alliance. Suppliers of iST are expected to comply with the code of conduct and relevant practices have been disclosed on the website of iST.</p> <p>(4) Rights of interested parties: iST maintains good communication channels with its employees, customers, suppliers and other interested parties. iST has also disclosed at its website the contact points, as communication channels for interested parties, with respect to employee relations, customer relations, supplier relations, investor relations and other organizations and enterprises.</p> <p>(5) Further training for directors and independent directors: iST arranges training programs for directors pursuant to the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies. In the year, 11 directors (including independent directors) have received more than 6 hours of training. For detailed training for directors in 2025, please see pages 43-44 of the annual report.</p> <p>(6) Implementation of risk management policies and risk assessment standards: iST has established the internal control system and internal operations in accordance with regulations, and conducted various risk management assessments in compliance with the system and operations in order to reduce and prevent all possible risks.</p> <p>(7) Implementation of customer policies: iST stays in close touch with customers to deal with customer complaints effectively.</p> <p>(8) Director liability insurance: iST has acquired liability insurance for directors and important personnel to reduce and disperse the risk resulting in major damage to iST and its shareholders due to their errors or negligence. Insurance coverage would be reported to the board of directors.</p>	No major difference

Evaluation Item	State of Implementation (Note)		Variance from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and Reasons for Such Variance
	Yes	No	
9. Please explain the improvements made already based on the results of corporate government assessment published by the Corporate Governance Center of Taiwan Stock Exchange, and specify the matters to be done and measures to be taken in priority for the items not improved yet. (Companies not listed as evaluated companies are not required to complete these tables.)			
<p>iST reviews the items below assessment standards every year immediately after the assessment result is published, and take measures to improve those items based on the latest corporate governance indicators published by the Corporate Governance Center of Taiwan Stock Exchange.</p> <p>A. Our organization has taken into account the findings of the most recent Corporate Governance Evaluation (12th edition) and has undertaken a thorough review of the evaluation indicators, implementing the requisite measures accordingly. All indicators are generally aligned with the evaluation requirements, and the principal areas identified for improvement have been successfully addressed. Moving forward, our organization will remain committed to further refining its corporate governance practices to elevate the overall quality of governance.</p> <p>B. Priorities and Measures for Unimproved Items: The priorities expected to be done in 2026, in response to the 12nd revision of corporate governance assessment indicators, are explained as follows:</p> <p>(1) iST has planned to designate the Audit Committee or a board-level functional committee (e.g. Risk Management Committee) to supervise risk management, and determined the risk management policies and procedures to be resolved by the board of directors to disclose the organization structure of risk management, and the procedures and operation of risk management. These disclosures are reported to the board of directors at least once a year.</p> <p>(2) The performance evaluation regulations established by iST stipulates that an external evaluation shall be conducted at least every 3 years. The status of implantation and results of the evaluation conducted already in the year or the past 2 years have been disclosed at iST's website or in the annual report.</p> <p>C. iST will continuously evaluate the feasibility of future improvement for the items below standards.</p>			

Note: No matter which box you put a check in, "Yes" or "No" for the Status of Operation, you shall still specify in the Summary field.

Note (1). CPA Independence Evaluation:

Evaluation Item	Evaluation Result
1. It is true that there is no financial interest between the CPA and iST directly or substantially indirectly.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. It is true that there is no substantially close business relationship between the CPA and iST.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. It is true that there is no potential employment relationship between the CPA and iST when the CPA conducts the audit on iST.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4. It is true that there is no debt between the CPA and iST.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5. It is true that the CPA has not received any valuable donation or gift (with the value exceeding that acceptable for general social etiquette) from iST or its director, supervisor or manager.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6. It is true that the CPA has not provided iST with the audit service for 7 successive years.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
7. It is true that the CPA does not own any share of iST.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8. It is true that the CPA or his/her spouse, dependents or audit team has not served as a director, supervisor or manager of iST or an officer who has material influence on audited cases during the audit period or within the latest 2 years, and definitely will not serve in any of the aforementioned positions for any audit period in the future.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9. It is true that the CPA has complied with Statement 10 of the Norm of Professional Ethics for Certified Public Accountant of the R.O.C. and obtained the declaration of independence issued by the CPA.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Note (2). Continuing Training Programs Participated by Corporate Governance Officers in 2025:

Title / Name	Institute	Name of Program	Hours
CFO/Lin Yu-Sang	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	The Institute of Internal Auditors	A Practical Examination of "Insider Trading" and "Financial Misreporting"	6
	Taiwan Corporate Governance Association	Investor Perspectives - Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3

Note (3). Continuing Training Programs Participated by Directors in 2025:

Name	Institute	Name of Program	Hours
Han Sheng Investment Co., Ltd. Representative: Yu Wei-Pin	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Investor Perspectives - Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3
Hui Long Co., Ltd. Representative: Chen Ching-Chuo	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Investor Perspectives - Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3

Tu Chung-Cheh	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Investor Perspectives – Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3
Liu Fu-Han	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Investor Perspectives – Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3
Kai Ou Investment Co., Ltd. Representative: Chen Yang-Kuang	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Investor Perspectives – Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3
Lo Wen-Hao	Taipei Foundation of Finance	Corporate governance program	6
Wang Chih-Hung	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Comprehensive Initiation of Corporate Innovation and Growth – Holistic Corporate Reform through Five Strategic Dimensions	3
Hung Wen-Ming	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Investor Perspectives – Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3
Lo Yung-Chien	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Trends in Generative AI, Risk Management, and Anti-Corruption Strategies	3
Yu Chuo-Min	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Global Strategies for Corporate Management	3
	Taiwan Institute of Directors	AI-Driven Industrial Digital Transformation and Business Innovation Applications	3
HSIEH, PEI-CHUAN	Taiwan Corporate Governance Association	Prevention of and response to insider trading	3
	Taiwan Corporate Governance Association	Investor Perspectives – Exploring Corporate Sustainable Transformation through ESG Investment and Financing	3

(4) Composition and Operation of the Salary and Remuneration Committee or Nomination Committee, if any:

(1). Information of the members comprising the salary and remuneration committee:

April 14, 2026

Requirements	Name	Professional Qualification and Experience	Independence	Number of public companies where the person also serves as an salary and remuneration committee member
Independent Director (Convenor)	Hung Wen-Ming	See the information disclosed in Professional Qualification and Experience and Status of Independence on page 11.	(1) He is not an employee of iST or any of its affiliates. (2) He is not a director or supervisor of iST or any of its affiliates.	0
Independent Director	Wang Chih-Hung		(3) The shares held by the person and his spouse or minor child(ren) or in the name of another person are not 1% or more of the total shares issued by iST, and He is not one of 10 largest shareholders. (4) He is not a spouse, a relative within the second degree of kinship, or a linear relative by blood within the third degree of kinship of the manager listed in (1) or any person listed in (2) or (3).	1
Others	Lee Tien-Hsiang		He has the work experience relevant to commerce, legal affairs, finance or accounting or required for corporate business. His education and work experience include Department of Business Administration, National Taiwan University; Graduate School of Management Science, National Chiao Tung University; Specialist/Junior Manager of China Development Industrial Bank; Assistant General Manager of Jing Ying Venture Capita	(5) He is not a shareholder directly holding 5% or more of issued shares of iST or one of 5 largest shareholders, and is not a director, supervisor or employee of any of the juristic person shareholders who is designated in accordance with Article 27 (1) or 27 (2) of the Company Act to serve as a director or supervisor of iST. (6) He is not a director, supervisor or employee of an entity that controls a majority of directors or voting shares of iST. (7) He is not Chairman, General Manger or an equivalent high-ranking executive of iST and is not a director, supervisor or employee of his spouse's company or institution. (8) He is not a director, supervisor or manager or a shareholder holding 5% or more shares of any company or institution with which iST has financial or business transactions. (9) He is not a professional or a proprietor, partner, director, supervisor or manager or spouse thereof of a sole proprietorship, partnership, company or institution that provides iST or any of its affiliates with audit service or with commercial, legal, financial or accounting service for remuneration in return for the latest 2 years. (10) He is not a spouse or a relative within the second degree of kinship of any other director.

(2). Information on Operation of Salary and Remuneration Committee:

(1) Members of the salary and remuneration committee total 3 persons.

(2) Term of office of these committee members: It is from Jul. 11, 2024 to Jun. 13, 2027. The salary and remuneration committee held 5 meetings (A) for the latest year and as of the date of print of the annual report. Qualifications and attendance of committee members are as follows:

Title	Name	Times for which the person has been presented at the meeting (B)	Times for which the person has been authorized as a proxy to be present at the meeting	Rate of attendance (%) (B/A)	Remarks
Independent Director	Wang Chih-Hung	5	0	100%	Re-elected on 2024.7.11
Independent Director	Hung Wen-Ming	5	0	100%	Re-elected on 2024.7.11
Others	Lee Tien-Hsiang	5	0	100%	Re-elected on 2024.7.11

Duties of Salary and Remuneration Committee:

The committee performs the following duties faithfully with the care of a good administrator and submits its suggestions to the board of directors for further discussion.

1. Determine and regularly review the policy, system, standards and structure concerning the performance evaluation for directors and managers, and the salaries and remunerations paid to them.
2. Regularly evaluate and determine the salaries and remunerations paid to directors and managers.

Other Matters Required to be Recorded:

1. Date and term of the board meeting, content of the motion, resolution results by the board of directors, and the measures taken by iST based on the opinion of the salary and remuneration committee if the board of directors does not adopt or amend the suggestions given by the salary and remuneration committee (and the difference and reason if the salary or remuneration adopted by the board of directors is better than that suggested by the salary and remuneration committee): No different opinion has been given against the results resolved by the board of directors.
2. Date and term of the salary and remuneration committee meeting, content of the motion, opinions of all committee members, and the measures taken based on the opinions of the members if any member objects to or provides with qualified opinion for at the meeting, and such objection or opinion is recorded in the minutes or a written statement: None of committee members have objected to or provided with qualified opinion against the results resolved.

(3). Date and term of meeting of salary and remuneration committee, content of motion, resolution result and the measures taken by iST based on opinions of committee members

Date of Meeting	Content of Motion
2025.02.27 6th-term 3 rd meeting	<ol style="list-style-type: none"> 1. Review of salaries of iST's high-ranking managers linked with key ESG performance indicators 2. Review of remuneration to employees of iST for 2024 3. Review of remuneration to directors of iST for 2024 <p>Resolution Result: All committee members present at the meeting adopted the resolution unanimously.</p>
2025.04.17 6th-term 4th meeting	<ol style="list-style-type: none"> 1. Review of distribution of mid-year performance bonuses to high-ranking officers of iST for 2025 <p>Resolution result: All committee members present at the meeting adopted the resolution unanimously.</p>
2025.7.30 6th-term 5th meeting	<ol style="list-style-type: none"> 1. Review of distribution of mid-year performance bonuses to high-ranking officers of iST for 2025 2. Review of the Company's Cash Capital Increase Subscription Matters <p>Resolution result: All committee members present at the meeting adopted the resolution unanimously.</p>
2025.12.09 6th-term 6th meeting	<ol style="list-style-type: none"> 1. Review of distribution of year-end performance bonuses to high-ranking officers of iST for 2025 <p>Resolution result: All committee members present at the meeting adopted the resolution unanimously.</p>
2025.02.10 6th-term 7th meeting	<ol style="list-style-type: none"> 1. Review of remuneration to directors of iST for 2025 2. Review of remuneration to employees of iST for 2025 3. Review of the salaries to high-ranking directors adjusted by iST in 2026 <p>Resolution result: All committee members present at the meeting adopted the resolution unanimously.</p>

(4). Information on Nomination Committee Members and Status of Operation: iST has not set up a nomination committee.

(5) Operation of the ESG Steering Committee:

1. The Company's ESG Steering Committee consists of three members: the Chairman of the Board and two independent directors. The members are appointed by a resolution of the Board of Directors. The committee meets at least once a year and reports to the Board of Directors in accordance with the Corporate Governance Best Practice Principles, submitting its proposals to the Board for resolution.

Title	Name	Expertise
Chairman (Convener)	Yu Wei-Pin	Business Management, Global Market Perspective
Independent Director	Hung Wen-Ming	Business Management, Sustainability Management
Independent Director	Lo Yung-Chien	Industry Knowledge, Risk Management

2. The responsibilities of the ESG Steering Committee are as follows:

- (1) Supervising the execution of ESG sustainability principles.
- (2) Appointing the Chief ESG Officer to conduct due diligence on ESG-related adverse events.
- (3) Ensuring the execution and track the effectiveness of the Company's sustainability policies.
- (4) Appointing the convener of the ESG Committee.
- (5) Annually reviewing and approving significant topics and performance of the ESG report.

3. The tenure of the incumbent committee members: Jul. 11, 2024 to Jun. 13, 2027.

4. Operation of the ESG Steering Committee:

The ESG Steering Committee held 5 meeting in the most recent year and up to the date of the annual report publication. The qualifications and attendance of the members are as follows:

Title	Name	Actual Attendance (B)	Proxy Attendance	Actual Attendance Rate (%) (B/A)	Remarks
Chairman	Yu Wei-Pin	5	0	100%	
Independent Director	Hung Wen-Ming	5	0	100%	
Independent Director	Lo Yung-Chien	5	0	100%	

(5) 1. State of Promotion of Sustainable Development, Variance from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and Reason for Variance

Promotion Item	Status of Operation (Note 1)			Variance from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and Reason for Variance
	Yes	No	Summary	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		<ol style="list-style-type: none"> 1. To fulfill its corporate social responsibility and align with international trends, the Company has designated the Board of Directors as the highest decision-making unit for sustainability issues. In 2022, the Company established an ESG Committee, chaired by the Chairman of the Board and comprising senior executives at the departmental level and above as committee members. This committee collectively reviews the Company's core business capabilities and develops medium- to long-term sustainability plans. 2. In 2023, the ESG Steering Committee was established. iST Chairman served as the convener and independent directors were members of the Committee. The Committee was established to guide and supervise the ESG Committee in taking sustainability initiatives, with an aim to cultivate a culture of corporate sustainability and fulfill its commitments to sound corporate governance, environmental protection, social responsibility, and stakeholder engagement. This enables the Board of Directors to fulfill its duty to protect the rights and interests of the Company, its employees, shareholders, and stakeholders, positioning iST as a responsible enterprise that meets the expectations of its customers, employees, and shareholders. 3. Under the ESG Committee, there are five subcommittees: the "Corporate Governance Subcommittee," the "Employee Care, Development, and Integrity Management Subcommittee," the "ESH Subcommittee," the "Sustainable Supply Chain Subcommittee," and the "Stakeholder and Social Care Subcommittee." These subcommittees guide the management indicators for the economic, environmental, and social dimensions of corporate social responsibility and supervise the "ESG Promotion Office" in executing performance management indicators in these domains. 4. The ESG Promotion Office is responsible for regularly identifying stakeholders, collecting and reviewing issues of concern to stakeholders, and assessing the performance of ESG initiatives. The office reports to the ESG Committee, with the convener of the ESG Committee presenting the sustainability performance and resolution plans to the Board of Directors at least once a year during the annual meeting. The Board then executes the relevant resolutions and provides the necessary resources. The 2025 execution status was reported to the Board of Directors on March 7, May 9, August 7, December 17, 2025. The directors reviewed the report from the promotion office, supervised the executions and objectives of the sustainability initiatives, and provided timely advice and suggestions for strategic adjustments to the promotion office. 5. For iST's governance structure and operational structure for its corporate sustainable development, please see the ESG Section at iST's website(https://esg.istgroup.com/?lang=tw). 	None

<p>2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?</p>	<p>V</p>	<p>1、According to the company's "Procedures Governing the Preparation, Verification, and Reporting of the Sustainability Report", we regularly disclose the major themes and impacts on the economy, environment, and people (including their human rights) identified by the company, with disclosure items and reporting requirements strictly in line with GRI/SASB/TCFD standards every year. We also refer to SDGs to set corresponding management goals for controlling ESG risks.</p> <p>2、The Company's ESG Committee has conducted risk assessments on significant issues based on major principles, and developed relevant risk management policies or strategies as follows:</p>	<p>None</p>														
		<table border="1"> <thead> <tr> <th data-bbox="667 421 778 510">Significant Issue</th> <th data-bbox="778 421 1082 510">Risk Description</th> <th data-bbox="1082 421 1378 510">iST Mitigation Measures</th> </tr> </thead> <tbody> <tr> <td data-bbox="667 510 778 1099"> <p>Cyber Espionage and Information Security</p> </td> <td data-bbox="778 510 1082 1099"> <p>As the Company undergoes digitalization of its testing services and experiences a continual increase in data volume, it is required to handle substantial quantities of client technical data, test results, and internal research and development information during its operations. Should the Company face cyberattacks, unauthorized intrusions, or deficiencies in internal management, this may lead to the potential for information breaches or disruptions to system functionality.</p> </td> <td data-bbox="1082 510 1378 1099"> <p>The Company has instituted an information security management framework alongside comprehensive internal control mechanisms to reinforce system access permissions, cybersecurity measures, and routine monitoring operations. Furthermore, periodic training and cybersecurity risk assessments are conducted to diminish the likelihood of incidents compromising information security.</p> </td> </tr> <tr> <td data-bbox="667 1099 778 1608"> <p>Energy Management</p> </td> <td data-bbox="778 1099 1082 1608"> <p>The operational activities of the Company and its testing equipment are heavily contingent upon a stable electricity supply. Variability in energy pricing, instability in power provision, or escalated regulatory requirements may adversely impact operational costs and energy utilization efficiency.</p> </td> <td data-bbox="1082 1099 1378 1608"> <p>The Company maintains its commitment to implementing an energy management system and enhancing measures aimed at improving energy efficiency, including electricity consumption monitoring, facility upgrades, and energy-saving initiatives. Furthermore, the Company is vigilant in monitoring energy policy developments and market trends to mitigate risks associated with energy consumption.</p> </td> </tr> <tr> <td data-bbox="667 1608 778 2056"> <p>Research and Development Investment in Innovative Services and Market Launch Timing</p> </td> <td data-bbox="778 1608 1082 2056"> <p>The rapid evolution of testing technologies and shifts in market demand necessitate accurate assessments of research and development trajectories. A failure to appropriately align research initiatives with market trends or launching new services at suboptimal times may detrimentally affect investment returns and resource allocation effectiveness.</p> </td> <td data-bbox="1082 1608 1378 2056"> <p>The Company employs a cross-departmental evaluation framework and actively observes market trends to carefully strategize research and development directions, as well as resource investments. 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Should the Company face cyberattacks, unauthorized intrusions, or deficiencies in internal management, this may lead to the potential for information breaches or disruptions to system functionality.</p>	<p>The Company has instituted an information security management framework alongside comprehensive internal control mechanisms to reinforce system access permissions, cybersecurity measures, and routine monitoring operations. Furthermore, periodic training and cybersecurity risk assessments are conducted to diminish the likelihood of incidents compromising information security.</p>	<p>Energy Management</p>	<p>The operational activities of the Company and its testing equipment are heavily contingent upon a stable electricity supply. 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			<p>ment</p> <p>significantly reliant on specialized technical personnel. Inadequate cultivation of talent and insufficient opportunity for skill development may undermine service quality and technological competitiveness.</p>	<p>educational and training initiatives, along with professional capability development mechanisms, aimed at enhancing employee skill sets and facilitating interdisciplinary learning. This commitment is intended to bolster the overall professional capacity of the organization. Regular assessments of the talent development strategy are conducted in accordance with industry trends and the direction of technological advancements, promoting advanced skill training and diverse career paths to enhance talent retention and the organization's overall technological competencies, thereby ensuring the stability of service quality and maintaining competitive technological advantage.</p>	
			<p>Talent Attraction and Retention</p> <p>The semiconductor and electronics services industry faces intense competition for skilled professionals. Inadequate remuneration structures, subpar work environments, or insufficient career development planning may hinder the Company's ability to attract and retain exceptional talent.</p>	<p>The Company actively engages in periodic evaluations and enhancements of its competitive compensation and benefits structures while establishing well-defined career development and advancement pathways. This strategic approach is designed to elevate employee engagement and overall experience, thereby fostering a stronger commitment to retention among its workforce.</p>	
<p>3. Environmental Issue</p> <p>(1) Has the Company set an environmental management system designed to industry characteristics?</p>	V		<p>1. iST has promoted the ISO14001 environmental management system and obtained certification. For maintenance, a unit has been specifically designated.</p> <p>2. The certificate is effective from 2025/10/08 to 2028/10/07.</p>	None	
<p>(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?</p>	V		<p>To fulfill its commitment to environmental sustainability, the company completed its renewable energy infrastructure in 2024, which was put into production in 2025, generating 196,000 kWh. The company continues to promote energy conservation measures, completing several energy efficiency improvement initiatives in 2025, such as replacing inefficient plant facilities with more energy-efficient equipment. It is estimated that a total energy saving of 2,829.195 kWh will be achieved in 2025.</p> <p>Furthermore, the company obtained ISO 50001 energy management system certification in 2026, further strengthening its systematic management and continuous improvement mechanisms for energy use. The company also continues to promote e-processing to reduce paper consumption and implements waste sorting, recycling, and reduction activities, hoping to reduce environmental impact and environmental burden through these measures.</p>	None	

(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V	iST conducts the analysis of potential risks and opportunities based on its corporate environmental situation analysis and risk evaluation, and takes measures based on results of the risk evaluation.	None																																												
(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	V	<p>iST calculates greenhouse gas emissions, water consumption and the total weight of waste periodically. The statistics for the latest 2 years are provided as follows:</p> <p>Greenhouse Gas Emissions, Water Consumption and Total Weight of Waste in 2024 and 2025</p> <table border="1" data-bbox="619 510 1374 752"> <thead> <tr> <th></th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Water consumption</td> <td>80,795 m3</td> <td>89,842 m3</td> </tr> <tr> <td>Weight of hazardous waste</td> <td>8.09 tons</td> <td>8.42 tons</td> </tr> <tr> <td>Weight of non-hazardous waste</td> <td>51.79 tons</td> <td>56.52 tons</td> </tr> <tr> <td>Annual greenhouse gas emissions</td> <td>22,682.60 metric tons CO2e</td> <td>25,120.66 metric tons CO2e</td> </tr> </tbody> </table> <p>Greenhouse gas emission statistics by category in the past two years</p> <table border="1" data-bbox="619 779 1347 1126"> <thead> <tr> <th rowspan="2">Category</th> <th colspan="2">Whole factory area in 2024</th> <th colspan="2">Whole factory area in 2025</th> </tr> <tr> <th>(Tons CO2e/year)</th> <th>Proportion of total emissions (%)</th> <th>(Tons CO2e/year)</th> <th>Proportion of total emissions (%)</th> </tr> </thead> <tbody> <tr> <td>Category 1</td> <td>1,553.41</td> <td>6.85%</td> <td>1,706.49</td> <td>6.79%</td> </tr> <tr> <td>Category 2</td> <td>21,114.45</td> <td>93.09%</td> <td>22,859.51</td> <td>91.00%</td> </tr> <tr> <td>Category 3</td> <td>14.74</td> <td>0.06%</td> <td>554.66</td> <td>2.21%</td> </tr> <tr> <td>Total</td> <td>22,682.60</td> <td>100.00%</td> <td>25,120.66</td> <td>100.00%</td> </tr> </tbody> </table> <p>Remarks:</p> <p>Category 1: Direct emissions are emissions from sources owned or controlled by iST, such as manufacturing facilities or plants and transportation vehicles.</p> <p>Category 2: Indirect emissions are emissions resulting from electric power purchased by iST for its own use or from such sources as heat and steam.</p> <p>Category 3: Waste management and transportation are inspected for the Year 2024 while waste management and transportation/employee commuting are inspected for the Year 2025</p> <p>Note: The 2024 & 2025 GHG inventory includes the Zhuyi Plant, Zhuer Plant, Puting Plant, De'an Plant, Taiyuan Plant, Neihu Plant, Changyi Plant, and Chongxing Plant .</p> <p>Greenhouse Gas Emission Reduction Policy:</p> <p>iST takes measures to hold energy saving and carbon reduction activities from time to time to encourage employees to build a good electricity-using habit and develop self-management for electricity using. In addition, iST also cooperates with the government to carry out the 2050 net zero emission policy and effectively implement and promote a energy saving and carbon reduction scheme in each plant in hopes of reducing the overall greenhouse gas emissions and air pollution. iST took the year 2022 as the base and expected to achieve the goal of reducing emissions by 13% by 2030. The base year for reduction was 2022. It was expected that emissions would be reduced by 8% in 2025. The actual emission reduction is 18.52%. (The goal has been achieved.)</p> <p>Water Consumption Reduction Policy:</p> <p>To reduce tap water consumption and reduce the total emissions from plants, iST has taken the following measures to save water, aiming to reduce water consumption by more than 1% by the end of 2030.</p> <ol style="list-style-type: none"> 1. Process Wastewater Recycling and Treatment System: Wastewater is recycled through the process wastewater recycling system and provided for the cooling tower. Over the past two years, approximately 23,022 metric tons of water have been recycled. 2. Recycling of Water from Pure Water System: Water from the pretreatment backwash (sand filter housing and 		2024	2025	Water consumption	80,795 m3	89,842 m3	Weight of hazardous waste	8.09 tons	8.42 tons	Weight of non-hazardous waste	51.79 tons	56.52 tons	Annual greenhouse gas emissions	22,682.60 metric tons CO2e	25,120.66 metric tons CO2e	Category	Whole factory area in 2024		Whole factory area in 2025		(Tons CO2e/year)	Proportion of total emissions (%)	(Tons CO2e/year)	Proportion of total emissions (%)	Category 1	1,553.41	6.85%	1,706.49	6.79%	Category 2	21,114.45	93.09%	22,859.51	91.00%	Category 3	14.74	0.06%	554.66	2.21%	Total	22,682.60	100.00%	25,120.66	100.00%	None
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		<p>active carbon housing) is recycled. RO concentrated water for recycling is recycled. About 95.8% of water drained from the pure water system is recyclable.</p> <p>3. Saving Water in Daily Life: iST will use water-saving toilets and advocate cherishing water resources and saving water for all employees. By doing so, iST has reduced water consumption.</p> <p>Waste Management Policy: iST has established the following waste management mechanism to achieve the objectives of safe, healthy and harmless treatment and recycling of waste. iST took the year 2022 as the base and expected to achieve the goal of reducing waste intensity by more than 6.5% by the end of 2030. Waste intensity was reduced by 10.47% in 2025. The goal of reducing waste intensity by 4% was achieved.</p> <ol style="list-style-type: none"> iST dispatches its environmental protection management officers to visit the waste treatment plant every year to ensure that the process of disposing and treating waste meets applicable regulations. Hazardous industrial waste is inspected periodically every year. Each plant is required to establish its plan of industrial waste disposal and submit the triplicate disposal order in accordance with the Waste Disposal Act. The GPS is installed legally in each vehicle removing waste to track the waste flow. The vehicle is weighed after entering the treatment plant. The company is committed to environmental protection and has The Sustainability Committee conducts annual performance reviews and implements internal and external audits. The waste management system passed the ISO 14001 environmental management system certification in 2025. 	
<p>4. Social Issue (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?</p>	V	<ol style="list-style-type: none"> iST complies with the International Bill of Human Rights. With the spirit of the United Nations Universal Declaration of Human Rights, the United Nations Global Compact and the Responsible Business Alliance (RBA) Code of Conduct, iST holds the principles of respecting human rights and putting right persons in right places and takes into account other applicable industrial standards and international conventions. iST equally treats and respects employees and is committed to creating a honest, healthy and safe work environment, ensuring that the safety and hygiene conditions of the work environment are in compliance with standards, and improving the conditions of work environment for all employees and the employees' benefits consistently. iST extremely emphasizes the development of its labor and business ethics policy. iST advocates the policy through work rules, document management system and announcement system, and regularly reviews and optimizes relevant systems to protect human rights of workers and ensure that every employee is respected and treated equally in order to maintain interests of all employees and create a friendly work environment. The concrete management scheme used by iST for protection of human rights is as follows: (Eliminate all forms of discrimination and ensure equity of work opportunities.) iST does not allow the recruitment process and appointment decisions to be affected because of any factors, such as race, religion, belief, sex, marital or childbearing status, age, political background, nationality, disability, sexual orientation, constellation, blood type, etc. (Zero tolerance is adopted against unlawful violence.) iST guarantees that all employees are free from any physical or mental violence while performing their duties and promises to create a friendly work environment jointly where employees are willing to communicate and open management is implemented. (Interests and rights of workers are determined in accordance with applicable laws.) An employment contract made between each employee and iST meets applicable regulations of labor and human rights enacted in Taiwan. (Forced labor is prohibited.) iST makes an employment contract with the employee when the employment relationship is established and guarantees not to have employees slave or coerce them into involuntary servitude. (Use of child labor is prohibited.) iST specifies in its work rules that neither children nor young persons under the age of 18 shall be employed, and any activity that may 	None

result in use of child labor shall not be permitted.
(Female employees are protected.)

iST specifies in its work rules the protection measures for female employees, especially the protection measures for pregnant female employees, including no night work and no hazardous work for female employees. For the status of implementation of the diversity policy in 2025, the “nationality distribution,” “percentage of female employees” and “employment of the disabled” are indicated as follows:

Community Indicators of Diversity

Type	Of all employees (%)		Of managements (%)	
	Male	Female	Male	Female
R.O.C. citizen	44.3%	38.0%	60.1%	39.4%
Foreigner	5.6%	11.3%	0.5%	0.0%
Indigenous people	0.2%	0.5%	0.0%	0.0%

Gender Indicators of Diversity

Percent of employees and managements		
Sex	Male	Female
All employees	50.2%	49.8%
Directors	60.6%	39.4%
Supervisors	58.5%	41.5%
High-ranking supervisors	82.4%	17.6%

Other indicators of diversity

Age	Sex	Percent of employees (%)	Number of disabled employees
30 (inclusive) or below	Male	14.8%	2
	Female	14.3%	0
30~50	Male	32.1%	2
	Female	33.1%	3
50 (inclusive) or above	Male	3.3%	3
	Female	2.4%	0
Total		100.00%	10

4. Human Rights Due Diligence Procedures and Results: In 2025, iST conducted human rights due diligence in accordance with the UN Guiding Principles for Business and Human Rights and relevant corporate sustainability regulations, and regularly reviewed its human rights management status based on the aforementioned guiding principles. Human rights management was convened by the Employee Care and Development and Corporate Integrity Management Subcommittee to implement human rights protection and human rights due diligence responsibilities to create a friendly and harmonious workplace.

[Survey Time] 2025

[Survey Scope] All members of the Taiwan headquarters, 100% coverage of iST's operating locations, questionnaire respondents included men/women, people with disabilities, management/non-management positions, pregnant/breastfeeding female employees, and key suppliers.

[Survey Results] The survey results show that iST has no high-risk issues requiring immediate attention. Occupational safety and health, workplace harassment and sexual harassment, freedom of speech and expression, working hours and overtime, and privacy protection were

		identified as low-risk issues. The remaining issues fell within the almost risk-free range. The data shows that employees generally believe the likelihood of human rights violations occurring at iST is low, and the degree of damage to their personal rights is minimal. For low-risk issues, corresponding mitigation and remedial measures have been formulated.	
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation , leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation ?.	V	<p>(Competitive salaries and excellent welfare)</p> <p>iST's salary and remuneration policy not only meets applicable regulations, but also ensures that the overall salaries and remunerations provided are competitive and relevant welfare is better in the industry. In addition, iST also reviews its salary system periodically to ensure internal fairness and external competitiveness.</p> <ol style="list-style-type: none"> iST provides highly competitive salaries and has a system of bonuses and rewards for employees to share operating results with all employees. When iST has any profit for the year, iST shall allocate no less than 3% of the profit as employees' remuneration in accordance with Article 18 of iST's articles of incorporation, iST has a bonus system that is superior in the industry and covers quarterly bonus, performance bonus, productivity bonus, and various incentive bonuses. iST provides a remarkable pay raise and job promotion based on performance of employees. iST provides a leave and attendance system better than that provided in the Labor Standards Act, including provisions for an annual entitlement of fourteen days of fully paid sick leave, flexible vacation days exceeding statutory requirements, and honorary leave. Furthermore, plans are to be initiated for the implementation of a birthday leave policy. iST provides a new employee with a single room in its dormitory and rent subsidy to mitigate the employee's economic burden for renting a house and have the employee enjoy a safe living environment simultaneously. iST provides subsidies for travel, marriage and childbirth, and scholarships for children to take care of employees and their family members. A comprehensive restructuring of support and care measures related to childbirth shall be undertaken to foster a family-friendly workplace environment. This includes granting female employees a total of seventy days of maternity leave (equivalent to ten weeks), which encompasses eight days allocated for prenatal check-ups. Male employees shall be entitled to eight days of paternity leave during their spouse's prenatal visits or throughout the pregnancy period. The Company shall also provide designated lactation rooms to meet the needs of nursing employees. In adherence to labor health protection statutes, a nursing professional shall be employed on a full-time basis to administer labor health services and educational initiatives, alongside designated physicians who are available to provide on-site medical services. iST has all employees receive health examination periodically and arranges for doctors and nursing personnel at the plant to provide health consultation service. 	None
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V	<ol style="list-style-type: none"> Work Environment Protection Measures: Access controls are installed for the premises. 24-hour security guards patrol the premises regularly as scheduled. Only with an access card, an employee has access to the premises. For a high-risk area, an emergency alert system is installed. The CCTV system is installed for each entrance to the premises. Occupational Safety and Health Officers: Occupational safety and health management officers who are issued with relevant professional licenses are designated in accordance with national regulations, and are required to receive retraining to ensure that they are capable of performing duties effectively with industrial safety skills. Periodical Implementation of Educational Safety and Health Training: Relevant educational safety and health training programs were held in 2025, with a total training hours of 2,738. No fire incidents happened in 2025. 	None
(4) Has the Company established effective career development training programs for employees?	V	<p>iST implements the human resource development strategy with the framework of "competency."</p> <p>I. iST plans the annual educational training plan based on its operational and strategic guidelines and organizational needs, and implements the following pursuant to the plan effectively:</p>	None

		<ol style="list-style-type: none"> 1. Development of Core Competencies – Develop and cultivate, through cultural activities, core competencies of all employees based on the annual key competencies and the analysis of competency gap. 2. Professional Competency Training – iST has established a professional technical development blueprint to allow employees to learn based on their interest and pursuant to the planning of iST and further their career development. For the purpose, a total of 227 OJT sessions for professional and technical departments were provided in 2025 with 2,124 participants. The level of satisfaction was 4.6 points. 3. Management Competency Training – iST has established the dual-track development mechanism for suitable talents in right places, and has planned to cultivate remarkable young talents to be excellent leaders. 4. Track and manage training results through quarterly and annual training reports: 355 domestic training sessions in 2025 – 25,432 participants, 29,445 training hours; 101 external training sessions in 2025 – 101 participants, 1,315 training hours. <p>II. To pass on professional technology and knowledge, iST plans a series of training for each new employee, and arranges for employees to complete professional competence certification under the instruction of instructors, who care about work and lives of new employees and help them in being familiar with their work soon.</p> <ol style="list-style-type: none"> 1. Implementation of OJT Plan for New Employees: 259 new employees were trained in 2025 and passed the probationary period. The level of satisfaction was 4.7. 2. Continuous Implementation of Instructor Cultivation Plan: 32 employees became instructors successfully in 2025 and each has assumed the responsibilities of an instructor. 	
<p>(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?</p>	V	<p>I. iST collects or obtains personal information of individual customers in various situations, including but not limited to the following:</p> <ol style="list-style-type: none"> 1. Information Provided Voluntarily by Customers to iST: When a customer uses the products or services provided by iST, we will request the customer to provide necessary personal information, such as name, email address, contact address, phone number, etc. When the customer uses any service for which the customer needs to pay, we will also collect the customer's payment information, contact number, invoice , shipping address, etc. 2. Information Collected through Activities on iST's Website: When a customer uses service mailbox, questionnaire or any other interactive function, iST will retain the name, email address, contact information and usage time provided by the customer. 3. Information Collected through Cookies or Similar Technology: For providing the best service for customers, iST may use Cookies, when the customer visits our website, to record the customer's relevant activities, including the IP address of the connection device used by the customer, usage time, browser used, browsing preference and habit of the customer, etc. We will use Cookies and other similar technologies to process personal information of the customer. If the customer does not want to accept Cookies, the customer can set a higher privacy level in the functions of the browser used by the customer. By doing so, the customer has refused cookies, but the customer will probably not be able to use some functions of the website. 4. Information Provided by Third Parties: iST may collect personal information of customers from information provided by third parties, such as data brokers, social networking sites, other partners or public information. <p>II. Retention Period of Personal Information: iST retains personal information of a customer only for the period when the customer is using iST's products or services. After the retention period agreed between iST and the customer expires, or the data do not meets iST's operating purposes any more, iST will permanently delete or destroy personal information of the customer or de-identify the personal information by means of anonymous processing. iST also retains personal information of customers after the extinctive prescription provided by applicable laws.</p> <p>III. Personal Rights of Customers: A customer may claim the following rights with respect to his/her personal information in accordance with applicable laws and regulations: "Refuse to provide personal information, access to personal information, correct personal information, request to have personal</p>	None

			information deleted, restrict the processing of personal information, object to the processing of personal information, request to have personal information transferred to another controller, withdraw consent, and lodge a complaint with the competent authority in charge of information protection.” Under certain circumstances, the customer needs to provide the identification document to exercise the aforementioned rights.	
(6)	Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V	<p>I. Supplier Code of Conduct</p> <p>iST has established the supplier management procedure to conduct the annual assessment based on various indicators, such as a supplier’s quality, delivery, service, environmental protection, occupational safety and human rights of workers, for selection of quality and qualified suppliers. As posted on the official website at https://www.istgroup.com/tw/about-ist/csr/supplier-guidelines/, the code of conduct for suppliers specifies that suppliers must comply with all management regulations relevant to human rights of workers, environmental friendliness, integrity management and information security.</p> <p>Human Rights</p> <p>Suppliers should commit to upholding the human rights of their workers and treating them with dignity in accordance with standards recognized by the international community. This applies to all workers, including temporary workers, migrant workers, students, contract workers, permanent workers and any other type of worker.</p> <p>Occupational Safety and Health</p> <p>A safe and healthy working environment helps improve product and service quality, ensure production stability, and boost labor loyalty and morale. Therefore, suppliers should try their best to reduce the occurrence of work-related injuries and illnesses. Furthermore, suppliers should also understand employee feedback and invest in their employees. Education and training are keys for employees to identify and solve health and safety issues in their workplaces and comply with relevant regulations on occupational safety, emergency preparedness, occupational injuries and diseases, industrial hygiene, physical labor, and other regulations.</p> <p>Environment</p> <p>Suppliers must assume environmental responsibility as an integral part of manufacturing top-tier products. The manufacturing process should protect public health and safety while also minimizing negative impacts on communities, environment, and natural resources.</p> <p>Business Ethics</p> <p>To fulfill their social responsibilities and secure success in the marketplace, suppliers and their agents should adhere to the highest ethical standards, including business integrity, no corruption, information disclosure, intellectual property rights, fair trading, advertising and competition, identity protection, retaliation prevention, responsible sourcing of minerals, and personal information security.</p> <p>Management System</p> <p>Suppliers should adopt or establish a management system related to the contents of this Code of Conduct, which should be designed in such a way to ensure: (a) compliance with applicable regulations and customer requirements; (b) compliance with this Code of Conduct, and (c) identification and reduction of business risks related to this Code of Conduct. Management systems should also be appropriately and continuously updated to include company commitments, management responsibilities, regulatory and customer requirements, risk assessment and control, improvement objectives, education and training, communication, employee opinions, participation and grievances, audits and evaluations, preventive and corrective actions, documentation and records, and supplier responsibilities.</p> <p>II. Supplier Code of Conduct</p> <ol style="list-style-type: none"> To fulfill social responsibilities and facilitate healthy development of the supply chain, a total of 12 suppliers signed the Declaration of No Use of Conflict Minerals in 2025 to ensure that the suppliers and their sources of supply comply with the CMRT-related regulations. To follow the occupational safety and health policy for the prevention of industrial safety incidents, iST requires the contractor to sign the Safety, Health and Environmental Protection Agreement and participate in the safety and health training for suppliers before starting construction work in the plant. 17 contractors who are expected to start construction work in 2025 signed the agreement. 14 sessions of relevant educational training (1 hour per session) were held, and 200 persons participated in the training. 	None

		<p>3. To follow the principle of integrity management, maintain iST's assets, interests and image and ensure the interests of iST and all stakeholders, our suppliers must sign the Supplier Integrity Commitment and shall not obtain improper benefits (including improper banquets, kickbacks, bribes, entertainment, etc.) during performance of their duties or conduct any activities that may affect iST's reputation and competitiveness. 29 new suppliers were recruited in 2025 and signed the Commitment successfully.</p> <p>4. In 2025, human rights due diligence was conducted on 59 key suppliers, and all results met relevant requirements with no major violations found. Supply chain sustainability management continues to be strengthened</p> <p>III. Green Procurement Policy</p> <p>iST chooses the suppliers that provide locally-manufactured and environmentally friendly products with Green Mark or the products approved by Environmental Protection Administration that satisfy the requirements for recycled materials, recyclability, low pollution or energy conservation, in order to create a green supply chain. During the latest 3 years, domestic purchases, except purchases of large equipment, accounted for more than 90% of all purchases and the percentage of local purchases increased year by year. (Please see the table below.)</p> <p style="text-align: center;">Unit: in Thousands of New Taiwan Dollars</p> <table border="1" data-bbox="612 792 1366 1077"> <thead> <tr> <th>Amount of annual purchases</th> <th>2023</th> <th>Percent</th> <th>2024</th> <th>Percent</th> <th>2025</th> <th>Percent</th> </tr> </thead> <tbody> <tr> <td>Foreign</td> <td>34,464</td> <td>3%</td> <td>76,496</td> <td>3%</td> <td>94,892</td> <td>7%</td> </tr> <tr> <td>Domestic</td> <td>998,735</td> <td>97%</td> <td>1,052,901</td> <td>93%</td> <td>1,207,319</td> <td>93%</td> </tr> <tr> <td>Total amount</td> <td>1,033,199</td> <td>100%</td> <td>1,129,397</td> <td>100%</td> <td>1,302,211</td> <td>100%</td> </tr> </tbody> </table> <p>Note: Purchases of large equipment are not included in the amounts listed above.</p>	Amount of annual purchases	2023	Percent	2024	Percent	2025	Percent	Foreign	34,464	3%	76,496	3%	94,892	7%	Domestic	998,735	97%	1,052,901	93%	1,207,319	93%	Total amount	1,033,199	100%	1,129,397	100%	1,302,211	100%	
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<p>5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?</p>	<p>V</p>	<p>The preparation of the 2025 sustainability report has been completed in accordance with GRI and SASB, while the AA1000 third-party assurance and verification will be completed in April 2026.</p>	<p>None</p>																												
<p>6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations:</p> <p>iST established in 2023 its Sustainable Development Best Practice Principles and the Procedures for Preparation, Verification and Announcement of Sustainability Reports in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and applicable laws. The Principles and Procedures were approved and implemented by the board of directors on Mar. 6, 2024. iST subsequently made principles for its Sustainability Policy, Human Rights Policy and Sustainable Information Management Operation to strengthen the sustainable governance framework. iST was promoting sustainable development in compliance with the Sustainable Development Best Practice Principles. iST not only valued interests of related parties, but also included the environmental, social and corporate governance factors into its management policies and operating activities while pursuing sustainable operation and profit.</p> <p>7. Other important information to facilitate better understanding of the company's promotion of sustainable development:</p> <p>Main plants of iST are located in Hsinchu area, except Neihu Plant, which is located in the premises of its headquarters. Its characteristics of industrial clustering were shown clearly. iST was currently communicating with local communities, conducting environmental and social impact assessments, analyzing risks and opportunities for the communities. No obvious impact on the environment, society or economy in the reporting period was identified.</p> <p>iST has not imposed any potential negative impact on the surrounding communities where its operations are located. For many years, with the support and scholarship from social welfare organizations, it has also cultivated future technology talents as well as disadvantaged students in remote areas to enhance competitiveness for the future. iST has combined communities to hold social welfare activities to promote social harmony and community recognition.</p> <p>(I) Contribute to education in remote areas - Working with educational organization to shorten the gap between urban and</p>																															

rural areas in terms of educational resources

1. Focus on education in remote areas and mental health: Learning opportunities for the students in the remote areas near Hsinchu Plant were limited. iST Hsinchu Plant worked with Boyo Social Welfare Foundation to assist with education in remote areas. In addition, iST also cared about emotional education and mental health; therefore, iST worked with relevant organizations to provide diversified learning resources. In 2025, iST cooperated with 276 schools, with 660 students benefiting from the cooperation.
2. "Chemistry On The Go" program: iST worked with Tamkang University's chemistry car to head to the rural schools with insufficient resources near iST Hsinchu Plant. In the activity, students were doing interesting science experiments. iST helped these children understand scientific principles through such lived experience and therefore enhanced their learning motivation.
3. iST worked with Taiwan Foundation for Rare Disorders, Hsinchu County to support the volunteer program for the sensory integration course for children with rare disorders. With volunteers accompanying and guiding, iST helped children with special needs to receive sensory integration training.

(II) Social welfare activities – Caring for disadvantaged groups in the society with the spirit of sending help in their hour of need

1. Care for vulnerable groups continuously and provide substantial assistance.
 - iST supported Chen Xi Development Center near iST Putting Plant in Hsinchu to help people with disabilities and people who were not in control of their life.
 - iST participated in the activities held by the Hsinchu City Government and also participated in public welfare activities, such as Earth Day activities on Hsinchu Nanliao Beach, beach cleanup for environmental protection, and blood donation.
 - Visually impaired people were employed to provide massage services for facilitation of their employment opportunities.
2. Support sheltered workshops and economic independence for people with disabilities.
 - iST assisted sheltered workshops with charity bazaars and helped their members sell products for enhancement of economic independence.
 - iST cooperated with Grown-up With Hands Family in Hsinchu County to encourage people with disabilities to develop, through farming, self-reliance. iST also helped them sell the vegetables they had grew at the honesty store set up in iST's plant in order to enhance their social participation.
3. Care for senior citizens living alone and provide companionship and life support.
 - iST cooperated with Old Five Old Foundation near the iST Hsinchu Plant to hold the "Shopping Assistance for Senior Citizens Living Alone" activity. iST's volunteers accompanies senior citizens to go out to buy bare necessities.
 - For decrease in their sense of social isolation, iST met senior citizens' emotional needs while providing physical assistance.

4. Donation and assistance provided for units in need in 2025:

2025	
Social welfare organizations with which iST cooperated	16 organizations
charity bazaars	66 bazaars
Total iST volunteers	280 persons
Total volunteer hours	974 hours
Persons benefiting from public welfare events	445 persons
Donation methods	Making a donation from time to time, and donating uniform invoices, materials and books

Climate-related Information for Listed and Over-the-Counter Companies:
(1). Execution Status of Climate-related Information

Items	Execution Status																			
<p>1. Explanation of the supervision and governance by the Board of Directors and the Management Level on climate-related risks and opportunities.</p> <p>2. Discussion of how identified climate risks and opportunities influence the company's operations, strategies, and financial performance (short-term, medium-term, long-term).</p> <p>3. Assessment of the financial implications of extreme weather events and transition actions.</p>	<p>1. The company adheres to the framework outlined by the Task Force on Climate-related Financial Disclosures (TCFD), conducting thorough assessments of climate risks, financial implications, and disclosure practices. This ensures transparent reporting on how climate change impacts the company and its strategies for mitigation and adaptation.</p> <p>2. Supervision of climate risk management is a key responsibility of our Board of Directors, with the ESG Committee, comprised of senior executives, regularly assessing and addressing climate-related risks and opportunities through the collaborative efforts of the ESG Promotion Office and the ESH Committee. This proactive approach allows us to effectively manage risks and capitalize on opportunities across various time horizons.</p> <p>3. Embracing the TCFD climate risk assessment framework, we simulate different scenarios for climate changes based on IPCC AR6 SSP1-1.9 and IPCC AR6 SSP5-8.5 to evaluate potential impact and develop measures to respond to risk and emergency. Alongside, we establish clear climate-related objectives and initiatives, identifying 8 key climate risks and 4 opportunities. This comprehensive approach enables us to articulate the short, medium, and long-term effects on our operations and financial performance.</p>																			
	<table border="1"> <thead> <tr> <th>Type of risk</th> <th>Aspect</th> <th>Content</th> <th>Impact</th> <th>Measures and strategies</th> <th>Timeline</th> </tr> </thead> <tbody> <tr> <td data-bbox="483 1173 587 1944">Physical risk</td> <td data-bbox="587 1173 683 1944">Immediacy</td> <td data-bbox="683 1173 874 1944">Frequency of strong typhoons increasing</td> <td data-bbox="874 1173 1161 1944"> <ul style="list-style-type: none"> ➤ The intensity and frequency of typhoons, torrential rains and other natural disasters increase, and employees are therefore unable to go to work and customers' orders are also delayed. ➤ Strong typhoons cause power rationing and further influence the scheduling of analytical services negatively. </td> <td data-bbox="1161 1173 1425 1944"> <ul style="list-style-type: none"> ➤ To establish the measures for emergency response to power rationing ➤ To introduce the Uninterruptible Power Supply (UPS) system for important equipment ➤ To invest in renewable energy to enhance power independence ➤ To add and increase the dispatching capacity of plants in different areas to ensure production capacity </td> <td data-bbox="1425 1173 1520 1944">Short Term</td> </tr> <tr> <td data-bbox="483 1944 587 2103">Physical risk</td> <td data-bbox="587 1944 683 2103">Immediacy</td> <td data-bbox="683 1944 874 2103">Suppliers' scheduling costs increasing</td> <td data-bbox="874 1944 1161 2103"> <ul style="list-style-type: none"> ➤ Extreme climate results in rising of transportation cost, and the scheduling costs </td> <td data-bbox="1161 1944 1425 2103"> <ul style="list-style-type: none"> ➤ To conduct supplier risk assessment to avoid or reduce purchases </td> <td data-bbox="1425 1944 1520 2103">Medium Term</td> </tr> </tbody> </table>	Type of risk	Aspect	Content	Impact	Measures and strategies	Timeline	Physical risk	Immediacy	Frequency of strong typhoons increasing	<ul style="list-style-type: none"> ➤ The intensity and frequency of typhoons, torrential rains and other natural disasters increase, and employees are therefore unable to go to work and customers' orders are also delayed. ➤ Strong typhoons cause power rationing and further influence the scheduling of analytical services negatively. 	<ul style="list-style-type: none"> ➤ To establish the measures for emergency response to power rationing ➤ To introduce the Uninterruptible Power Supply (UPS) system for important equipment ➤ To invest in renewable energy to enhance power independence ➤ To add and increase the dispatching capacity of plants in different areas to ensure production capacity 	Short Term	Physical risk	Immediacy	Suppliers' scheduling costs increasing	<ul style="list-style-type: none"> ➤ Extreme climate results in rising of transportation cost, and the scheduling costs 	<ul style="list-style-type: none"> ➤ To conduct supplier risk assessment to avoid or reduce purchases 	Medium Term	
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Physical risk	Immediacy	Frequency of strong typhoons increasing	<ul style="list-style-type: none"> ➤ The intensity and frequency of typhoons, torrential rains and other natural disasters increase, and employees are therefore unable to go to work and customers' orders are also delayed. ➤ Strong typhoons cause power rationing and further influence the scheduling of analytical services negatively. 	<ul style="list-style-type: none"> ➤ To establish the measures for emergency response to power rationing ➤ To introduce the Uninterruptible Power Supply (UPS) system for important equipment ➤ To invest in renewable energy to enhance power independence ➤ To add and increase the dispatching capacity of plants in different areas to ensure production capacity 	Short Term															
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				for suppliers increase accordingly.	<ul style="list-style-type: none"> ➤ made from high-risk areas ➤ To develop the 2nd supplier to reduce the risk of single procurement ➤ To increase the percentage of the purchases made from local sources and the number of local sources 	
	Physical risk	Long-term	Floods/drought	<ul style="list-style-type: none"> ➤ Floods result in drainage of facilities in the plant to be insufficient, and some facilities are waterlogged. ➤ A drought results in water supply to be insufficient. Equipment operation hours are therefore shortened and the risk of equipment shutdown increases accordingly. ➤ The quota for water is reduced and the scheduling of testing and analytical services is therefore influenced negatively. 	<ul style="list-style-type: none"> ➤ To establish the measures for response to water rationing/outages ➤ To set up water storage facilities in the plant ➤ To evaluate the potential risk of floods/drought for each plant, and establish and actively implement the measures of risk mitigation 	Medium to Long Term
	Physical risk	Long-term	Temperature rising	<ul style="list-style-type: none"> ➤ Global warming results in rising of electricity consumption and carbon emissions, and operating cost therefore increases. 	<ul style="list-style-type: none"> ➤ To implement the energy saving plan to reduce energy usage intensity ➤ To gradually increase the proportion of renewable energy in the whole electricity consumption 	Long Term
	Transition risk	Regulatory policies	Greenhouse gas emissions cap	The government gradually lowers the threshold of carbon fees year by year. In the situation where iST grows continuously, the increasing carbon fee/carbon tax may result in rising of its operating cost.	<ul style="list-style-type: none"> ➤ To promote reduction of greenhouse gas by reducing greenhouse gas emissions ➤ To construct solar power facilities ➤ To make a long-term evaluation for purchasing green electricity/renewable energy 	Short to Medium Term

					certificate	
Transition risk	Regulatory policies	Electricity price going up	iST's main energy source is electricity. The fact that the government raises electricity price will cause the rising of its operating cost.	<ul style="list-style-type: none"> ➤ To implement the energy saving plan to reduce energy usage intensity ➤ To Promote ISO50001 certification, and optimize power usage effectiveness continuously through the systematic method 	Short Term	
Transition risk	Technology	Transformation based on market demand Low energy consumption /low carbon emission services	Customers require that analysis services should have the characteristic of low energy consumption and low carbon emissions. Therefore, iST needs to develop analysis technology for low energy consumption and low carbon emissions.	<ul style="list-style-type: none"> ➤ To develop analysis and detection technology for low energy consumption and low carbon emissions 	Long Term	
Transition risk	Good will	Interested parties paying more attention to corporate climate resilience	Interested parties (customers, investors, etc.) pay more attention to iST's climate actions for greenhouse gas inventories and climate issues.	<ul style="list-style-type: none"> ➤ To strengthen internal communication relevant to sustainability, such as sustainability-related educational training ➤ To obtain the third-party verification statement on greenhouse gas emissions consistently to increase credibility ➤ To use the iST ESG website and sustainability reports to continuously communicate with interested parties and disclose relevant climate actions 	Short Term	
Type of opportunities	Aspect	Content	Impact	Measures and strategies	Timeline	
Opportunity	Technology	Use of new energy technology	<ul style="list-style-type: none"> ➤ Energy-saving measures are promoted in the plant to reduce power consumption and operating cost. 	<ul style="list-style-type: none"> ➤ To introduce novel variable-frequency equipment for the plant ➤ To eliminate and replace traditional 	Short to Medium Term	

					lamps with LED lighting	
Opportunity	Service	Development of low carbon products and services	<ul style="list-style-type: none"> ➤ Customers require to change assembly processes to meet the requirements of energy-saving products. 		To assist customers with testing and verification of low energy components	Medium to Long Term
Opportunity	Resource efficiency	Enhancement of operational efficiency	<ul style="list-style-type: none"> ➤ Resources from public sectors, such as subsidies provided by Ministry of Economic Affairs for energy saving and subsidies for low carbon technology, are utilized to facilitate transformation for energy conservation. ➤ The ISO 50001 energy management system is introduced to enhance power usage effectiveness and reduce the energy consumption for operating. 		<ol style="list-style-type: none"> 1. To apply for energy saving subsidy programs to reduce the cost of equipment introduction 2. To obtain low-interest loans to support investment in energy conservation by applying for green loans or ESG financing 	Medium Term
Opportunity	Energy source	Use of low carbon energy	<ul style="list-style-type: none"> ➤ Solar green electricity equipment is installed to reduce the demand for purchase of traditional electricity and reduce the risk of future increases in electricity price. 		To install solar power system, and give priority to planning of the roofs of the plant and idle space	Medium to Long Term

<p>4. Description of how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management system.</p> <p>5. In cases where scenario analysis is used to assess resilience to climate change risks, details should be provided on the scenario, parameters, assumptions,</p>	<p>4. For the 3 high risks, i.e. “greenhouse gas emissions cap,” “electricity price going up,” “interested parties paying more attention to corporate climate resilience,” and “frequency of strong typhoons increasing,” iST has introduced the measures of “energy saving plan for public facilities,” “emergency response measures,” “renewable energy adopted in advance,” and “strengthening of communication with interested parties” respectively to integrate environmental safety, factory affairs, procurement and other departments and measure invested resources and relevant placement to mitigate risk and make necessary adjustments more efficiently.</p> <p>5. In anticipation of potential electricity tariff increases leading to heightened operational costs, and after examining benchmark companies' climate risk disclosure cases alongside the urgency and clarity of policies, iST has prioritized conducting financial impact assessments related to "increased costs associated with greenhouse gas emissions." Based on IPCC AR6 SSP scenarios, analyses have been conducted on the impacts of a 1.5°C (short-term) and 4°C (long-term) temperature rise. Initial assessments indicate that short-term cost increases are less than 1% of annual revenue. However, as government policies have yet to affect the company, these financial impacts remain preliminary assumptions. iST is committed to updating the assessment results annually in response to evolving climate change-related policies, regulations, and developments in low-carbon technologies.</p> <p>6. iST has initiated a low-carbon transformation plan for climate change adaptation, with</p>
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<p>analysis factors, and major financial impacts.</p> <p>6. In cases where there are transformation plans to manage climate risks, a detailed description should be given to the plan's content, indicators, and goals for identifying and managing physical and transitional risks.</p>	<p>climate-related strategies and goals:</p> <p>(1) In terms of the environment, iST set goals (Category 1 + Category 2) for carbon reduction. iST takes the year 2022 as the base year and expects to achieve the goal of reducing emission intensity by 10% by 2027.</p> <p>(2) Taking the saving of water resources into account, iST is committed to the enhancement of recycling efficiency. iST takes the year 2022 as the base year and expects to achieve the goal of reducing water intensity by more than 2% by the end of 2026.</p> <p>(3) In terms of services, iST prioritizes the purchase of electric vehicles and adopts a low-carbon transportation model, alongside the replacement of outdated, high-energy-consuming testing machinery. Furthermore, active recruitment of talent for low-carbon transformation and employee training for the low-carbon transition era are ongoing to continuously reduce corporate carbon footprints.</p> <p>(4) For detailed explanations of the above goals, please refer to the ESG report or the sustainability section on the company website.</p>
<p>7. In cases where internal carbon pricing is utilized as a planning tool, the fundamental principles behind such pricing decision should be elucidated.</p> <p>8. When outlining climate-related objectives, pertinent details such as covered activities, scopes of greenhouse gas emission, planning timelines, annual progress milestones, etc., should be provided. Moreover, in cases where carbon offsets or Renewable Energy Certificates (RECs) are adopted to meet these objectives, the origin and quantity of offset carbon emissions or the number of RECs exchanged should be fully disclosed.</p> <p>9. Additionally, comprehensive explanations regarding greenhouse gas inventories,</p>	<p>7.N/A</p> <p>8. N/A</p>

<p>assurance status, reduction targets, strategies, and specific action plans (to be detailed in sections 1-1 and 1-2) should be included.</p>	
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1-1 Greenhouse Gas Inventory and Verification Status for the Past Two Years

1-1-1 Greenhouse Gas Inventory

Outline the greenhouse gas emissions for the two most recent years, including the emissions volume (in metric tons CO₂e), intensity (in metric tons CO₂e per million NTD), and the extent of data coverage.

(1) 2024: Emissions volume of 22,667.86 metric tons CO₂e, with an intensity of 5.96 metric tons per million NTD (based on the 2024 operating revenue of 3,803.8 million NTD).

(2) 2025: Emissions volume of 24,566.00 metric tons CO₂e, with an intensity of 5.66 metric tons per million NTD (based on the 2025 operating revenue of 4,342.5 million NTD).

Note 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the company), indirect emissions (Scope 2, i.e., emissions from purchased electricity, heat, or steam), and other indirect emissions (Scope 3, i.e., emissions from activities not covered by Scope 2, originating from sources owned or controlled by other companies).

Note 2: The scope of data coverage for direct emissions and indirect emissions shall comply with the timelines specified in Article 10, Paragraph 2 of these guidelines, while disclosure of other indirect emissions is voluntary.

Note 3: Greenhouse gas inventory standards include Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization.

Note 4: Intensity of greenhouse gas emissions may be calculated per unit of product/service or revenue, but data based on revenue (in million NTD) should be provided as a minimum requirement.

1-1-2 Greenhouse Gas Verification

Provide an overview of the verification status within the two most recent years of the date of the annual report printing, detailing the scope of verification, verifying entity, verification standards, and verification opinions.

In March 2025, iST completed the third party verification on the results of greenhouse gas emission inventories of 2024.

In April 2026, iST obtained the third-party confirmation of greenhouse gas emissions of 2025.

Scope of Verification: iST Technology Co., Ltd. (excluding subsidiaries).

Verification Provider: BSI (British Standards Institution) Taiwan Branch.

Verification Standards: ISO 14064-1:2018, ISO 14064-3:2019.

Note 1: As per Article 10, Paragraph 2 of the guidelines, in cases where complete greenhouse gas verification opinion is not obtained by the annual report printing date, it should be noted as "Complete verification will be disclosed in the sustainability report". In cases where a sustainability report has not been prepared, it should be noted as "Complete verification will be disclosed on the TSE Market Observation Post System (MOPS)", with complete verification to be disclosed in the subsequent year's annual report.

Note 2: The verifying entity must adhere to the relevant provisions stipulated by the Taiwan Stock Exchange (TWSE) and Taipei Exchange (TPEX) for sustainability report verification institutions.

Note 3: For disclosure content, please refer to the sample annual report on the official website of the TWSE Corporate Governance Center.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

This section outlines the baseline year and data for greenhouse gas reduction, reduction targets, strategies, specific action plans, and the achievement of those targets.

1. The baseline year is set at 2022 with an anticipated 8% reduction in emissions for 2025. In practice, emissions were reduced by 18.52%, meeting the target.

2. For a detailed breakdown of specific action plans and targets, please refer to the ESG report or the sustainability section on the company's website.

Note 1: Compliance with requirements should align with the schedule outlined in Article 10, Paragraph 2 of these guidelines.

Note 2: The baseline year corresponds to the year in which the greenhouse gas inventory within the boundary of the consolidated financial statements is completed. For example, companies with a capital exceeding 10 billion NTD are expected to finalize the inventory of their consolidated financial statements for the 2024 fiscal year by 2025. Thus, the baseline year is established as 2024. Should a company conclude its inventory of the consolidated financial statements earlier, it may use the preceding year as the baseline. Moreover, data for the baseline year may be computed as either a single year or an average over multiple years.

Note 3: For disclosure details, please refer to the sample annual report available on the official website of the TWSE Corporate Governance Center.

(6) State of Performance in the Area of Ethical Corporate Management, any deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such deviation:

Evaluation item	Implementation status (Note)			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
<p>1. Establishment of ethical corporate management policies and programs</p> <p>(1) Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?</p>	V		(1) iST has established the Ethical Corporate Management Principles, the Procedures for Ethical Management and Guidelines for Conduct and applicable regulations in accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies. The Principles and Procedures have been disclosed on the website of iST and in the Market Observation Post System, requiring that directors, managers, employees, assignees and other people with substantial control power should abide by the principle of honesty and trustworthiness and should not act dishonestly. They are required to not only commit themselves to the integrity management policy, but also comply with these principles in internal management and external business activities. Board members and high-ranking managers also operate the company pursuant to the integrity principle and report the state of the current year's integrity management to the board of directors every year.	No major difference
<p>(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?</p>	V		(2) iST has established the Operating Procedure for Ethical Corporate Management and Code of Conduct to prevent dishonest acts. It also analyzes the operating activities at a higher risk of dishonesty within the scope of business activities and strengthens relevant prevention measures.	No major difference
<p>(3) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?</p>	V		(3) iST has established the Ethical Corporate Management Practice Principles and the Operating Procedure for Ethical Corporate Management and Code of Conduct, which provide dishonesty prevention schemes, including operating procedures, codes of conduct, and the penalty and complaint system in case of violation of regulations. iST has implemented and periodically reviewed and corrected the aforementioned schemes. To prevent employees from being involved in dishonesty or immorality, and after considering fraud risk, iST has set up an internal control system to monitor and track during routine operations to prevent fraud risk, and has conducted independent audits through the audit unit to ensure successful operation of the whole mechanism. With the internal control system and by independent audits, iST manages and prevents dishonest acts from occurring.	No major difference
<p>2. Ethical Management Practice</p> <p>(1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?</p>	V		(1) iST requires, in various regulations of management and compliance with internal control system for suppliers and customers (e.g. Supplier Code of Conduct, and Credit Management Regulations), that credit investigation and evaluation should be	No major difference

Evaluation item	Implementation status (Note)			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	V		<p>conducted in order to avoid business transactions with any suppliers, customers or entities that act dishonestly. In case that a business partner is found to act dishonestly, iST may terminate the business relationship with the partner for adherence of iST's integrity management policy. In addition, all information relevant to iST or its customers/suppliers purchasing or selling products from or to iST should be kept in confidential, except the information to be disclosed by authorization or in accordance with the law.</p> <p>(2) As the unit designated by iST to promote corporate ethical management, the management office reports the implementation of ethical corporate management to the board of directors every year. The content of the implementation of ethical corporate management for 2025 reported to the board of directors on Dec. 17, 2025 is as follows:</p> <ol style="list-style-type: none"> 1. Status of development of educational training for the honesty policy 2. Establishment of the audit mechanism: To prevent employees from being involved in dishonesty or immorality, and after considering fraud risk, iST has set up an internal control system to monitor and track during routine operations to prevent fraud risk, and has conducted independent audits through the audit unit to ensure successful operation of the whole mechanism. With the internal control system and by independent audits, iST manages and prevents dishonest acts from occurring. iST has set up an internal control system to monitor and track in daily operations to prevent the risk of fraud, and through the audit unit Independent auditing ensures the operation of the overall mechanism, and jointly manages and prevents the occurrence 3. Establishment of the whistleblowing system: iST has established the whistleblowing system and specific regulations. Identity of a whistleblower and content of his/her report are kept misconduct, anyone may use the designated mailbox or phone line to report any violation of ethical standards that he/she is aware of 4. In 2025, no violation of corporate ethical management was found, and iST did not receive any written complaint about corporate ethical management from an internal or external whistleblower and was not involved in any material violation of corporate ethical management. 	No major difference
(3) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		<p>(3) In the Operating Procedure for Ethical Corporate Management and Code of Conduct, iST stipulates a policy to prevent conflicts of interest, provides proper channels to receive relevant complaints, and requests relevant units to implement the policy.</p> <p>In terms of employees, iST has made a policy to prevent conflicts of interest in the Ethical Corporate Management Principles. All employees are under obligation to prevent conflicts of interest between themselves and iST and consider the best interests of iST when making decisions or do any things. Any person being aware of any illegal activity may report it to the unit in charge via Email (erhics@istgroup.com) or the specific phone line (03-5799909#1995).</p> <p>About Directors: The Board Meeting Agenda Rules of iST has established the</p>	No major difference

Evaluation item	Implementation status (Note)			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, and the reasons
	Yes	No	Summary description	
<p>(4) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?</p>	V		<p>interest avoidance system for directors. Directors are required to be highly self-disciplined. When a director or the judicial person represented by him/herself has a conflict of interest with respect to any motion at the board meeting, the director shall explain the important content of the conflict of interest at the board meeting. If the interest of iST might be impaired, the director may express his/her opinion and answer questions at the meeting and shall not participate in discussion and voting. Upon discussion and voting, the director shall evade, and shall not exercise voting rights on behalf of another director. Whenever sending agenda documents, the agenda working unit reminds each director of avoidance of a motion being involved in a conflict of interest.</p>	No major difference
<p>(5) Does the company provide internal and external ethical corporate management training programs on a regular basis?</p>	V		<p>(4) iST has established and implemented an internal control system. Based on results of risk evaluation, internal auditors put high-risk operations in the list of items to be audited in the annual audit plan to strengthen prevention measures, and review the status of compliance with the audit system periodically. An audit report is submitted regularly to the audit committee and the board of directors. In addition, to ensure effective design and implementation of the system, iST reviews and revises the system every year to build a good corporate governance and risk control mechanism, which is used to evaluate overall effectiveness of the internal control system and as the basis of the declaration issued for the internal control system.</p> <p>(5) Internal and External Educational Training Participated in 2025:</p> <ol style="list-style-type: none"> The programs for promoting integrity and honesty to be upheld by employees and the training provided for new employees were completed 100% with 777 participants. Each session was 2261 hours. Internal and external educational training (including information security, corporate ethical management, compliance with laws and regulations, social security, etc.) for employees was held, with 12,257 participants. Each session was 6,619 hours. 	No major difference
<p>3. Implementation of Complaint Procedures</p> <p>(1) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistleblowers?</p>	V		<p>(1) iST has established the Ethical Corporate Management Principles and the Procedures for Ethical Management and Guidelines for Conduct to encourage internal personnel and external workers to report to iST any dishonest activity or improper behavior. A proper reward will be given to the reporting person in accordance with the Reward and Punishment Regulations for iST Personnel. iST has established the reporting mailbox (erhics@istgroup.com) and the specific phone line (03-5799909 # 1995) and designated proper persons to be in charge.</p>	No major difference
<p>(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?</p>	V		<p>(2) iST has specified, in Article 5.18 of the Procedures for Ethical Management and Guidelines for Conduct, the reported items to be accepted. In addition, relevant measures are taken to keep the identity of the reporting person and the content of the report confidential.</p>	No major difference
<p>(3) Has the company adopted proper measures to protect whistleblowers from retaliation for filing complaints?</p>	V		<p>(3) iST specifies, in Article 5.18 of the Procedures for Ethical Management and Guidelines for Conduct, that the identity of the reporting person should be kept confidential through the reporting process, and the reporting person</p>	No major difference

Evaluation item	Implementation status (Note)			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons
	Yes	No	Summary description	
			should be protected from being treated improperly because of the reporting.	
4. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		iST has established the Ethical Corporate Management Principles, the Procedures for Ethical Management and Guidelines for Conduct and applicable regulations and disclosed them in the Market Observation Post System. The content of the Ethical Corporate Management Principles and the result of promoting the Principles have been disclosed on the website of iST.	No major difference
5. If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation: None				
iST established its ethical corporate management practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies published by the competent authority. It has requested relevant units to implement its ethical corporate management practice principles and has also infused these principles into its routine business management. As the result, no variance between actual practice and the situation required by the principles occurs. Subsidiaries of iST also uphold the spirit of corporate ethical management and include the principles in their internal control systems and regulations.				
6. Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies (e.g., the company's reviewing and amending of its ethical corporate management best practice principles) :				
<ol style="list-style-type: none"> 1. iST complies with abides by the Company Act, the Securities and Exchange Act, the Business Entity Accounting Act and applicable regulations for TWSE/TPEX listed companies or other regulations concerning business activities and considers compliance as the basis of ethical management. iST also pays attention to development and update of applicable foreign and domestic ethical management related laws, and encourages directors, managers and employees to provide suggestions for iST to review and improve its ethical management policy and the measures taken by iST for promotion of the policy, in order to enhance the effect of iST's ethical management. 2. iST provides an interest avoidance system for directors in its Rules for Conduct of Board Meetings. For a motion relevant to interest of a director however impairing iST's interest that is proposed at the board meeting, the director may state his/her opinion but shall not participate in discussion or voting at the meeting. The director shall avoid and shall not exercise any voting right on behalf of another director. Opinions of independent directors shall be fully considered. Objection or reservation of independent directors shall be stated in the minutes of the board meeting 3. In iST's Operating Procedure for Processing of Internal Important Information and Prevention from Insider Trading, iST expressly indicates that directors, managers and employees shall not disclose to others any material internal information that they have known during performance of duties, or ask for or collect unpublished material internal information irrelevant to their duties from any person who is aware of such information, and shall not disclose to others any unpublished material internal information that they have known during non-performance of duties. 4. iST has made the Rules Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises in accordance with regulations and disclosed the Rules on the website of iST to govern financial activities between iST and its affiliates to prevent non-arm's length transactions and transfer of improper benefits among affiliates. 				

(7) Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance may also be disclosed.

1、iST designates proper persons to collect and maintain, and disclose and update regularly, its public information, and allows interested parties to check relevant information. The status of corporate governance operation (e.g. corporate governance-related regulations, important resolutions by the board of directors, etc.) is precisely disclosed on the website of iST and in the Market Observation Post System and the annual report. The Corporate Governance section on the website of iST is accessible at:

<https://www.istgroup.com/tw/investors/company-management/organization-structure/>

(8) State of Implementation of Internal Control System

1. Statement on Internal Control:

Integrated Service Technology Inc.
Statement on Internal Control System

Date: Mar. 23, 2026

Based on the findings of self-assessments, iST states the following with regard to its internal control system during the year 2025:

1. iST's Board of Directors and management are responsible for establishing, implementing, and maintaining an adequate internal control system. Internal control system is designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance and safeguarding of assets), reliability, timeliness, transparency and regulatory compliance of our reporting, and compliance with applicable rulings, laws and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes due to extenuating circumstances beyond our control. Nevertheless, our internal control system contains self-monitoring mechanisms, and iST takes immediate remedial actions in response to any identified deficiencies.
3. iST evaluates the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the Regulations). The criteria adopted by the Regulations identify five key components of managerial internal control: 1. control environment, 2. risk assessment, 3. control activities, 4. information and communications, and 5. monitoring activities. Each component also includes several items which can be found in the Regulations.
4. iST has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations.
5. Based on the findings of such evaluation, iST believes that, on December 31, 2025, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency and regulatory compliance of reporting, and compliance with applicable rulings, laws and regulations.
6. This Statement is an integral part of iST's annual report and prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Law.
7. The statement was passed by the Board of Directors in their meeting held on Mar. 23, 2026, with none of the 11 attending directors expressing dissenting opinions, and the remainder all affirming the content of this Statement.

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Integrated Service Technology Inc.

Chairman: Yu Wei-Pin

President: Yu Wei-Pin

2. Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None

- (9) Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

1、Shareholders' Meeting:

Date of Shareholders' Meeting	Important Resolutions	Implementation
2025.6.13	Acknowledgement of settlement statements for the year ended 2024	The financial statements and business report of 2024 has been acknowledged through resolution at the shareholders' meeting. The financial statements have been disclosed in the Market Observation Post System.
	Acknowledgement of appropriation of profit or loss for the year ended 2024	It is acknowledged that the motion of the earning distribution for 2024 was approved and executed pursuant to the resolution made at the shareholders' meeting. Cash dividends distributed to shareholders for Q1 were NTD 74,040,921 (NTD 1.0 per share). The ex-dividend date was Nov. 13, 2024. The cash dividends were paid on Nov. 28, 2024. Cash dividends distributed to shareholders for Q2 were NTD 96,644,173 (NTD 1.3 per share). The ex-dividend date was Feb. 11, 2025. The cash dividends were paid on Feb. 26, 2025. Cash dividends distributed for Q3 were NTD 74,378,421 (NTD 1.0 per share). The ex-dividend date was Apr. 19, 2025. The cash dividends were paid on May 16, 2025. Cash dividends distributed for Q4 were NTD 74,429,171 (NTD 1.0 per share). The ex-dividend date was Aug. 11, 2025. The cash dividends were paid on Aug. 25, 2025.
	Approval of the revisions to certain provisions of the Company's "Articles of Incorporation."	The motion has been approved and executed pursuant to the resolution made at the shareholders' meeting. It was disclosed in the Market Observation Post System and announced on the website of iST on June 13, 2025.
	Approval of the revisions to certain provisions of the Company's "Procedures for Asset Acquisition or Disposal."	The motion has been approved and executed pursuant to the resolution made at the shareholders' meeting. It was disclosed in the Market Observation Post System and announced on the website of iST on June 13, 2025.
	Approval of private placement of common shares for cash	The board of directors resolved on Mar. 23 2026 not to continue the matter of private placement within the remaining period because iST had not selected any subscribers qualified.

2 - Board Meeting:

Date of Board Meeting	Important Resolutions
2025.03.07 12th-term 6th meeting	<ol style="list-style-type: none"> 1. Assessment of the effectiveness of the Company's internal control system for fiscal year 2024 and proposal for the "Statement of Internal Control" 2. Amendment of the Company's internal control system and internal audit implementation regulations proposal. 3. 2024 Annual Financial Statements proposal. 4. Proposal for the distribution of earnings for the fourth quarter of 2024. 5. Proposal for the distribution of earnings for the fiscal year 2024. 6. Amendment of certain provisions in the Company's "Procedures for Acquiring or Disposing of Assets." 7. Decision not to proceed with the cash capital increase through private placement of common stock approved by the 2024 shareholders' meeting. 8. Proposal for cash capital increase through private placement of common stock. 9. Proposal to dispose of the Company's equity holdings in BTL. 10. Establishment of the schedule for the Company's 2025 shareholders' meeting and the period for accepting shareholder proposals. 11. Establishment of the record date for increasing capital pertaining to the employee stock option certificates issued in 2021, in relation to the portions exercised by employees. 12. Proposal regarding derivative transactions. 13. Proposal for a bank loan limit. 14. Proposal to replace the Company's audit accountant due to internal adjustments within the accounting firm. 15. Review of the independence and suitability assessment results of the Company's audit accountant, as well as the non-assurance services provided by the accountant's firm to the Company. 16. Review of the definition of "frontline employees" within the Company. 17. Amendment of certain provisions in the Company's "Articles of Incorporation." 18. Amendment of certain provisions in the Company's "Integrity Operating Procedures and Code of Conduct." 19. Establishment of the Company's "Charitable Donations and Sponsorship Management Regulations." 20. Review of the linkage between executive compensation and ESG performance indicators within the Company. 21. Review of the employee compensation distribution proposal for the fiscal year 2024. 22. Review of the director compensation proposal for the fiscal year 2024. <p>Resolution result: All directors present at the meeting adopted the resolution unanimously.</p>
2025.04.10 12nd-term 7th meeting	<p>The Company intends to pursue a proposal for the repurchase of its own shares through a share buyback program.</p> <p>Resolution result: All directors present at the meeting adopted the resolution unanimously.</p>

2025.04.25 12th-term 8th meeting	<ol style="list-style-type: none"> 1. Proposal for the revisions to certain provisions within the Company's "Articles of Incorporation." 2. Proposal to determine the record date for capital increase for the portion of the employee stock options performed already by employees after iST issued these employee stock options in 2021 3. Review of the proposal regarding the adjustment of executive compensation for high-ranking officers of iST for 2025.
Resolution result: All directors present at the meeting adopted the resolution unanimously.	
2025.05.09 12th-term 9th meeting	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements for the first quarter of 2025. 2. Proposal for the distribution of earnings for the first quarter of 2025. 3. Presentation of the results of the analysis of significant themes for the Company's 2025 Sustainability Report.
Resolution result: All directors present at the meeting adopted the resolution unanimously.	
2025.08.07 12th-term 10th meeting	<ol style="list-style-type: none"> 1. Proposal for the establishment of the "Procedure for the Repurchase of Treasury Shares." 2. Proposal for the amendment and addition of provisions to the Company's internal control system and internal audit implementation regulations. 3. Proposal for the consolidated financial statements for the second quarter of 2025. 4. Proposal for the distribution of earnings for the second quarter of 2025. 5. Establishment of the record date for the capital increase related to the employee stock option certificates issued in 2021, specifically pertaining to the portions exercised by employees. 6. Proposal for the cancellation of shares and the registration of changes related to the Company's seventh buyback of shares from the over-the-counter market. 7. Proposal for the initiation of a cash capital increase through the issuance of new shares for the year 2025. 8. Proposal for a cash capital increase involving INTEGRATED SERVICE TECHNOLOGY INC.-Samoa. 9. Proposal for INTEGRATED SERVICE TECHNOLOGY INC.-Samoa to participate in a cash capital increase investment in the South Korean company Hunet Plus Co., Ltd. 10. Proposal regarding transactions in derivative instruments. 11. Proposal to issue a support letter to ProPower Technology Inc. 12. Proposal for a bank loan facility limit. 13. Completion of the preparation of the Company's Sustainability Development Report for the fiscal year 2024. 14. Proposal for the work objectives and performance indicators for the Company's Sustainability Report for the fiscal year 2025. 15. Review of the proposal for the distribution of mid-year performance bonuses for executives for the fiscal year 2025. 16. Review of the proposal regarding cash capital increase subscription matters.
Resolution result: All directors present at the meeting adopted the resolution unanimously.	
2025.11.07 12th-term 11st meeting	<ol style="list-style-type: none"> 1. Proposal for the consolidated financial statements for the third quarter of 2025. 2. Proposal for the distribution of earnings for the third quarter of 2025. 3. Establishment of the record date for the capital increase related to the employee stock option certificates issued in 2021, specifically pertaining to the portions exercised by employees. 4. Proposal regarding transactions in derivative instruments.

	<ol style="list-style-type: none"> 5. Proposal for a bank loan facility limit. 6. Proposal to issue a support letter to ProPower Technology Inc. (Xinxin). 7. Proposal to issue a support letter to ProPower Technology Inc. (Herun). 8. Proposal for the disposal (subletting) of certain real estate usage rights to subsidiaries.
	Resolution result: All directors present at the meeting adopted the resolution unanimously.
2025.12.17 12th-term 12th meeting	<ol style="list-style-type: none"> 1. Proposal for the Company's audit plan for the fiscal year 2026. 2. Proposal for the Company's participation in the cash capital increase of Antek Certification Inc. 3. Proposal regarding transactions in derivative instruments. 4. Proposal to issue a letter of commitment to Prosperity Power Technology Inc. 5. Proposal to issue a letter of commitment to IST (Kenshan) Inspection Technology Service Co., Ltd. 6. Proposal for the Company's operational budget for the fiscal year 2026. 7. Proposal to establish a branch office (Taiyuan). 8. Proposal for the revision of the Company's "Sustainable Development Practices Code." 9. Review of the proposal for the distribution of year-end performance bonuses for executives for the fiscal year 2025.
	Resolution result: All directors present at the meeting adopted the resolution unanimously.
2026.01.21 12th-term 13rd meeting	<ol style="list-style-type: none"> 1. Proposal for the amendment of the Company's internal control system and internal audit implementation regulations. 2. Establishment of the record date for the capital increase related to the employee stock option certificates issued in 2021, specifically pertaining to the portions exercised by employees. 3. Proposal regarding transactions in derivative instruments. 4. Proposal to appoint the current "ESG Committee Chairperson," Vice General Manager Chen Wenyin, to concurrently serve as "Chief Sustainability Officer (CSO)" to strengthen the Company's sustainable development governance structure. 5. In alignment with the equity dispersion planning for the future public listing application of subsidiary Prosperity Power Technology Inc., the Company and its subsidiary, Pinwen Co., Ltd., propose to waive the subscription for the first cash capital increase of Yijin Technology in the year 2026. 6. In support of the planning for the future public listing application of subsidiary Prosperity Power Technology Inc., the Company intends to proceed with the partial release of its shares in Prosperity Power Technology Inc.
	Resolution result: All directors present at the meeting adopted the resolution unanimously.
2026.03.09 12th-term 14th meeting	<p>Proposal for the self-assessment of the consolidated financial statements for the fiscal year 2025.</p>
	Resolution result: All directors present at the meeting adopted the resolution unanimously.
2025.03.23 12th-term 15th meeting	<ol style="list-style-type: none"> 1. Assessment of effectiveness of internal control system for 2025 and statement on internal control system 2. Final settlement of annual accounts for 2025 3. Proposal of 2025 Q4 earning distribution 4. Proposal of 2025 earning distribution 5. Proposal of not continuing the private placement of common shares for cash adopted at

	<p>the ordinary meeting of shareholders in 2025</p> <p>6. Private placement of common shares for cash</p> <p>7. Establishment of the date of the ordinary meeting of shareholders for 2025 and the period for accepting shareholders</p> <p>8. Proposal of the limit of loans from banks</p> <p>9. Review of evaluation results with respect to independency and competency of independent CPAs, and non-assurance services provided by their CPAs' firm to iST</p> <p>10. Review of salaries of iST's high-ranking managers linked with key ESG performance indicators in 2025</p> <p>11. Proposal for the establishment of the Company's Human Rights Policy.</p> <p>12. Review of remuneration to directors in 2025</p> <p>13. Review of the employee remuneration distributed by iST in 2025</p> <p>14. Review of the proposal regarding the adjustment of executive compensation for high-ranking officers of iST for 2026.</p>
	Resolution result: All directors present at the meeting adopted the resolution unanimously.

- (10) Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None

IV. Information on the professional fees of the attesting CPAs (external auditors)

(1) Information on CPA(External Auditor) Professional Fees

Unit: in Thousands of New Taiwan Dollars

Name of Accounting Firm	Name of CPAs	Period covered by the CPA audit	Audit Fees	Non-audit Fees	Total	Remarks
Deloitte & Touche	Wen Chih-Yuan	2025.01-2025.12	3,850	40	3,890	None
	Chang Ya-Yun	2025.01-2025.12				

- (2) When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None
- (3) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None

V. Information on replacement of certified public accountant:

(I) Regarding the Former Auditor:

Date of Change	Approved by the Board of Directors on March 7, 2025.		
Reason for Change	In alignment with internal organizational adjustments within the accounting firm.		
Description of Termination or Non-Acceptance of Engagement by Either the Client or the Auditor	Parties Involved	CPA	Client
	Details		
	Voluntary Quit	N/A	N/A
	Will No Longer Accept (or Continue) Engagement	N/A	N/A
Latest Two Years of Audit Opinions Issued Other than Unqualified Opinions and Reasons	N		
Disagreements with the Issuer	Y		Accounting Principles or Practices
			Disclosure of Financial Reports
			Scope or Procedures of the Audit
			Other
	N	V	
	Explanation		
Other Disclosure Matters: (Items that must be disclosed under Article 10, Section 6, Subparagraphs 1 through 4 of the relevant guidelines)	N		

(II) Regarding the Successor Auditor:

Firm Name	Deloitte & Touche
CPAs' Names	Wen Chih-Yuan, Chang Ya-Yun (Note)
Date of Appointment	Approved by the Board of Directors on March 7, 2025.
Consultation Matters Regarding Accounting Treatment or Accounting Principles for Specific Transactions Before Appointment and Possible Opinions on Financial Reporting	N/A
Written Opinions of Successor Auditor Regarding Disagreements with the Former Auditor	N/A

Note: The CPAs for the first quarter of 2025 will be Wen Chih-Yuan and Chang Ya-Yun.

(III) Response from Former Auditor Regarding Matters to be Recorded in Annual Reports of Public Companies According to Article 10, Section 6, Subparagraphs 1 and 2, Item 3: None.

- VI. Where the company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm, the name and position of the person, and the period during which the position was held, shall be disclosed: None

VII. Any transfer of equity interests or pledge of or change in equity interests by a director or manager or a shareholder holding 10% or more of shares during the latest fiscal year or as of the date of print of the annual report:

(1) Change in Equity Interests of Directors, Managers or Key Shareholders

Unit: Share

Title	Name	2025		As of Apr. 14, 2026		Remarks
		Increase (decrease) in shares held	Increase (decrease) in shares pledged	Increase (decrease) in shares held	Increase (decrease) in shares pledged	
Chairman	Han Sheng Investment Co., Ltd. Representative: Yu Wei-Pin	470,963	1,570,000	0	0	
Director	Hui Long Co., Ltd. Representative: Chen Ching Chuo	109,597	0	0	0	
Director	Tu Chung-Cheh	116,313	0	0	0	
Director	Kai Ou Investment Co., Ltd. Representative: Chen Yang-Kuang	88,814	0	0	0	
Director	Liu Fu-Han	118,634	0	0	0	
Director	Wang Chih-Hung	0	0	0	0	
Director	Hung Wen-Ming	0	0	0	0	
Director	Lo Wen-Hao	67,063	0	0	0	
Director	Lo Yung-Chien	0	0	0	0	
Director	Yu Chuo-Min	0	0	0	0	
Director	HSIEH, PEI-CHUAN	0	0	0	0	
Chairman and Manager	Yu Wei-Pin	26,311	180,000	0	0	
Manager	Chen Wen-Yin	27,237	0	0	0	
Manager	Lee Chang-Pin	12,000	0	15,000	0	
Manager	Lin Yu-Sang	(2,500)	0	0	0	
Manager	Tseng Shao-Chun	31,953	0	0	0	
Manager	Hsu Ju-Hung	11,504	0	0	0	
Manager	Tseng Ta-Lin	20,000	0	0	0	
Manager	Huang Yin-Hao	1,270	0	5,000	0	
Manager	Lin Hsiu-Mei	0	0	0	0	Resigned on May 4, 2025
Manager	Wang Shang-Chieh	5,750	0	0	0	
Manager	Wang Yu-Min	(10,000)	0	5,000	0	
Manager	Wang Kuo-Feng	0	0	6,250	0	
Manager	Cheng Chun-Yen	0	0	0	0	Resigned on July 31, 2025
Manager	Pao Chung-Hsing	27,375	0	0	0	
Manager	Shen Shih-Hsiung	0	0	0	0	
Manager	Tseng Sheng-Yu	814	0	0	0	
Manager	Liang Shih-Chang	0	0	0	0	
Manager	Chien Feng-Chun	5,039	0	0	0	
Manager	TSUI, KO-WEN	0	0	0	0	

(2) Counterparty in any transfer of equity interests that is a related party of iST: None

(3) Counterparty in any pledge of equity interests that is a related party of iST: None

VIII. Relationship information if any of 10 largest shareholders is a related party, the spouse or a relative within the second degree of kinship of another one:

Information of 10 Largest Shareholders and their Relationship

As of Apr. 14, 2026; Unit: share; %

Name	Shares held by the shareholder		Shares held by the spouse and minor child(ren)		Shares held in the name of another person		Name of any of 10 largest shareholders that is a related party, the spouse or a relative within the second degree of kinship of another one, and their relationship		Remarks
	Number of Shares	Ratio of Shareholding	Number of Shares	Ratio of Shareholding	Number of Shares	Ratio of Shareholding	Name	Relation	
Han Sheng Investment Co., Ltd.	4,123,251	4.75%	-	-	-	-	-	-	-
Han Sheng Investment Co., Ltd. Representative: Yu Wei-Pin	276,016	0.32%	550	0.001%	-	-	Han Sheng Investment Co., Ltd.	Chairman	-
WU,YUNG-CHENG	1,734,000	2.00%	-	-	-	-	-	-	-
HSIEH,CHUNG-WEI	1,582,000	1.82%	-	-	-	-	-	-	-
LO,WEI-HSUAN	1,508,277	1.74%	-	-	-	-	-	-	-
Liao Mei-Lien	1,497,459	1.73%	-	-	-	-	-	-	-
Citibank (Taiwan) Ltd. is entrusted with the custodial management of the UBS Europe SE investment account.	1,134,788	1.31%	-	-	-	-	-	-	-
Liu Fu-Han	1,038,634	1.20%	-	-	-	-	-	-	-
TU,CHUNG-CHE	1,018,313	1.17%	-	-	-	-	-	-	-
Hui Long Co., Ltd.	959,518	1.11%	-	-	-	-	-	-	-

IX. Total number of shares and ratio of comprehensive shareholding in any single enterprise reinvested by iST, its directors, supervisors and managers and any company controlled directly or indirectly by iST:

Ratio of Comprehensive Shareholding

As of Mar. 31, 2026; Unit: in Thousands of shares; %

Reinvestee	Investment by iST		Investment by Directors, Supervisors, Managers and any Company Controlled Directly or Indirectly by iST		Comprehensive Investment	
	Number of Shares	Ratio of Shareholding	Number of Shares	Ratio of Shareholding	Number of Shares	Ratio of Shareholding
Pin Wen Co., Ltd.	9,841	100%	-	-	9,841	100%
INTEGRATED SERVICE TECHNOLOGY INC.(Samoa)	5,417	100%	-	-	5,417	100%
Dekra iST	19,262	49%	-	-	19,262	49%
Supreme Fortune Corp.	125	100%	-	-	125	100%
Prosperity Power Technology	14,428	33%	1,859	4%	16,287	37%
INTEGRATED SERVICE TECHNOLOGY SDN.BHD.	800	100%	-	-	800	100%
INTEGRATED SERVICE TECHNOLOGY INC.(Seychelles)	-	-	7,159	100%	7,159	100%
Integrated Service Technology USA Inc.	-	-	3,130	100%	3,130	100%
Integrated Service Technology (Kunshan) Co., Ltd.	-	-	-	100%	-	100%
Hot Light Co., Ltd.	-	-	125	100%	125	100%
System Integration Professional Technology	-	-	-	100%	-	100%
He Chou Technology Inc.	-	-	400	100%	400	100%
EFUN Technology Inc.	-	-	370	26%	370	26%
Huan Ying Sustainable Development Technology	-	-	510	22%	510	22%
Instrument Supply Technology (Kunshan) Co., Ltd.	-	-	-	100%	-	100%
Motor Semiconductor Co., Ltd.	-	-	2,955	14%	2,955	14%
Integrated Service Technology (Shanghai) Co., Ltd	-	-	-	100%	-	100%

III. Fundraising Overview

(I) Capital and Shares

A. Source of Share Capital

1. Source of Share Capital

As of Apr. 15, 2025; Unit: Share; in Thousands of NT dollars

Year/Month	Issue Price (NTD)	Approved Capital		Paid-in Capital		Remarks		
		Number of Shares	Amount	Number of Shares	Amount	Source of Share Capital	Non-cash property provided as payment for shares	Others
1994/09	1,000	10,000	10,000	10,000	10,000	Share capital of NTD 10,000 thousand for establishment	—	—
1996/05	1,000	13,000	13,000	13,000	13,000	Capital increase in cash in an amount of NTD 3,000 thousand	—	—
2000/12 (Note 1)	1,000	58,500	58,500	58,500	58,500	Capital increase in cash in an amount of NTD 42,900 thousand, and stock dividends of common stock in an amount of NTD 2,600 thousand	—	—
2001/08 (Note 2)	10	6,630,000	66,300	6,630,000	66,300	Capital increase in cash in an amount of NTD 7,800 thousand	—	—
2001/11 (Note 3)	10	8,822,000	88,220	8,822,000	88,220	Capital increase in cash in an amount of NTD 17,413 thousand, and stock dividends of common stock in an amount of NTD 4,507 thousand	—	—
2002/06 (Note 4)	10	20,000,000	200,000	11,716,600	117,166	Stock dividends of common stock in an amount of NTD 28,946 thousand	—	—
2002/07 (Note 5)	10	20,000,000	200,000	15,716,600	157,166	Capital increase in cash in an amount of NTD 40,000 thousand	—	—
2003/05 (Note 6)	10	25,000,000	250,000	20,855,380	208,554	Stock dividends of common stock in an amount of NTD 51,388 thousand	—	—
2003/12 (Note 7)	10	25,000,000	250,000	21,855,380	218,554	Capital increase in cash in an amount of NTD 10,000 thousand	—	—
2004/09 (Note 8)	10	50,000,000	500,000	29,949,648	299,497	Stock dividends of common stock in an amount of NTD 80,943 thousand	—	—
2005/04 (Note 9)	10	50,000,000	500,000	30,421,288	304,213	Employee stock options converted in an amount of NTD 4,716 thousand	—	—
2005/08 (Note 10)	10	50,000,000	500,000	38,815,504	388,155	Stock dividends of common stock in an amount of NTD 83,942 thousand	—	—
2006/03 (Note 11)	10	50,000,000	500,000	39,199,629	391,996	Employee stock options converted in an amount of NTD 3,841 thousand	—	—
2006/07 (Note 12)	10	65,000,000	650,000	39,437,627	394,377	Employee stock options converted in an amount of NTD 2,380 thousand	—	—
2006/09 (Note 13)	10	65,000,000	650,000	42,417,609	424,177	Earnings and capital surplus transferred to common stock in an amount of NTD 29,800 thousand	—	—
2006/10 (Note 14)	10	65,000,000	650,000	42,861,002	428,610	Employee stock options and convertible bonds converted in an amount of NTD 4,434 thousand	—	—
2007/08 (Note 15)	10	65,000,000	650,000	43,712,542	437,125	Employee stock options and convertible bonds converted in an amount of NTD 8,515 thousand	—	—
2006/04 (Note 16)	10	65,000,000	650,000	46,285,713	462,857	Employee stock options and convertible bonds converted in an amount of NTD 25,732 thousand	—	—
2007/10 (Note 17)	10	65,000,000	650,000	50,182,396	501,823	Employee stock options and convertible bonds converted in an amount of NTD 3,974 thousand, and stock dividends of common stock in an amount of NTD 34,993 thousand	—	—
2007/11 (Note 18)	10	65,000,000	650,000	50,452,126	504,521	Employee stock options and convertible bonds converted in an amount of NTD 2,697 thousand	—	—
2008/02 (Note 19)	10	65,000,000	650,000	50,846,011	508,460	Employee stock options and convertible bonds converted in an amount of NTD 3,939 thousand	—	—
2008/04 (Note 20)	10	65,000,000	650,000	51,083,885	510,839	Employee stock options and convertible bonds converted in an amount of NTD 2,379 thousand	—	—
2008/09 (Note 21)	10	65,000,000	650,000	55,590,398	555,904	Employee stock options and convertible bonds converted in an amount of NTD 1,255 thousand, and stock dividends of common stock in an amount of NTD 43,810 thousand	—	—
2008/11 (Note 22)	10	65,000,000	650,000	55,606,898	556,069	Employee stock options converted in an amount of NTD 165 thousand	—	—
2009/01 (Note 23)	10	80,000,000	800,000	60,606,898	606,069	Cash increase for cash in an amount of NTD 50,000 thousand	—	—
2009/05 (Note 24)	10	80,000,000	800,000	60,619,523	606,195	Employee stock options converted in an amount of NTD 126 thousand	—	—
2009/18 (Note 25)	10	80,000,000	800,000	60,634,523	606,345	Employee stock options converted in an amount of NTD 150 thousand	—	—
2009/09 (Note 26)	10	80,000,000	800,000	68,634,633	686,346	Stock dividends of common stock in an amount of NTD 80,001 thousand	—	—
2010/08 (Note 27)	10	80,000,000	800,000	68,634,842	686,348	Employee stock options converted in an amount of NTD 2 thousand	—	—

Year/Month	Issue Price (NTD)	Approved Capital		Paid-in Capital		Remarks		
		Number of Shares	Amount	Number of Shares	Amount	Source of Share Capital	Non-cash property provided as payment for shares	Others
2011/10 (Note 28)	10	100,000,000	1,000,000	70,007,539	700,075	Stock dividends of common stock in an amount of NTD 13,727 thousand	—	—
2012/09 (Note 29)	10	100,000,000	1,000,000	44,707,539	447,075	Cancelled treasury stock of NT 3,000 thousand and cash capital reduction of NTD 250,000 thousand	—	—
2013/02 (Note 30)	10	100,000,000	1,000,000	45,907,539	459,075	Restricted stock awards of NTD 12,000 thousand	—	—
2014/06 (Note 31)	10	100,000,000	1,000,000	45,673,539	456,735	Cancelled restricted stock awards of NTD 6,000 thousand, and employee stock options converted in an amount of NTD 3,660 thousand	—	—
2014/09 (Note 32)	10	100,000,000	1,000,000	45,947,039	459,470	Employee stock options converted in an amount of NTD 2,735 thousand	—	—
2014/12 (Note 33)	10	100,000,000	1,000,000	46,024,039	460,240	Employee stock options converted in an amount of NTD 770 thousand	—	—
2015/05 (Note 34)	10	100,000,000	1,000,000	46,404,039	464,040	Employee stock options converted in an amount of NTD 3,800 thousand	—	—
2015/09 (Note 35)	10	100,000,000	1,000,000	46,466,039	464,660	Employee stock options converted in an amount of NTD 620 thousand	—	—
2015/12 (Note 36)	10	100,000,000	1,000,000	46,483,039	464,830	Employee stock options converted in an amount of NTD 170 thousand	—	—
2016/01 (Note 37)	10	100,000,000	1,000,000	50,483,039	504,830	Capital increase in cash in an amount of NTD 40,000 thousand	—	—
2016/06 (Note 38)	10	100,000,000	1,000,000	50,531,110	505,311	Employee stock options and convertible bonds converted in an amount of NTD 481 thousand	—	—
2016/09 (Note 39)	10	100,000,000	1,000,000	51,043,061	510,431	Employee stock options and convertible bonds converted in an amount of NTD 5,120 thousand	—	—
2016/10 (Note 40)	10	100,000,000	1,000,000	51,778,312	517,783	Employee stock options and convertible bonds converted in an amount of NTD 7,352 thousand	—	—
2016/10 (Note 41)	10	100,000,000	1,000,000	52,378,312	523,783	Privately placed common shares of NTD 6,000 thousand	—	—
2017/02 (Note 42)	10	100,000,000	1,000,000	62,378,312	623,783	Capital increase in cash in an amount of NTD 100,000 thousand	—	—
2017/05 (Note 43)	10	100,000,000	1,000,000	62,492,859	624,929	Convertible bonds converted in an amount of NTD 1,146 thousand	—	—
2017/08 (Note 44)	10	100,000,000	1,000,000	62,528,367	625,284	Convertible bonds converted in an amount of NTD 355 thousand	—	—
2017/11 (Note 45)	10	100,000,000	1,000,000	63,006,364	630,064	Employee stock options and convertible bonds converted in an amount of NTD 4,780 thousand	—	—
2018/02 (Note 46)	10	100,000,000	1,000,000	63,501,695	635,017	Convertible bonds converted in an amount of NTD 4,953 thousand	—	—
2018/05 (Note 47)	10	100,000,000	1,000,000	63,575,121	635,751	Convertible bonds converted in an amount of NTD 734 thousand	—	—
2019/11 (Note 48)	10	200,000,000	2,000,000	93,575,121	935,751	Capital increase in cash in an amount of NTD 300,000 thousand	—	—
2021/09 (Note 49)	10	200,000,000	2,000,000	88,575,121	885,751	Cancelled treasury stock of NTD 50,000 thousand	—	—
2021/10 (Note 50)	10	200,000,000	2,000,000	84,575,121	845,751	Cancelled treasury stock of NTD 40,000 thousand	—	—
2022/01 (Note 51)	10	200,000,000	2,000,000	79,775,121	797,751	Cancelled treasury stock of NTD 48,000 thousand	—	—
2022/05 (Note 52)	10	200,000,000	2,000,000	74,775,121	747,751	Cancelled treasury stock of NTD 50,000 thousand	—	—
2023/09 (Note 53)	10	200,000,000	200,000,000	75,306,721	753,067	Employee stock options converted in an amount of NTD 5,316 thousand	—	—
2023/12 (Note 54)	10	200,000,000	200,000,000	75,540,921	755,409	Employee stock options converted in an amount of NTD 2,342 thousand	—	—
2024/04 (Note 55)	10	200,000,000	200,000,000	74,008,921	740,089	Employee stock options converted in an amount of NTD 300 thousand and cancelled treasury stock of NTD 15,620,000	—	—
2024/05 (Note 56)	10	200,000,000	2,000,000	74,040,921	740,409	Converted employee stock options of NTD 320 thousand	—	—
2024/09 (Note 57)	10	200,000,000	2,000,000	74,259,421	742,594	Converted employee stock options of NTD 2,185 thousand	—	—
2024/11 (Note 58)	10	200,000,000	2,000,000	74,366,671	743,667	Converted employee stock options of NTD 1,073 thousand	—	—
2025/04 (Note 59)	10	200,000,000	2,000,000	74,420,371	744,204	Converted employee stock options of NTD 537 thousand	—	—
2025/05 (Note 60)	10	200,000,000	2,000,000	74,438,171	744,382	Converted employee stock options of NTD 178 thousand	—	—
2025/10 (Note 61)	10	200,000,000	2,000,000	74,259,421	742,594	Employee stock options converted in an amount of NTD 2,042 thousand and cancelled treasury stock of NTD 3,830,000	—	—
2025/12 (Note 62)	10	200,000,000	2,000,000	86,259,421	862,594	Capital increase of NTD 120,000 thousand	—	—
2025/12 (Note 63)	10	200,000,000	2,000,000	86,447,371	864,473	Converted employee stock options of NTD 1,879 thousand	—	—
2025/02 (Note 64)	10	200,000,000	2,000,000	86,474,871	864,748	Converted employee stock options of NTD 275 thousand	—	—

Note 1: Letter No. Jing-(89)-Zhong-Zi-89676900

Note 2: Letter No. Jing-(90)-Zhong-Zi-09032594

Note 3: Letter No. Jing-(90)-Zhong-Zi-09033020090

Note 4: Letter No. Jing-Shou-Shang-Zi-09101230490 dated on 2002.6.25

Note 5: Letter No. Jing-Shou-Shang-Zi-09101290900 dated on 2002.7.25

Note 6: Letter No. Jing-Shou-Shang-Zi-09201156430 dated 2003.5.22

Note 7: Letter No. Jing-Shou-Zhong-Zi-09233192430 dated 2003.12.24

Note 8: Letter No. Jing-Shou-Zhong-Zi-09332712060 dated 2004.09.15

Note 9: Letter No. Jing-Shou-Zhong-Zi-09432634570 dated 2005.08.11

Note 10: Letter No. Jing-Shou-Zhong-Zi-09432774250 dated 2005.09.09

Note 11: Letter No. Jing-Shou-Zhong-Zi-09532074660 dated 2006.04.24

Note 12: Letter No. Jing-Shou-Zhong-Zi-09532541020 dated 2006.07.26

Note 13: Letter No. Jing-Shou-Zhong-Zi-09532864590 dated 2006.09.19

Note 14: Letter No. Jing-Shou-Zhong-Zi-09533048930 dated 2006.10.26

Note 15: Letter No. Jing-Shou-Zhong-Zi-09631746050 dated 2007.03.03

Note 16: Letter No. Jing-Shou-Zhong-Zi-09632030960 dated 2007.04.26

Note 17: Letter No. Jing-Shou-Shang-Zi-09601247750 dated 2007.10.09

Note 18: Letter No. Jing-Shou-Shang-Zi-09601285150 dated 2007.11.20

Note 19: Letter No. Jing-Shou-Shang-Zi-09701027180 dated 2008.02.04

Note 20: Letter No. Jing-Shou-Shang-Zi-09701093370 dated 2008.04.21

Note 21: Letter No. Jing-Shou-Shang-Zi-09701245980 dated 2008.09.24

Note 22: Letter No. Jing-Shou-Shang-Zi-09701292130 dated 2008.11.14

Note 23: Letter No. Jing-Shou-Shang-Zi-09701327240 dated 2009.01.07

Note 24: Letter No. Jing-Shou-Shang-Zi-09801097710 dated 2009.05.21

Note 25: Letter No. Jing-Shou-Shang-Zi-09801179290 dated 2009.08.10

Note 26: Letter No. Jing-Shou-Shang-Zi-09801217890 dated 2009.09.22

Note 27: Letter No. Jing-Shou-Shang-Zi-09901179700 dated 2010.08.09

Note 28: Letter No. Jing-Shou-Shang-Zi-100012727050 dated 2011.10.05

Note 29: Letter No. Jing-Shou-Zhong-Zi-10132499890 dated 2012.09.20

Note 59: Letter No. Jing-Shou-Zhong-Zi-11430037810 dated 2025.04.01

Note 61: Letter No. Jing-Shou-Shang-Zi-11430143680 dated 2025.10.01

Note 63: Letter No. Jing-Shou-Shang-Zi-11430188870 dated 2025.12.30

Note 30: Letter No. Jing-Shou-Zhong-Zi-10233133620 dated 2013.02.01

Note 31: Letter No. Jing-Shou-Zhong-Zi-10333440290 dated 014.06.25

Note 32: Letter No. Jing-Shou-Zhong-Zi-10333674950 dated 2014.09.12

Note 33: Letter No. Jing-Shou-Zhong-Zi-10333938640 dated 2014.12.05

Note 34: Letter No. Jing-Shou-Zhong-Zi-10433375840 dated 2015.05.20

Note 35: Letter No. Jing-Shou-Zhong-Zi-10433689960 dated 2015.09.01

Note 36: Letter No. Jing-Shou-Zhong-Zi-10434013110 dated 2015.12.15

Note 37: Letter No. Jing-Shou-Shang-Zi-10501017660 dated 2016.01.30

Note 38: Letter No. Jing-Shou-Shang-Zi-10501135750 dated 2016.06.21

Note 39: Letter No. Jing-Shou-Shang-Zi-10501223220 dated 2016.09.22

Note 40: Letter No. Jing-Shou-Shang-Zi-10501246550 dated 2016.10.18

Note 41: Letter No. Jing-Shou-Shang-Zi-10501250110 dated 2016.10.25

Note 42: Letter No. Jing-Shou-Shang-Zi-10601016730 dated 2017.02.08

Note 43: Letter No. Jing-Shou-Shang-Zi-10601067860 dated 2017.05.26

Note 44: Letter No. Jing-Shou-Shang-Zi-10601117020 dated 2017.08.21

Note 45: Letter No. Jing-Shou-Shang-Zi-10601159630 dated 2017.11.21

Note 46: Letter No. Jing-Shou-Shang-Zi-10701014210 dated 2018.02.05

Note 47: Letter No. Jing-Shou-Shang-Zi-10701053100 dated 2018.05.15

Note 48: Letter No. Jing-Shou-Shang-Zi-10801152770 dated 2019.11.12

Note 49: Letter No. Jing-Shou-Shang-Zi-11001153500 dated 2021.09.22

Note 50: Letter No. Jing-Shou-Shang-Zi-11001191360 dated 2021.10.22

Note 51: Letter No. Jing-Shou-Shang-Zi-11101001840 dated 2022.01.12

Note 52: Letter No. Jing-Shou-Shang-Zi-11101080760 dated 2022.05.17

Note 53: Letter No. Jing-Shou-Shang-Zi-11230179370 dated 2023.09.21

Note 54: Letter No. Jing-Shou-Shang-Zi-11230220280dated 2023.12.04

Note 55: Letter No. Jing-Shou-Shang-Zi-11330045680 dated 2024.04.17

Note 56 :Letter No. Jing-Shou-Shang-Zi-11330078810 dated 2024.05.21

Note 57 :Letter No. Jing-Shou-Shang-Zi-11330137120 dated 2024.09.06

Note 58 :Letter No. Jing-Shou-Shang-Zi-11330200590 dated 2024.11.20

Note 60 :Letter No. Jing-Shou-Shang-Zi-11430063320 dated 2025.05.20

Note 62: Letter No. Jing-Shou-Shang-Zi-11430179930 dated 2025.12.09

Note 64: Letter No. Jing-Shou-Shang-Zi-11530016200 dated 2026.02.03

2. Issued Shares

As of Apr. 14, 2026 Unit: Share

Type of Shares	Approved Share Capital				Remarks	
	Outstanding Shares			Unissued Shares		Total
	TWSE (TPEX) Listed	Not TWSE (TPEX) Listed	Total			
Common Shares	86,146,371	600,000 (privately placed)	86,746,371	113,253,629	200,000,000	-

3. Shelf Registration System: N/A

- B. List of Key Shareholders: Names of shareholders holding 5% or more of equity interests of iST or 10 largest shareholders, and amounts and ratios of their shareholdings

Apr. 14, 2026 Unit: Share

Name of Key Shareholder	Shares Number of Shares Held	Ratio of Shareholding (%)
Han Sheng Investment Co., Ltd.	4,123,251	4.75%
WU,YUNG-CHENG	1,734,000	2.00%
HSIEH,CHUNG-WEI	1,582,000	1.82%
LO,WEI-HSUAN	1,508,277	1.74%
Liao Mei-Lien	1,497,459	1.73%
CHEN,CHENG-CHEN	1,486,046	1.71%
Citibank (Taiwan) Ltd. is entrusted with the custodial management of the UBS Europe SE investment account.	1,134,788	1.31%
Liu Fu-Han	1,038,634	1.20%
TU,CHUNG-CHE	1,018,313	1.17%
Hui Long Co., Ltd.	959,518	1.11%

C. Corporate Dividend Policy and Status of Implementation

1. Dividend policy established in accordance with the articles of incorporation of iST:

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.

2. Corporate Dividend Policy

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. The dividend policy is determined by the Board of Directors based on the Company's operating conditions, funding requirements, capital expenditure budget, changes in the overall internal and external environment, and the interests of shareholders. Under normal circumstances, the principle is that dividends to shareholders should not be less than 30% of the distributable earnings for the year. Additionally, the distribution of dividends shall primarily be in cash, with the proportion of cash dividends being no less than 50% of the total dividends distributed.

Status of Implementation: iST resolved to revise its articles of association at the general meeting of shareholders for 2020. The board of directors was authorized to distribute cash dividends for a quarter through resolution on a quarterly basis. The amount of cash dividends and date of distribution for each quarter in 2025 are listed in the following table.

2025	Date of approval (YYYY/MM/DD)	Date of distribution (YYYY/MM/DD)	Cash dividends per share (NTD)	Total amount of 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

3. The status of the dividend distribution proposed at the shareholders' meeting is as follows:

Integrated Service Technology Inc.

Earning Distribution Statement

2025

Unit: NTD

Item	Amount	
Undistributed earnings at the beginning of the year	226,806,679	
Net profit of the year	367,079,181	
Less: Actuarial gain and loss of retirement pension	(2,047,267)	
Less: Disposal of financial assets measured at fair value through other comprehensive income or loss	(11,268,281)	
Less: Cancellation of Treasury Shares	(23,144,186)	
Less: Allocated legal reserve	(33,061,945)	
Add: Special reserve	32,864,878	
Earnings distributable for the year		557,229,059
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		386,208,400
Undistributed earnings at the end of the year		171,020,659

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

Manager: Yu Wei-Pin

Accounting Manager: Lin Yu-Sang

4. Explanation for any expected material change in the dividend policy:

The dividend policy of iST has been implemented in accordance with Article 18-1 of the articles of incorporation. No material change in the dividend policy is expected.

- D. Effect on business performance, earnings per share and shareholders' return on investment of the stock grants proposed this time:

Effect on business performance, earnings per share and shareholders' return on investment of the stock grants proposed at the general meeting of shareholders this time: Not applicable because iST had no stock grants this year.

E. Remunerations to employees and directors:

1. Percentages or ranges with respect to remunerations to employees and directors stipulated in iST's articles of incorporation:

If iST has any profit (which means the pretax profit before the deduction of allocated employees' remuneration and directors' remuneration) for a fiscal year, it shall appropriate no less than 0.3% for the employees' remuneration and no more than 3% for directors' remuneration. However, if iST has any accumulated loss (including adjusted amount of undistributed earnings), an amount equal to the accumulated loss shall be set aside from the profit and be reserved for making good of the loss.

The employees' remuneration mentioned in the preceding paragraph may be distributed in the form of stock or cash. The employees to whom such remuneration is distributed shall include the employees of the companies controlled or associated to iST who have met specific conditions. 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.

2. Basis for estimating the amount of employees' remuneration and the amount of directors' remuneration, basis for calculating the number of shares to be distributed as employees' remuneration, and accounting treatment of any discrepancy between the actual distributed amount and the estimated figure:

The board of directors proposed to distribute employees' remuneration of NTD 23,550,000 and directors' remuneration of NTD 9,400,000 for 2025. The remuneration amounts are consistent with such amounts of employees' remuneration and employees' remuneration as recognized in book.

3. Remunerations allocation adopted by the board of directors:

The board of directors resolved on Mar. 23, 2026 to allocate directors' remuneration and employees' remuneration for 2025.

- (1) If the amounts of employees' remuneration and directors' remuneration distributed in cash or stock are different from such amounts as estimated for the year when the remuneration expenses are recognized, the difference, reason and treatment must be disclosed as follows:

<u>Item</u>	<u>Amount resolved by the board of directors to be allocated</u>	<u>Amount estimated for the year when remuneration expenses are recognized</u>	<u>Difference</u>
Status of allocation: Employees' remuneration (Cash)	\$23,550,000	\$23,550,000	0
Directors' remuneration (Cash)	\$9,400,000	\$ 9,400,000	0

- (2) Amount of employees' remuneration distributed in stock, and the size of the amount as a percentage of the sum of the after-tax net income in the parent-company-only or individual financial statements for the current period and total employees' remuneration: N/A

4. (1) Actual distribution of employees' remuneration and directors' remuneration for the previous year:

Unit: in Thousands of New Taiwan Dollars / Share

	Last year (Earning distribution for 2024)			
	Amount actually distributed based on the resolution made at the shareholders' meeting	Originally proposed amount to be distributed that was adopted by the board of directors	Discrepancy	Reason of discrepancy
Status of Distribution:				
1. Employees' remuneration in cash	28,660,000	28,660,000	-	-
2. Employees' remuneration in stock				
(1) Number of shares	0	0	-	-
(2) Amount	0	0	-	-
(3) Percentage of outstanding shares as of the end of the current year that the remuneration was accounted for	0%	0%	-	-
3. Directors' remuneration (Cash)	11,460,000	11,460,000	-	-

(2) If the amounts of employees' remuneration in cash, stock bonus and directors' and supervisors' remunerations resolved by the board of directors to be distributed are different from such amounts as estimated for the year when the remuneration expenses are recognized, the difference, reason and treatment must be disclosed as follows: No difference

F. Status of Repurchase of Shares of iST:

(1) Status of Repurchase of Shares of iST (Execution Completed)

April 14, 2026

Repurchase	Seventh
Purpose of Repurchase	To maintain the company's credibility and protect shareholder interests
Period of Repurchase	April 14, 2025, to May 5, 2025
Price Range for the Repurchase	NTD 59 to NTD 120
Type and Quantity of Shares Repurchased	383,000 common shares
Amount of Shares Repurchased	NTD 37,902,873
Average Price per Share Repurchased (NTD)	NTD 98.96
Percentage of Repurchase Quantity Achieved Relative to Planned Quantity (%)	0.51%
Number of Shares Cancelled or Transferred	383,000 shares
Cumulative Number of Shares Held by the Company	0 shares
Cumulative Percentage of Shares Held by the Company to Total Issued Shares (%)	0%

Situation of the Company's Share Repurchased (Currently Ongoing): None.

(II) Dealing with Corporate Bonds: None

(III) Dealing with Preferred Shares: None

(IV) Dealing with Overseas Depository Receipts: None

(V) Status of Dealing with Employee Stock Option Certificates

- A. Status of dealing with the employee stock options that have not expired, as of the date of print of the annual report, and the effect of such employee stock options on shareholders' equity:

Status of Dealing with Employee Stock Option Certificates

Apr. 14, 2026

Type of employee stock option	6 th time (term) Employee stock option
Date of effectiveness for reporting	Apr. 12, 2021
Issuance date (acceptance)	Apr. 29, 2021
Number of issued units	2,000,000 units (Each unit for one share)
Ratio of the total issued shares that the subscribable shares issued are accounted for	2.67%
Effective period for share subscription	5 years
Period for shares to be subscribed	2 years after the employee stock options are awarded
Method of contract performance	Issuance of new shares
Period during which share subscription is restricted, and ratio of restriction (%)	After completion of 2 years: 50% After completion of 3 years: 75% After completion of 4 years: 100%
Number of acquired shares that have been exercised	1,916,250
Amount of acquired shares that have been exercised	51.07
Quantity of acquired shares that have not been exercised	12,500
Price at which the shares that have not been exercised are subscribed per share	47.35
Ratio of the total issued shares that the quantity of unexercised shares are accounted for	0.014%
Effect on shareholders' equity	Subscript able shares issued that have not been exercised are accounted for only 0.014% of the total issued shares, so they do not have a material effect on shareholders' equity.

B. Names of managers acquiring employee stock options and 10 employees acquiring the greatest employee stock options as of the date of print of the annual report, and status of such acquisition and subscription:

1. Managers acquiring employee stock options:

	Title	Name	Quantity of subscribed shares obtained	Ratio of the total issued shares that the quantity of subscribed shares obtained is accounted for	Exercised already (6 th -time employee stock options)				Not exercised already (6 th -time employee stock options)			
					Quantity of shares subscribed	Price at which a share is subscribed	Amount of shares subscribed	Ratio of the total issued shares that the quantity of subscribed shares is accounted for	Quantity of shares subscribed	Price at which a share is subscribed	Amount of shares subscribed	Ratio of the total issued shares that the quantity of subscribed shares is accounted for
Managers	Chairman and General Manager	Yu Wei-Pin	348,000	0.40	343,000	51.21	17,564,006	0.40	5,000	47.35	236,750	0.01
	Deputy Chairman	Chen Ching-Chuo (Note 2)										
	Senior Vice President	Chen Wen-Yin (Note 4)										
	Assistant Manager	Lee Chang-Pin										
	Vice General Manager	Lin Yu-Sang										
	Senior Vice President	Tseng Shao-Chun										
	Assistant Manager	Hsu Ju-Hung										
	Assistant Manager	Tseng Ta-Lin										
	Division Director	Huang Yin-Hao										
	Division Director	Wang Shang-Chieh										
	Division Director	Wang Yu-Min										
	Assistant Manager	Wang Kuo-Feng										
	Special Assistant	Cheng Chun-Yen (Note 3)										
	Special Assistant	Lin Hsiu-Mei (Note 1)										
	Material Analysis Expert	Pao Chung-Hsing										
Director	Chien Feng-Chun											

1. Special Assistant Lin Hsiu-Mei resigned on the date of May 4, 2025
2. Deputy Chairman Chen Ching-Chuo resigned on the date of July 20, 2025
3. Special Assistant Cheng Chun-Yen resigned on the date of July 31, 2025
4. Senior Vice President Chen Wen-Yin got promoted on the date of April 1, 2026

2. 10 employees acquiring the greatest employee stock options:

	Title	Name	Quantity of subscribed shares obtained	Ratio of the total issued shares that the quantity of subscribed shares obtained is accounted for	Exercised already (6th-time employee stock options)				Not exercised already(6th-time employee stock options)			
					Quantity of shares subscribed	Price at which a share is subscribed	Amount of shares subscribed	Ratio of the total issued shares that the quantity of subscribed shares is accounted for	Quantity of shares subscribed	Price at which a share is subscribed	Amount of shares subscribed	Ratio of the total issued shares that the quantity of subscribed shares is accounted for
Employees	Special Assistant	Yu O-Chih	212,000	0.24	212,000	50.65	10,738,810	0.24	0	0	0	0
	Senior Manager	Wang O-Hsing										
	Senior Manager	Chuang O-Hao										
	Manager	LIN, O CHUN										
	Manager	Chiu O-Ting										
	Manager	Lu O-Chuan										
	Manager	Lin O-Cheng										
	Manager	Tseng O-Yang										
	Manager	Hsu O-Cheng										
	Manager	Hsu O-Peng										

(VI) Status of Dealing with Restricted Stock Awards: None

(VII) Issuance of New Shares in Connection with Merger, or Acquisition of Shares of Other Companies: None

(VIII) Status of Implementing Capital Utilization Plan:

I. Project Content

(I) As of the date preceding the printing of the annual report, there are no prior issuances or private placements of marketable securities that have not been completed, nor have any been completed within the last three years that have not yet demonstrated significant benefits.

(II) Details of the Current Fund Utilization Plan:

1. Resolution Date and Approval Date by Regulatory Authority with Document Number:

(1) Resolution Date for Cash Capital Increase: The Board of Directors of the Company resolved to approve the cash capital increase issuing 12,000,000 shares of common stock on August 7, 2025.

(2) Approval Date and Document Number from Regulatory Authority: The cash capital increase involving the issuance of 12,000,000 new shares at a par value of NTD 10 per share, with a total amount of NTD 120,000,000, has been approved by the Financial Supervisory Commission on September 8, 2025, under document number Jin Guan Zheng Fa Zi No. 1140356728.

2. Total Amount of Funds Required for the Plan: NTD 1,200,000,000.

3. Source of Funds:**

The cash capital increase will involve the issuance of 12,000,000 shares of common stock, with a par value of NTD 10 per share and an issuance price set at NTD 100 per share, thereby raising a total amount of NTD 1,200,000,000.

4. Project Items, Utilization Progress, and Expected Potential Benefits:

Unit: NTD Thousands

Project Item	Expected Completion Date	Total Funds Required	Expected Fund Utilization Progress
			Fourth Quarter of 2025
Repayment of Bank Loans	Fourth Quarter of 2025	1,200,000	1,200,000
Expected Potential Benefits	The funds raised from the Company's cash capital increase, projected to be completed in the fourth quarter of 2025, will be utilized to repay bank loans during that quarter according to the planned funding schedule. It is estimated that the Company will save interest expenses of NTD 4,197 thousand in the fiscal year 2025 and NTD 25,183 thousand annually starting from the fiscal year 2026. The repayment of bank loans will result in a savings of actual cash outflows due to interest expenses, which is expected to ease the financial burden.		

5. Date of Submission to the Designated Information Reporting Website by the Securities and Futures Bureau: September 8, 2025.

II. Execution Status

(I) Fund Execution Progress

Unit: NTD Thousands

Project Item	Execution Status		2025 Q4	Reasons and Improvement Plans for Progress Ahead or Behind Schedule
Repayment of Bank Loans	Amount Utilized	Estimated	1,200,000	Execution has been completed as scheduled.
		Actual	1,200,000	
	Execution Progress (%)	Estimated	100%	
		Actual	100%	

(II) Benefit Assessment and Financial Structure Analysis:

Unit: NTD Thousands

Item	Year	September 30, 2025 (Before Fundraising)	December 31, 2025 (After Fundraising)
Current Assets:		3,144,260	3,100,922
Current Liabilities		2,614,709	2,583,668
Total Liabilities		5,467,074	4,300,205
Interest Expenses		45,338	60,195
Operating Revenue		3,611,226	4,842,577
Earnings Per Share After Tax (NTD)		4.2	4.81
Solvency	Current Ratio (%)	120.25	120.02
	Quick Ratio (%)	115.72	115.85
Financial Structure	Liabilities/Assets Ratio (%)	60.90	47.84
	Long-term Funds/Fixed Assets Ratio (%)	141.44	142.37

The Company effectively utilized the funds raised from the cash capital increase, amounting to NTD 1,200,000 thousand, to fully repay bank loans of equivalent value, which has been accomplished within the fourth quarter of 2025. In terms of benefit assessment, current liabilities have experienced a reduction of NTD 31,041 thousand, while total liabilities have decreased by NTD 1,166,869 thousand. The average interest expense for the fourth quarter has diminished by 1.69% when compared to the period preceding the capital raise, accompanied by a 2.29% increase in average operating revenue. These improvements signify a notable enhancement in financial performance. Moreover, there has been a significant reduction in the debt-to-asset ratio relative to the pre-fundraising period, while the ratio of long-term funds to fixed assets has shown an upward trend, illustrating that the capital raised has positively contributed to the enhancement of the Company's financial structure.

IV. Business Operation Overview

(I) Business Items

A. Business Items

1. Business Scope

iST focuses on providing the third-party verification services required during each stage of the product life cycle for upstream, midstream and downstream suppliers in supply chains in the semiconductor industry. The services include modification of FIB circuit, preparation of engineering samples, failure analysis, material analysis, reliability verification, signal test, chemical analysis and various consulting and guidance services to assist customers in accelerating research and development, enhancing quality and shortening time to market.

2. Percentage of Sales Amount

Unit: in Thousands of New Taiwan Dollars

Product Name	Amount of Sales Turnover	Percentage of Sales Amount (%)
Incomes from inspection service	4,842,577	100.00%
Total	4,842,577	100.00%

3. Current Product (Service) Items

(1) Current Product (Service) Items:

- (A) Modification of FIB circuit
- (B) Preparation of engineering samples
- (C) Failure analysis
- (D) Material analysis
- (E) Reliability verification
- (F) Signal test
- (G) Chemical analysis and various guidance
- (H) Hardware Solutions

(2) New Products (Services) Planned to Develop:

- (A) Silicon Photonics and CPO Verification Analysis Platform
- (B) Verification Services for New ALD Materials at Sub-2 Nanometer Scale

B. Industry Overview

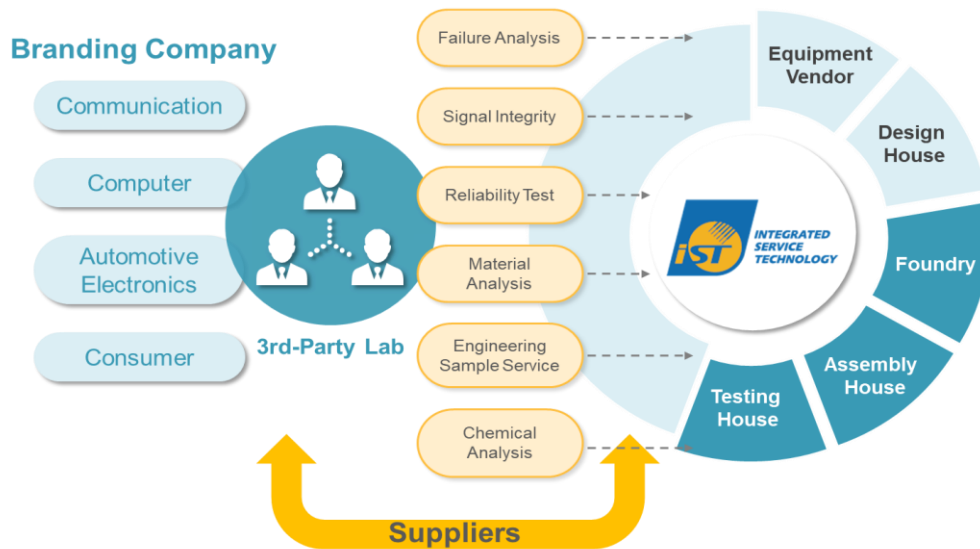
1. Current Status and Development of the Industry

In 2025, AI applications were getting popular and the demand for high-speed transmission was increasing dramatically. In addition, automotive electronics and aerospace industries were also growing fast. Wide-bandgap semiconductors and silicon photonic applications were introduced rapidly into these industries. All these factors escalated strong demand for verification analysis services. To maintain

yield and stable performance, international chip manufacturers pay more attention to verification quality and therefore highly rely on material analysis (MA), failure analysis (FA), reliability assessment (RA) and signal integrity (SI) services.

iST provides independent third-party professional verification services, and continues to deepen verification platforms with respect to AI, high performance computing, high-speed transmission and automotive and aerospace electronics. By expanding laboratories and strengthening automated testing capabilities, iST strives to satisfy the evolving global market demand.

2. Relevance to Upstream, Midstream and Downstream Suppliers



C. Technology and R&D Overview

1. Outstanding Verification Service Platform

- A. Automotive electronic verification
- B. Space environment testing
- C. AI high-speed verification and signal simulation testing
- D. Advanced process and packaging analysis verification
- E. Global smart real-time reliability verification
- F. Silicon Photonics and CPO Verification Analysis Platform

2. R&D expenses spent for the latest year and as of the date of print of the annual report:

iST set up the professional R&D team in July 2003 and appropriated funds particularly for R&D. R&D expenses for 2025 were NTD 208,125 thousand.

D. Long-term and Short-term Business Development Plans

iST is committed to the core principle of "addressing customer pain points and creating customer value." In response to the global trend of technological transformation, the Company will strategically focus its research and development resources and capabilities on the following verification and analysis domains to establish robust medium- to long-term growth momentum:

1. Verification Services for New ALD Materials at Sub-2 Nanometer Scale

iST has initiated verification services for new materials within the sub-2 nanometer generation of Atomic Layer Deposition (ALD). This initiative extends analytical capabilities from the chip level to the chemical materials sector, integrating a comprehensive one-stop process encompassing "material selection, coating testing, thin film analysis, and process validation." By serving as a critical accelerator in the development of material formulations, iST assists the supply chain in defining next-generation standards. Through a dual-track growth model of "chip verification + new material verification," the Company aims to create a new growth curve for its operations.

2. AI High-Speed Computing and Custom Chip (ASIC) Verification

As Cloud Service Providers (CSPs) increasingly invest in the development of AI Application Specific Integrated Circuits (ASICs), iST leverages its advanced verification technology to assist clients in overcoming critical challenges associated with AI chips, including high power consumption, significant heat dissipation, and signal integrity. iST offers comprehensive reliability analysis and high-speed signal simulation that spans from the chip level to the system level, enabling AI clients to shorten their research and development cycles while improving yield rates.

3. Silicon Photonics and CPO Verification Platform

With the advancement of silicon photonics and CPO technology from proof of concept to commercial mass production, iST is addressing the challenges of optical, electrical, and thermal integration by constructing a complete four-tier verification framework that spans from wafer-level to rack-level. Additionally, through deep alliances with partners, the Company is implementing optical testing platforms to resolve the "black box" issue of optical loss, thereby aiding clients in converting invisible defects into visible evidence. iST is dedicated to establishing trustworthy measurement standards and infrastructure that will support Taiwan's supply chain in seizing transformation opportunities within AI data centers, positioning itself as a key driver in the path to silicon photonics mass production.

4. Low Earth Orbit Satellites and Space Environment Testing

In light of the global satellite communication sector entering a phase of large-scale deployment, iST, with Asia's first "one-stop space environment testing laboratory," has become a pivotal gatekeeper for the entry of global low Earth orbit satellite supply chains into mass production. The Company not only specializes in testing under extreme environments, such as radiation, thermal vacuum, vibration, and shock, but also aligns with the Taiwan Space Agency's (TASA) policy of autonomy by assisting domestic and international electronic manufacturers in upgrading Commercial Off-The-Shelf (COTS) components to space-grade standards. This initiative expands the scope of verification from terrestrial applications to outer space, establishing a long-term profit engine characterized by high technological barriers.

(II) Market and Production and Marketing Profile

A. Market Analysis

1. Territories where main products (services) are sold (provided):

Unit: in Thousands of New Taiwan Dollars

Sales territory \ Year	2024		2025	
	Amount	Percentage%	Amount	Percentage%
Asia	3,301,199	75.97	3,744,350	77.32
America	862,755	19.85	1,007,638	20.81
Others	181,572	4.18	90,589	1.87
Total	4,345,526	100.00	4,842,577	100.00

2. Market share and the status of future supply and demand and growth in the market: iST has tens of thousands of customers, ranging from IC design, wafer foundry, packaging testing to system plants, with advantages of high customer stickiness and the channels with high threshold. As iST is in a niche market, no public statistics of market share are issued. However, iST is continuously commissioned by global leading companies to provide services, which demonstrates their highly trusting iST's verification capabilities.

3. Competition Niches and Differences or Advantages

- Integrated verification platforms and testing ability taking the lead
- Flexible customized services and fast delivery ability
- Investment in technologies in the future trends (e.g. AI, aerospace, low orbit satellite, silicon photonics verification, etc.)

4. Future Prospects, Opportunities and Challenges

iST has officially entered a "New Era of Leadership," transitioning from a traditional third-party laboratory to a "core research and development accelerator" for the global technology industry. Looking toward the future, the Company will strategically concentrate its research and development resources on four primary growth engines: AI Application-Specific Integrated Circuit (ASIC), Co-Packaged Optics (CPO), Atomic Layer Deposition (ALD), and low orbit satellite space electronics verification and analysis. iST is not only a custodian of quality but is also committed to collaboratively defining verification benchmarks in cutting-edge fields such as AI computing and optoelectronic integration with leading global manufacturers, empowering clients to seize opportunities in the emerging wave of technological advancement. Faced with the turbulence of international geopolitical circumstances and the pressures of supply chain restructuring, iST has demonstrated remarkable operational resilience. We have observed that while global mass production arrangements are being adjusted due to geopolitical factors, technology giants are increasingly investing in the development of AI Application-Specific Integrated Circuit (ASIC) and Co-Packaged Optics (CPO) to secure sovereign control over AI computing power.

As long as AI continues to evolve, research and development will not cease; where there is

research and development, there is iST. Whether it is in pursuit of extreme computing power through chip self-development trends or addressing transmission bottlenecks through optoelectronic integration demands, these factors bring about a dual advancement in both quality and quantity within the verification and analysis industry. With over thirty years of experience in data accumulation and interdisciplinary integration capabilities, iST is well-positioned to transform geopolitical shifts into growth opportunities that defy the odds, thereby solidifying its status as the most trusted technology guardian and pioneer for clients worldwide.

B. Important Purposes of Main Products, and Manufacturing Process

1. Important Purposes of Main Products

Main Classification	Description	Service Item
Function Functional testing	Finding out the reason for loss/failure of functions of the sample	IC circuit repair
		Material analysis(MA) Failure analysis (FA) 1. Measurement of electrical characteristics 2. Non-destructive analysis 3. Sample preparation 4. Fault point detection 5. Physical property analysis
Reliability Reliability verification (Quality assurance)	1. Life time of functions of the test sample sustainable in the specific environment 2. Whether the test sample meets the requirements provided by the end customer for the supply chain	Reliability assessment (RA) 1. Component reliability test 2. Board level reliability test 3. PCBdesign verification 4. SMTservice 5. Automotive electronic verification 6. Space environment testing verification
Compatibility testing Compatibility Compliance with regulations Regulation	Whether products, as different devices, are inter-connective: 1. Whether the products pass the test in accordance with national regulations / regulations provided by the association 2. A certification logo to be stuck on the end product after the test is passed	Signal test (SI) 1. Signal certification test 2. Design quality management 3. AI high-speed solutions 4. International market access service
Hardware Solutions	1. Provision of comprehensive, one-stop hardware design and fabrication services designed to assist clients in developing critical test interfaces from the wafer level through to the packaging stage. 2. Integration of Signal and Power Integrity (SIPI) simulation with practical experience to ensure the precision and stability of test systems under extreme operating conditions.	1. Design and Fabrication of Test Interfaces 2. High-Speed Signal and Power Integrity (SIPI)

2. Manufacturing Process for Main Products: N/A (as iST is not a manufacturer)

C. Status of Supply of Main Raw Materials: N/A (as iST is not a manufacturer)

D. List of Main Customers from Which Purchases are Made

- Names of customers from which more than 10% of total purchases were made for any of the latest 2 years, amounts and percentages of purchases made from them, and reasons of any increase or decrease:

Unit: in Thousands of New Taiwan Dollars

Item	2024				2025				As of 2026 Q1			
	Name	Amount	Percentage of the purchase amount of the whole year that it accounted for	Relationship with the issuer	Name	Amount	Percentage of the purchase amount of the whole year that it accounted for	Relationship with the issuer	Name	Amount	Percentage of the purchase amount as of the First Quarter of 2026	Relationship with the issuer
1	Supplier A	131,196	17.16	-	Supplier A	135,009	17.76	-	Supplier A	41,359	21.53	-
	Others	611,535	82.34	-	Others	625,079	82.24	-	Others	150,775	78.47	-
	Net purchase	742,731	100.00	-	Net purchase	760,088	100.00	-	Net purchase	192,134	100.00	-

Reasons of increase or decrease in the main customers from which purchases were made, compared with those for the previous year:

Items purchased by iST were various consumables and consumable supplies necessary for provision of services. Purchases increased because of a great demand to meet the business needs.

- Names of customers to which more than 10% of total sales were made for any of the latest 2 years, amounts and percentages of sales made to them, and reasons of any increase or decrease:

Unit: in Thousands of New Taiwan Dollars

Item	2024				2025				As of 2026 Q1			
	Name	Amount	Percentage of the purchase amount of the whole year that it accounted for	Relationship with the issuer	Name	Amount	Percentage of the purchase amount of the whole year that it accounted for	Relationship with the issuer	Name	Amount	Percentage of the purchase amount as of the First Quarter of 2026	Relationship with the issuer
1	Supplier A	745,774	17.16	-	Supplier A	933,529	19.28	-	Supplier A	154,313	14.24	-
	Others	3,599,752	82.84	-	Others	3,909,048	80.72	-	Others	929,145	85.76	-
	Net purchase	4,345,526	100.00	-	Net purchase	4,842,577	100.00	-	Net purchase	1,083,458	100.00	-

E. Reasons of increase or decrease in the main customers to which sales were made, compared with those for the previous year: We benefited from increase in the projects commissioned to customers themselves.

(III) Number of employees, average years of employment, average age and education distribution ratio with respect to employees for the latest 2 years and as of the date of print of the annual report

March 31, 2026

Year		2024	2025	As of 2026 Q1
Number of employees	Direct personnel	814	919	928
	Indirect personnel	696	729	730
	Total	1,510	1,648	1,658
Average age		37.69	37.89	38.50
Average years of employment		4.01	5.51	5.59
Education distribution ratio (%)	PhD	3.68	0.13	0.17
	Master	11.80	10.57	10.43
	College	76.56	78.27	78.15
	High school	6.70	9.33	9.56
	Below high school	1.26	1.70	1.69
	Total	100.00	100.00	100.00

(IV) Information of Environmental Protection Expenses

Loss incurred due to polluting the environment (and date of disposition, disposition file number, article violated, content of article violated, and content of disposition if there was any compensation and any violation of environmental protection regulations based on the environmental protection inspection result) in the latest year and as of the date of print of the annual report, and the estimated amount to be incurred at present and in the future and measures to be taken in response: None

(V) Labor Relations

A. Welfare measures, programs, training, retirement system and status of actual implementation, agreements between iST and its employees, and measures taken to protect interests of employees:

1. Various Welfare Measures

(1) Welfare Measures

<1> Adding a sense of ritual for festivals and holidays: Gifts and cash gifts for birthday and festivals (Mother's Day, Labor Day, Dragon Boat Festival, Father's Day, Mid-Autumn Festival, Christmas)

<2> Annual travel subsidy: In the year 2025, an employee travel subsidy of NTD 30,000 per individual is allocated, encompassing both personal and group travel allowances. The Company plans to organize a total of 31 domestic trips in 2025, with an anticipated cumulative participation of 3,125 employees. This initiative fosters connections through travel, blending moments of relaxation and exploration, from natural landscapes to urban environments, and from culinary experiences to joyful interactions. Each journey contributes to a reservoir of memories that not only enriches the physical and mental well-being of our employees but also fortifies team cohesion, energizing our colleagues for their professional endeavors.

- <3> Various subsidies: Subsidies for funerals and weddings, emergency assistance for injury and illness, subsidies for educational training, scholarships for employees and their children, funds for social activities, funds for meals, funds for afternoon tea
- <4> Diversified activities and subsidies: Year-end party activities, various workshops, and film festival, such as the "A Chip Odyssey" film event.
- <5> Diversified club activities: Badminton club, softball club, basketball club, aerobic club, yoga Club, flower art club, five elements learning club, boxing club, camping club, etc.
- <6> Promotion of employees' health: on-site services by contracted doctors, regular health examination, health promotion activities (walking and hiking, slim king, "Healthy Forever Walk," and participation in the Hsinchu Marathon and Hsinchu Dragon Boat Festival)
- <7> Assistance program for employees
- <8> Complete leisure space: Breastfeeding room, staff restaurant, staff lounge, massage room, multi-functional sports center, rhythm/dance classroom
- <9> Insurance for employees: Group insurance, travel insurance, occupational accident insurance
- <10> A leave system superior to that provided by the law: unpaid sick leave, flexible leave, volunteer leave

(2) Specific measures for preventing employees from being obese, or being with high blood pressure, hyperglycemia, or hyperlipidaemia, and the results after taking the measures

<1> Occupational health nursing and on-site physician services

iST has an infirmary to deal with matters relevant to health management. Registered nurses are employed and general physicians and medical specialists are invited in accordance with regulations to provide on-site services regularly. They talk to employees, through interviews and on-site visits, to understand and care for physical and mental health of the employees. iST also holds activities to enhance health awareness of its employees, and conducts case management for special or major diseases and occupational injuries in order to care and track continuously.

iST arranges Labor Health Checkup and Special Health Checkup every year. The arranged health checkups are superior to those provided by applicable laws. Employees receive health checkups every 2 years. To have its employees receive more comprehensive checkup services, iST requires all employees to receive checkups in the hospital, and examination items are superior to the items required by applicable laws. During and after physical examination, data is collected and analyzed and high-risk groups are screened based on given conditions. Employees are provided with the services of health tracking and health consultation via telephone or through interviews and with individualized health education to achieve the goal of preventing diseases from occurring before it is too late.

<2> Employee health consultation

iST holds individual health checkup briefings for employees every year after they receive checkups. Employees are provided with detailed explanations of their health checkup reports and health advice. By doing so, iST helps employees better know their state of health and have them be able to find out potential health problems in advance. Employees' health awareness and

quality of life are hereby enhanced.

Infirmiry service statistics	Number of people receiving services
Health checkup	517
Special health checkup	100
On-site physician service	65
Number of nursing services	88

<3> Health checkup and management

During the annual health checkup, iST arranges for the employees conducting specially hazardous activities to receive special health checkups. For the employees classified to be subject to Level 2 Management, iST will arrange for physicians to interview. For the employees classified to be subject to Level 3 Management, iST will help them be diagnosed again at the hospital and arrange for doctors to provide consultation. iST cares and will provide health education and appropriate work arrangements based on the employees' health conditions.

iST places importance on employees' physical and mental health. The occupational safety unit evaluates the impact of occupational health and safety in social aspects, such as psychological discomfort in workplace, verbal violence, gender discrimination and sexual harassment, pursuant to the Directions for Prevention of Unlawful Infringement in the Performance of Duties, and takes early response measures to protect interests of employees. iST complies with personal data protection laws. Employees' health checkup information is treated as personal information and shall be retained, processed and used in accordance with the Regulations Governing the Labor Health Protection. Such information can be used for particular purposes only with the written consent of the employee.

<4> Diversified activities for promotion of health

To prevent and improve chronic diseases caused by obesity, high blood pressure, hyperglycemia and hyperlipidaemia, iST is committed to creating a healthy work environment and promoting diversified activities for promotion of health continuously to enhance employees' health awareness and quality of life.

iST has multifunctional rooms and a sports center to provide employees with well-equipped sports places and resources. Employees may participate in various health activities in their free time. iST holds the following activities for promotion of health regularly and from time to time:

(a) Healthy Steps Initiative: Ever since 2020, the Company has conducted the "Healthy Steps" event annually, culminating in its sixth iteration in 2025. In the year 2025, the Company continued to integrate health promotion with charitable endeavors, donating funds to nonprofit organizations based on the number of employees who achieved predetermined health targets. We extend our sincere gratitude to all participants, as their dedication not

only enhances individual well-being but also contributes positively to society. To further incentivize employees to actively pursue health and achieve walking objectives, the Company conducts monthly prize draws for those who reach their targets, awarding 100 cash prizes each month. Participants who successfully complete the event are eligible for various major awards, including a cash prize of NTD 5,000, "Walking Champion," and "Super Lucky Walking Champion," thus reinforcing their commitment to health promotion initiatives. In 2025, a total of 529 individuals participated in the event, collectively achieving 580 million steps and generating a cumulative charitable contribution of NTD 212,900, while also achieving a reduction in carbon emissions exceeding 80,000 metric tons.

(b) Slimming Champion Initiative: Commencing in 2021, the annual "Slimming Champion" event has reached its fifth edition in 2025. This year, a total of 341 participants engaged in the initiative, resulting in an impressive overall weight loss of 514 kg and a collective reduction in body fat of 264%. The Company has consistently organized the Healthy Steps and Slimming Champion initiatives for several years, with total prize distributions amounting to nearly NTD 1 million in 2025.

(c) Participation in Annual Sporting Events: The Company actively engages in events such as the Dragon Boat Festival competitions and marathon races, in addition to sporadically planning participation in other competitive events.

(d) Sports-Oriented Clubs: Through a variety of sports clubs and regular gatherings, employees are encouraged to develop consistent exercise habits. Current offerings include badminton clubs, softball clubs, basketball clubs, boxing clubs, aerobics clubs, and yoga clubs.

(e) Health Promotion Course Series: The Company hosts a comprehensive series of health promotion courses encompassing topics such as "The Risks Associated with Tobacco and Alcohol and Techniques for Refusal," "The Deceptive Packaging of E-Cigarettes and Heated Tobacco Products," "Dietary Techniques to Mitigate Hypertension, Hyperlipidemia, and Diabetes," "Nutritional Guidance for Physical Activity," and "Aerobic Exercise for Social Gatherings." Employees may select courses of their interest, thereby increasing their understanding of pertinent health knowledge.

(f) Occasional Physical Activities: The Company organizes events such as the Baoshan "Healthy Forever Walking" initiative, which aims to foster teamwork and health awareness among employees. This initiative promotes physical fitness, alleviates health issues arising from prolonged periods of inactivity, and enhances employees' mental health and energy levels in the workplace.

(g) Occasional Large-Scale Outdoor Events: The Company periodically hosts major events, including family days, film festivals, bowling tournaments,

basketball shooting competitions, and beach cleanup activities.

2. Salary and Reward System

iST provides competitive remuneration to attract, cultivate and retain talents. We uphold gender equality and determine remuneration based on an individual's ability, performance and contribution. With the principle of fairness and reasonableness, we do not treat employees differently because of gender and ensure our remuneration policy is competitive in the industry and also fair internally. In addition, we also provide employees with generous bonus incentives, a good work environment and a comprehensive welfare system to attract and retain talents and have employees achieve work-life balance.

iST values talent. An employee's reward and remuneration are closely linked to his or her performance, and its annual salary adjustment is superior to that provided in the industry. iST provides competitive level of remunerations and implements a fair remuneration system without any differences because of gender, age, race, religion, nationality, physical or mental disabilities or any other factor. With a diversified incentive bonus system, iST shares operating results with employees.

Measures for the remuneration and reward system include:

- (1) Remuneration to employees: The salary survey is conducted every year to ensure that the remunerations we provide for employees are competitive in the market. Remunerations to employees are directly linked to corporate operating performance, team performance and their individual performance.
- (2) Incentive bonuses and performance bonuses: Bonuses are determined based on the iST business objectives achieved quarterly and the linked departmental performance and individual contribution.
- (3) Diversified rewards: Rewards include high performance bonus, sprint bonus, goal achievement bonus, recommendation bonus, proposal improvement bonus, coaching bonus, retention bonus, and others.
- (4) Employee stock options: To attract and retain professional talents, iST has established the regulations for issuance of stock option certificates and stock subscription, motivating employees and enhancing their loyalty and engagement.

iST has a sound management mechanism for talent cultivation and development, performance management and performance-oriented salary adjustment. We take systemic management measures to create good work morale and continue to optimize the work environment leading to work-life balance. As technology develops rapidly, iST provides challenging tasks for employees to develop their professional abilities to achieve self-achievement, and by doing so, attract and retain excellent employees.

3. Advanced training and training programs

With a people-oriented spirit, iST places importance on the cultivation and

development of talents. We take the function orientation principle as the core framework for our talent management and development system, from talent recruitment, employment, training, promotion and retention. The talent development direction is determined every year based on organizational operation strategies. Adhering to corporate core values and development axis, the systematic training and development policy is planned. Through diversified development channels, iST assists employees in deepening professional abilities and expanding career horizons, and creates a work environment that encourages continuous learning and growth to enhance competitiveness of employees.

(1) Training development system

iST has established 8 types of programs, i.e. new employees, management functions, professional technology, core functions, quality management, occupational safety management, general skills, and integrity management, based on the learning and development needs of employees at different levels for different work. We promote these training programs and professional development projects through physical courses, online learning, internal and external projects, rotation training, action learning and other various methods to create a diverse learning process and encourage employees to learn voluntarily and enhance themselves.

(2) Talent promotion and development

To stimulate employees' potential and retain talents, iST has introduced the on-the-job training blueprint and functional development system. The dual-track system provides "management function" and "professional function" career development paths, helping employees choose career development direction based on their interest and expertise and improving their work engagement and sense of accomplishment effectively.

➤ Management navigator path: Employees are trained in the management function programs to strengthen management abilities in planning, organization, leadership and guidance, and build a stable leading team to lead the organization to sustainable growth.

➤ Technology navigator path: Research and innovation in the field of technology are focused for cultivating technology experts with forward thinking and practical experience to provide professional suggestions to iST and lead the development of technology s

With performance management and development systems, iST ensures consistency and connection between the goals of the organization and department and those of an individual. iST adopts regular performance review and communication mechanisms to promote the growth of both employees and the organization. Employees' performance results are also the important factor for their transfer, promotion, salary adjustment and development opportunity. We value integration of performance results with personal development, and encourage employees to push themselves and chase excellence.

In addition, iST is committed to identifying and cultivating potential talents and excellent employees. For employees with outstanding performance, we hold workshops in praise of them and provide generous performance bonuses, honor vacations, competitive pay raise and rewards, and opportunities to participate in key projects or development acceleration plans to strengthen their sense of identity and belonging to the organization and achieve the goal of talent sustainability development.

4. Retirement System

IST has established its retirement regulations in accordance with the Labor Standards Act to provide the defined benefit plan and establish the labor pension reserve supervision committee, which is responsible for supervising and managing the allocation and payment of the pension reserve. iST allocates an amount at 2% of employees' wages to the employee retirement funds every month by depositing the amount into a special account with Bank of Taiwan. iST has professional CPAs conduct actuarial calculation of retirement pension reserves every year to ensure that retirement pensions are allocated adequately. For an employee who meets the requirements provided by the Labor Standards Act for retirement, the pension payment is calculated based on the number of years of service and the average salary of the 6 months immediately before retirement. For an employee who is applicable to the Labor Pension Act from July 1, 2005 in accordance with the Labor Pension Act, iST allocates 6% of the salary of the employee to the pension account of the individual with the Labor Insurance Bureau every month.

5. Agreements between labor and management, and measures for protection of employees' interests

(1) iST treats employees as its most valuable assets and places importance on their future development. Therefore, iST as the employer and its employees maintains a harmonious relationship, without any labor disputes.

(2) iST complies with the International Bill of Human Rights. With the spirit of the United Nations Universal Declaration of Human Rights, the United Nations Global Compact and the Responsible Business Alliance (RBA) Code of Conduct, iST holds the principles of respecting human rights and putting right persons in right places and takes into account other applicable industrial standards and international conventions. iST equally treats and respects employees and is committed to creating an honest, healthy and safe work environment, ensuring that the safety and hygiene conditions of the work environment are in compliance with standards, and improving the conditions of work environment for all employees and the employees' benefits consistently.

iST extremely emphasizes the development of its labor and business ethics policy. iST advocates the policy through work rules, document management system and announcement system, and regularly reviews and optimizes relevant systems to protect human rights of workers and ensure that every

employee is respected and treated equally in order to maintain interests of all employees and create a friendly work environment.

The concrete management scheme used by iST for protection of human rights is as follows:

(Eliminate all forms of discrimination and ensure equity of work opportunities.)

iST does not allow the recruitment process and appointment decisions to be affected because of any factors, such as race, religion, belief, sex, marital or childbearing status, age, political background, nationality, disability, sexual orientation, constellation, blood type, etc.

(Zero tolerance is adopted against unlawful violence.)

iST guarantees that all employees are free from any physical or mental violence while performing their duties and promises to create a friendly work environment jointly where employees are willing to communicate and open management is implemented.

(Interests and rights of workers are determined in accordance with applicable laws.)

An employment contract made between each employee and iST meets applicable regulations of labor and human rights enacted in Taiwan.

(Forced labor is prohibited.)

iST makes an employment contract with the employee when the employment relationship is established and guarantees not to have employees slave or coerce them into involuntary servitude.

(Use of child labor is prohibited.)

iST specifies in its work rules that neither children nor young persons under the age of 18 shall not be employed, and any activity that may result in use of child labor shall not be permitted.

(Female employees are protected.)

iST specifies in its work rules the protection measures for female employees, especially the protection measures for pregnant female employees, including no night work and no hazardous work for female employees.

iST will pay attention to issues of human right protection and promote relevant educational training continuously to enhance awareness of human right protection and reduce possibility of relevant risks.

- B. Loss incurred due to labor disputes (and date of disposition, disposition file number, article violated, content of article violated, and content of disposition if there was any violation of Labor Standards Act based on the labor inspection result) in the latest year and as of the date of print of the annual report, and the estimated amount to be incurred at present and in the future and measures to be taken in response:

For the fiscal year 2025 and up to the date of publication of this annual report, the company did not suffer any losses due to labor disputes. However, based on the results of a labor inspection, and in accordance with document number <Zhuhuan No. 1140001374 dated January 7, 2025>, the company was found to have violated Article 32, Paragraph 2 of the Labor Standards Act by exceeding the regulations for normal working hours combined with overtime hours, and was fined NT\$50,000.

The company continues to review its working hours management procedures, while also requesting supervisors to appropriately allocate work, regularly check on employees, and strengthen communication and promotion of relevant regulations.

(VI) Cyber Security Management

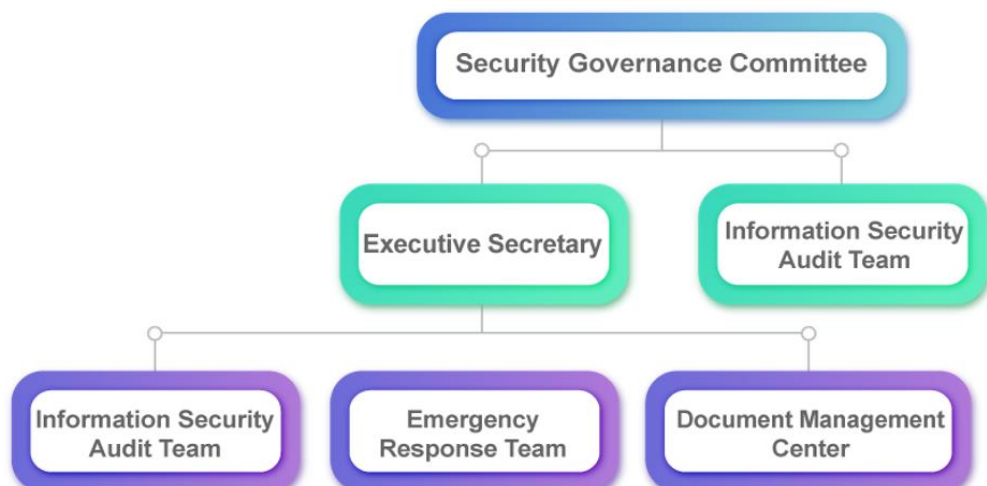
A. Describe the cyber security risk management framework, cyber security policy, specific management scheme, and resources invested for cyber security management.

1. Cyber security risk management framework:

(1) Structure of Security Management Committee

In order to safeguard the information assets of iST and its clients, iST has established a Security Management Committee. This Committee is responsible for integrating internal resources to conduct information security risk assessments, as well as for developing annual information security plans and compliance standards. Furthermore, the Committee coordinates relevant resources and facilitates cross-departmental activities to implement various cybersecurity control measures, conduct annual information security training for personnel, and oversee information security audit operations. The Security Management Committee convenes semiannually to review and deliberate on matters pertaining to information security and information protection policies, ensuring the effective enforcement of information security management measures. Additionally, the Committee may convene at any time as necessitated by the requirements of information security risk management. The Chairperson of the Security Management Committee acts as the representative of the Committee and is responsible for delivering an annual report to the Board of Directors. Since 2020, the Committee has maintained its ISO/IEC 27001 certification for its Information Security Management System (ISMS), successfully undergoing validity audits every three years, with the current certification valid until October 15, 2026.

The Security Management Committee is chaired by the Chief Information Security Officer, with departmental supervisors serving as committee members. Personnel from various functional departments participate in the Information Security Execution Team, Emergency Response Team, Information Security Audit Team, and Document Management Center, encompassing a total of 24 members.



- (2) Assessment and Analysis of Information Security Risk, and Response Measures
- 1). Assessment and Analysis of Information Security Risk: In light of advancements in technology and the expansion of communication networks, iST carries out comprehensive assessments of both internal and external environmental factors to enhance the protection of its own and its clients' information assets. The identified external risks include threats posed by cyberattacks and unauthorized intrusions. Concurrently, the internal risks encompass information leakage, malware infections, and challenges associated with data center management.
 - 2). Response Measures:
 - a). The Security Management Committee facilitates the integration of efforts from various departments to implement rigorous security management procedures. These efforts focus on effectively managing and preventing security incidents, thereby striving to diminish the probability of information security risks manifesting.
 - b). iST has instituted a range of internal management measures, including Managed Detection and Response (MDR), antivirus software, Windows Server Update Services (WSUS), firewall management, Virtual Local Area Network (VLAN) management, Virtual Private Network (VPN) management, and controls governing various equipment. However, it is important to note that the Company cannot guarantee the absolute prevention of malicious attacks from third parties. To address this risk, iST employs offsite backups, high availability (HA) configurations for both data centers and networks, and conducts annual disaster recovery drills while continually reviewing and assessing internal protocols to ensure the adequacy and effectiveness of system operations.
 - c). iST may face threats such as computer viruses, destructive ransomware, or potential data breaches that could arise from inadvertent or malicious actions of employees, leading to unauthorized disclosure or compromise of client data. To mitigate this concern, the Company utilizes document encryption software to protect sensitive files related to experimental conditions, results, reports, and other pertinent documentation.
 - d). To reinforce its information security management framework, iST was awarded ISO/IEC 27001 certification in October 2020. The Company implements a variety of protocols, including but not limited to system vulnerability scanning and remediation, social engineering attack simulations, and log management and analysis, to ensure the effectiveness of information security incident detection mechanisms.
 - e). Despite the extensive efforts made to establish comprehensive systems and facilities across multiple levels, iST cannot ensure that it can consistently maintain the confidentiality, integrity, and availability of its information in the face of an ever-evolving landscape of information

security threats. Should iST fail to promptly resolve technical issues arising from cyberattacks, it may lead to irregularities or detrimental impacts on the Company's information systems and environments, thereby jeopardizing its commitments to clients and other stakeholders. This situation may potentially result in significant adverse effects on the Company's operational performance, financial condition, foreseeable prospects, and overall reputation.

2. Information security policy:

iST has formulated its information security policy and associated operational management regulations in accordance with ISO/IEC 27001 standards. The Company additionally considers applicable governmental regulations to establish guidelines for the management of confidential information and to outline protocols for the handling of personal data. Through periodic reviews, iST develops and updates these management standards to align with the latest information security regulations and emerging trends, thereby ensuring adherence to the overarching information security policy.

Prospects for Information Security Policy	Information Security Objectives
Enhancement of employees' knowledge	Hold educational training on information security to enhance employees' awareness of information security and strengthen their awareness of relevant responsibilities.
Fortification of Data Protection and Access Control	Protect information of iST's business activities, prevent unauthorized access and modification and ensure accuracy and completeness of information.
Implementation of routine operation	Conduct internal and external audits periodically to ensure implementation of relevant operations.
Assurance of service availability	Ensure a specific level of availability of iST's key core systems.

3. Specific management scheme, and resources invested for cyber security management:

Strengthening knowledge and skills of personnel	<ul style="list-style-type: none"> ➤ Enhancement of employees' cyber security awareness: New employees are required to complete the education training on information security on the day they report to work. Each employee receives a follow-up training every year. ➤ Enhancement of cyber security awareness: Electronic newsletters or notices about cyber security are sent from time to time to help employees get to know cyber security practices and understand types of the cyber security attacks occurring externally. 16 newsletters/notices were sent in 2025. ➤ Cyber-attack drills: Cyber-attack drill is conducted twice and phishing email testing is conducted twice a year to verify cyber security awareness of employees In 2025. ➤ Respect of intellectual property right: iST prohibits the use of illegal, cracked, or unlicensed software. ➤ Enhancement of cyber security skills: Cyber security technicians are designated from time to time to participate in external training on cyber security tools or programs on hacker attack and defense technology to enhance cyber security literacy and skills. Information security team members completed, on average, about 14.5 hours of professional information security education and training in 2025. ➤ In the 5-point scale questionnaire, employees gave 4.7 points for "clearly understanding iST's information security policies and operational requirements," 4.8 points for "recognizing the importance of information security," 4.5 points for "completeness of information security protection," and 4.4 points for "recognizing information security protection action."
Fortifying Data Protection and Access Control	<ul style="list-style-type: none"> ➤ Encryption: Document encryption software is installed to protect confidential information files and reduce the risk of unauthorized disclosure of confidential information. ➤ Authorization: Access to the files is controlled by setting levels of authorization based on necessity. ➤ Network management: Warnings are issued, and inspection is conducted, for abnormal network traffic. Transmitting data to an external unit must be applied for and approved. ➤ Access control: Employees are not allowed to bring in personal storage devices or use personal equipment to take photos or film.USB ports are banned to be used in storage devices.
Conducting routine maintenance works	<ul style="list-style-type: none"> ➤ Audit and improvement: Systems are inspected and improved periodically. New technologies are adopted to enhance data protection. Compliance with requirements of the management system is secured through internal audits conducted periodically and audits conducted by external cyber security certification units. In 2025, an internal audit and an external verification audit were conducted, and the information security task force held a meeting every month to review relevant matters.
Ensuring services being available	<ul style="list-style-type: none"> ➤ Backup management: Important systems are backed up and are renewed or upgraded for cyber security subject to the annual plan. In 2025, a backup and recovery test was conducted and a dedicated backup appliance was introduced. ➤ Information Security Protection: To strengthen defenses against both internal and external network attacks, the Company has undertaken comprehensive adjustments and audits of firewall policies, activated network intrusion detection systems, and established regular updates for the antivirus framework. Additionally, vulnerability remediation and maintenance efforts have been systematically executed. Enhanced protections have been deployed for critical servers, incorporating micro-segment firewalls and Web Application Firewalls (WAF) to fortify lateral defenses. The adoption of Content Delivery Network (CDN) services has been initiated to alleviate the risk of Distributed Denial of Service (DDoS) attacks on the official website through strategic traffic distribution and edge node protection mechanisms. Moreover, the Company actively participates in the Science Park Information Security Information Sharing and Analysis Center (SP-ISAC) as well as the Taiwan Computer Emergency Response Team Coordination Center (TWCERT/CC) to receive significant threat intelligence. In fiscal year 2025, a comprehensive vulnerability assessment was conducted, and efforts were made to rectify identified information system vulnerabilities to the extent practicable.

(B) Loss suffered by iST, for the latest year and as of the date of print of the annual report, due to significant cyber security incidents, possible impacts therefrom, and measures to be taken in response, or if a reasonable estimate cannot be made, an explanation of the reason why it cannot be made:

As of 2025 and the date of print of the annual report, iST did not incur any loss because of a material cyber security incident and was not fined for any serious incident.

(VII) Important Contracts

Parties to supply and distribution contracts, technical cooperation contracts, engineering contracts, long-term loan contracts, and other contracts that would affect shareholders' equity, which were either still effective as of the date of print of the annual report, or expired in the latest year, and major content, limitation clauses and commencement dates and expiration dates of these contracts:

As of Mar. 31 2026

Nature of Contract	Party	Term of Contract	Major Content	Limitation Clause
Financing Agreement	Chang Hwa Bank	2025.01.16-2030.01.16	Medium-term secured loans	-
Financing Agreement	Chang Hwa Bank	2023.07.28-2030.07.15	Medium-to-long term loan (Note 1)	
Financing Agreement	Mega International Commercial Bank	2023.09.08-2030.11.16	Medium-to-long term loan (Note 1)	-
Financing Agreement	Mega International Commercial Bank	2025.06.28-2027.06.27	Medium-term loan	-
Financing Agreement	Bank SinoPac	2017.03.24-2032.03.24	Long-term loan	-
Financing Agreement	Bank SinoPac	2025.05.29-2027.05.31	Medium-term loan	-
Financing Agreement	CTBC Bank	2025.11.30-2027.11.30	Medium-term loan	-
Financing Agreement	Hua Nan Commercial Bank	2025.06.20-2027.06.20	Medium-term loan	-
Financing Agreement	Hua Nan Commercial Bank	2023.08.21-2030.08.15	Medium-term loan (Note 1)	-
Financing Agreement	First Commercial Bank	2023.08.02-2030.07.15	Medium-to-long term loan (Note 1)	-
Financing Agreement	First Commercial Bank	2025.07.15-2027.07.15	Medium-term loan	
Financing Agreement	Bank of Taiwan	2025.11.28-2027.11.28	Medium-term loan	-
Financing Agreement	Bank of Panhsin	2025.03.31-2027.03.31	Medium-term loan	-
Financing Agreement	Agricultural Bank of Taiwan	2025.07.21-2028.07.21	Medium-term loan	-
Financing Agreement	Far Eastern International Bank	2025.09.30-2027.09.30	Medium-term loan	-
Financing Agreement	Entie Commercial Bank	2025.07.14-2027.07.14	Medium-term loan	
Lease Agreement	GEBO LIMITED	2007.03.01-2027.02.28	Puding Plant	-
Lease Agreement	Chingis Technology Corporation	2021.08.16-2026.08.15	ISSI Plant	
Lease Agreement	DEKRA iST	2024.01.01-2027.02.28	Plant on Puding Road	-
Lease Agreement	TransGlobe Life Insurance Inc.	2024.01.01-2028.12.31	Dean Technology Park Phase II	-
Lease Agreement	Prosperity Power Technology Inc.	2020.11.01-2027.08.31	Plant II at Hsinchu Science-Based Industrial Park	-
Lease Agreement	Prosperity Power Technology Inc.	2023.01.01-2027.08.31	Plant II at Hsinchu Science-Based Industrial Park	-
Lease Agreement	Unimicron Technology Corporation	2023.11.01-2028.08.31	Zhongxing Plant	-

Note 1: Special project loan under the “action plan for retaining Taiwanese businesses by accelerating investment”

V. Financial Conditions, Review and Analysis of Financial Performance and Risks

(I) Financial Conditions

Comparative Analysis on Financial Conditions:

Unit: in Thousands of New Taiwan Dollars

Item	Year	2024	2025	Variance	
				Amount	%
Current assets		2,639,416	3,100,922	416,506	18
Property, plant and equipment		4,110,377	4,498,427	388,050	9
Intangible assets		13,842	41,205	27,363	198
Other assets		195,538	111,962	(83,576)	(43)
Total assets		8,159,884	8,988,034	828,150	10
Current liabilities		2,555,513	2,583,668	28,155	1
Non-current liabilities		2,128,096	1,716,537	(411,599)	(19)
Total liabilities		4,683,609	4,300,205	(383,404)	(8)
Share capital		743,667	864,474	120,807	16
Capital surplus		2,132,798	3,244,678	1,111,880	52
Retained earnings		682,933	656,873	(26,060)	(4)
Total shareholders' equity		3,476,275	4,687,829	1,211,554	35
<p>Explanation for Variations in Financial Condition and Operating Results Exceeding 20% and Amounting to NTD 10 million or More:</p> <p>The increase in intangible assets is primarily attributed to the acquisition of software necessary for production.</p> <p>The decrease in other assets is mainly due to the acceptance of prepaid equipment expenses from fiscal year 2024 in fiscal year 2025.</p> <p>The increase in capital surplus and shareholder equity is primarily a result of the cash capital increase undertaken in fiscal year 2025.</p>					

(II) Financial Performance

Analysis of results of business operation for the latest 2 years:

A. Analysis of business operation results:

Unit: in Thousands of New Taiwan Dollars

Item	Year	2024	2025	Amount of increase (decrease)	Ratio of change (%)
Total operating revenue		4,345,526	4,842,577	497,051	11
Operating cost		3,129,332	3,536,810	407,478	13
Gross profit		1,216,194	1,305,767	89,573	7
Operating expenses		847,180	956,055	108,875	13
Net operating profit		369,014	349,712	(19,302)	(5)
Non-operating incomes and expenses		154,168	66,068	(88,100)	(57)
Profit before tax		523,182	415,780	(107,402)	(21)
Income tax expenses		54,761	81,097	26,336	48
Total comprehensive profit (loss) for this year		426,734	354,233	(72,501)	(17)
Net profit after tax		468,421	334,683	(133,738)	(29)

Analysis on increases and decreases:

Explanation for the variance of financial status and business result that reaches 20% or more and of which the amount reaches NTD 10 million:

1. Non-operating income has experienced a reduction in comparison to fiscal year 2024, primarily attributable to the realization of investment income derived from equity method investments in 2024, which was not reflected in fiscal year 2025.
2. Pre-tax net income has declined relative to fiscal year 2024, largely due to the aforementioned investment income realized from equity method investments in 2024, which was absent in fiscal year 2025.
3. The income tax expense has risen compared to fiscal year 2024, primarily resulting from temporary differences that contributed to an increase in taxable income.
4. Net income after tax has diminished in comparison to fiscal year 2024, predominantly due to the decline in non-operating income and the increase in income tax expense relative to the preceding year.

B. Possible effect of the expected sales volume and the basis thereof on iST's financial operations, and measures to be taken in response:

As an enterprise operating within the technical services sector, iST does not engage in traditional product sales that necessitate quantity calculations. However, given the sustained positive outlook for demand in sectors such as artificial intelligence, automotive electronics, and low Earth orbit satellites, alongside the burgeoning need for advanced packaging verification, and with over 30 years of accumulated expertise in verification and profound platform integration, it is anticipated that operating revenue will continue to demonstrate a stable growth trajectory.

(III) Cash Flows

A. Analysis of Cash Flow Changes for the Latest Year

Unit: in Thousands of New Taiwan Dollars

Cash balance at the beginning of the year	Net cash flows from operating activities for the whole year	Cash flows used in the whole year	Effect of changes in exchange rate on cash and cash equivalent	Amount of cash left (shortage)	Remedy for cash shortage	
					Investment plan	Financial planning
924,526	632,583	(813,845)	(4,110)	739,154	—	—
Analysis of changes in cash flows for 2025:						
1. Operating activities: Net cash inflow from operating activities for the year amounted to NTD 632,583 thousand. This increase is primarily attributed to the growth in operating revenue, enhanced profitability, and a sustained influx of funds from core business operations.						
2. Investing activities: Net cash outflow from investing activities for the year totaled NTD 1,235,915 thousand, predominantly resulting from investments in the acquisition of machinery and equipment.						
3. Financing activities: Net cash inflow from financing activities for the year was NTD 422,070 thousand, primarily consisting of proceeds from a cash capital increase, repayment of bank loans, and the distribution of cash dividends.						
4. Remedy for cash shortage and liquidity analysis: N/A						

B. Plan to Improve Inadequacy of Liquidity: No inadequacy of liquidity.

C. Future Cash Liquidity Analysis

Unit: in Thousands of New Taiwan Dollars

Cash balance at the beginning of the year	Net cash flows from operating activities for the whole year	Cash flows used in the whole year	Amount of cash left (shortage)	Remedy for cash shortage	
				Investment plan	Financial planning
739,154	1,180,174	(1,278,538)	640,790	—	—
Analysis of changes in cash flows for 2026:					
1. Operating activities: Net cash inflow from operating activities for the year reached NTD 1,180,174 thousand, primarily due to an increase in operating revenue, enhanced profitability, and a sustained influx of funds from core business operations.					
2. Investing activities: Net cash outflow from investing activities for the year was NTD 871,774 thousand, largely reflecting expenditures associated with the acquisition of machinery and equipment.					
3. Financing activities: Net cash outflow from financing activities for the year was NTD 406,764 thousand, predominantly attributed to the payment of cash dividends.					
4. Remedy for cash shortage and liquidity analysis: N/A					

(IV) Effect of Material Capital Expenditure on Financial Business for the Latest Year: None

(V) Reinvestment Policy for the Latest Year, Main Reason for Profit or Loss, Improvement Plan and Other Investment Plans for the Next Year

As of 2026.03.31

Item	Explanation	Amount	Policy	Main Reason for Profit or Loss	Improvement Plan	Other Future Investment Plans
INTEGRATED SERVICE TECHNOLOGY INC.(Samoa)		USD 10,500 thousand	A subsidiary of iST in Mainland China, which was invested 100% by iST through reinvestment from a third place.	Recognizing losses on investments in subsidiaries, including IST Kunshan, and the loss in IST Seychelles	None	To observe business operation in the future continuously before making a decision to increase or decrease investment.
Dekra iST		NTD 192,624 thousand	A joint venture of iST and DEKRA SE.	Electronic testing business in Taiwan is still growing, resulting in an increase in the overall profit.	Developing new customers continuously	None
Pin Wen Corp.		NTD 237,000 thousand	A subsidiary 100% invested by iST directly.	Mainly because the loss on investments in JLEAD and PROPOWER was recognized	Being devoted to enhancement of efficiency of business operation of the investee and help it reduce cost.	None
Supreme Fortune Corp.		USD 125 thousand	A subsidiary 100% invested by iST directly, which is a holding company established in the third place for making investments in Mainland China indirectly.	Recognizing investment losses of Hot Light Co., Ltd.	None	None
Prosperity Power Technology Inc.		NTD 758,404 thousand	A subsidiary 37% invested by iST directly and indirectly.	In fiscal year 2025, an escalation in production costs and operating expenses was observed, attributable to several key factors. These include the increase in raw material prices, elevated personnel expenses arising from salary adjustments and the expansion of the workforce, and heightened depreciation due to the acquisition of new machinery. Furthermore, the fiscal year 2024 recorded comparatively higher gains from the disposal of machinery. Notwithstanding these increased expenditures, the revenue for 2025 did not exhibit a commensurate growth.	Expanding new customers and new manufacturing processes continuously.	None
INTEGRATED SERVICE TECHNOLOGY SDN. BHD		MYR 800 thousand	A subsidiary 100% invested by iST directly.	The benefits have yet to manifest in the initial phase of operations	Continuously expanding new customers	Necessitating an increase in investment
EFUN Technology Inc.		NTD 3,700 thousand	An affiliated 26% invested by Pin Wen	Due to the number of orders decreasing in 2025	Continuously expanding new customers	None
Huan Ying Sustainable Development Technology		NTD 5,100 thousand	An affiliate 22% invested by Pin Wen Co., Ltd.	Due to the number of orders increasing in 2025	None	None
INTEGRATED SERVICE TECHNOLOGY INC.(Seychelles)		USD 7,159 thousand	A subsidiary 100% invested by Samoa IST, which is a holding company established in the third place for making investments in Mainland China	Consultant's fee paid and loss of iST Kunshan recognized in 2025	None	To observe business operation in the future continuously before making a decision to increase or decrease investments
Integrated Service Technology USA Inc.		USD 3,130 thousand	A subsidiary 100% invested through Samoa IST	The loss of 2025 resulted from the number of orders decreasing.	None	None
Integrated Service Technology (Kunshan) Co., Ltd.		USD 3,700 thousand	A company in Mainland China reinvested by a company invested and established in the third area	The loss of 2025 was mainly because for expansion of business operation, relevant costs and expenses increased, compared with those in 2024.	Developing new customers continuously and keeping the cost down	None
Hot Light Co.,Ltd		USD 125 thousand	A subsidiary 100% invested through Supreme Fortune Corp., which is a holding company established in the third place for making investments in Mainland China.	Resulting from the recognized loss on investments in He Chou Technology Inc.	None	None
System Integration Professional Technology (SIP KS Company)		USD 1,620 thousand	A company in Mainland China reinvested by a company invested and established in the third area	Loss incurred due to failure to reach economies of scale	Reducing the scale of business	To observe business operation in the future continuously before making a decision to increase or decrease investments
He Chou Technology Inc.		USD 125 thousand	A company in Taiwan reinvested by a company invested and established in the third area	Loss resulted from production of new products in the initial stage.	Continuously planning for design and manufacturing of new products	None
Instrument Supply Technology (Kunshan) Co., Ltd.		CYN 2,500 thousand	A company in Mainland China reinvested by a company invested and established in the third area	Loss incurred due to failure to reach economies of scale	Continuously expanding the customer base.	None
Motor Semiconductor Co., Ltd.		NTD 39,974 thousand	An affiliated 14% invested by Pin Wen Corp.	The reason for the loss was the fact that customers made inventory adjustments and entities in the market of Mainland China were so competing that the price lost competitive edge.	Continuously expanding the customer base.	None
Integrated Service Technology (Shanghai) Co., Ltd		CYN 1,000 thousand	A company in Mainland China reinvested by a company invested and established in the third area	The reason for loss was the fact that the company had not reached an adequate scale of business in the initial stage after the incorporation.	Continuously expanding new customers	None

(VI) Analysis and Assessment of Risks

(A) Effect of interest and exchange rate fluctuations and inflation on iST's profit or loss, and measures to be taken in response:

1. Effect of interest rate fluctuation on iST's operating revenue and profit: iST's interest rate risk mainly comes from interest payments for loans from the bank. However, recent stability in interest rates has resulted in a lesser impact on overall interest expenditures. Furthermore, the Company maintains a strong relationship with its banking institutions, enabling it to secure more favorable interest rate terms. In addition, the Company received interest subsidies through the application for the "Accelerated Investment Project for Businesses Retaining Operations in Taiwan" in 2023, which has effectively reduced interest expenses during this period, thereby mitigating the impact of interest rate fluctuations on the Company's financial performance.

2. Effect of exchange rate fluctuation on iST's operating revenue and profit:

Specific Measures Taken to Respond to Exchange Rate Fluctuation: To effectively reduce negative impact of exchange rate fluctuation on iST's business operation, iST will proceed with the following:

(1) iST collects information of exchange rate fluctuation anytime and provide it to relevant units to be fully aware of the trend of exchange rate, and takes measures properly to do foreign exchange.

(2) With respect to arrangement of foreign exchange funds, iST conducts hedge trading for some foreign exchange payments for equipment, and secures transaction cost by acquiring a forward exchange agreement in advance. It also uses its foreign exchange income, or gets a foreign currency loan from the bank, to pay foreign exchange expenses. iST tries to reduce foreign exchange risks effectively by balancing foreign currency assets and liabilities.

3. Effect of Inflation: Inflation has no significant effect on iST's business operation and profitability. iST will pay attention to price fluctuations from time to time and maintain a good relationship with suppliers to reduce the effect of inflation.

4. Risk Management Framework: Operational risks are managed by relevant management units subject to the nature of its business. Existing or potential risks for each operation are reviewed and assessed by the audit unit.

(B) Policies for high-risk investment, highly leveraged investment, loans to other parties, endorsement, guarantee and derivatives transaction, main reasons for profits/losses generated thereby, and measures to be taken in response:

1. iST has never made any high-risk or highly leveraged investment.

2. iST has established its internal management regulations, including the

Procedures for Acquisition or Disposal of Assets and the Procedures for Loaning of Funds and Making of Endorsements / Guarantees, in accordance with applicable regulations provided by the competent authority. iST conducts derivatives transactions only for avoidance of exchange rate risks, not for trading or speculative purposes.

- (C) Future research and development plans, and expenditures expected for research and development:

Research and development work of iST is carried out in the following direction:

A. Global smart real-time reliability verification

B. Hardware solutions

C. Verification and Analysis of Silicon Photonics and Co-Packaged Optics (CPO)

D. Verification Services for Sub-2 Nanometer Atomic Layer Deposition (ALD)

Expenditures expected for research and development in the future are about 3~5% of iST's business turnover.

- (D) Effect of foreign and domestic important policies and changes in applicable laws on iST's financial operation, and measures to be taken in response:

iST operates in accordance with applicable domestic and foreign laws and regulations and also pays attention to development trends of domestic and foreign policies and regulations all the time in order to fully understand the change of the market environment. In the latest year and as of the date of print of the annual report, iST's financial business was not impacted because of changes in any domestic or foreign important policies or laws. In addition to collecting and evaluating information of changes in any domestic or foreign important policies or laws and providing such information for the management for reference, iST will also consult relevant professionals and take response measures timely to reduce any adverse impact of changes in any domestic or foreign important policies or laws.

- (E) Effect of technology change (including cyber security risks) and industrial change on iST's financial operation, and measures to be taken in response:

To respond to future technology, cyber security risk and industrial change, iST takes customers' needs into account and continuously develops services in line with industrial trends based on its abundant experience to enhance its competitiveness in hopes of getting to know technology change and satisfying the needs of customers and markets.

- (F) Effect of changes in iST's corporate image on its crisis management, and measures to be taken in response:

iST has been committed to maintaining its corporate image and complying with applicable laws since it was incorporated. As of the date, no incident occurred to affect its corporate image.

(G) Expected benefits and possible risks associated with any merger; and measures to be taken in response: None

(H) Expected benefits and possible risks associated with any plant expansion, and measures to be taken in response:

To accommodate operational growth, the Company will proceed with the expansion of laboratory facilities in Zhubei and Hsinchu in 2025, as well as the establishment of new business locations in Malaysia. All relevant allocations and requirements have undergone rigorous evaluation and analysis by the Company to ensure that the efficiency of the laboratory spaces effectively meets operational demands and supports customer services. As of today, the assessments of efficacy are consistent with the Company's projected expectations.

(I) Risks associated with any consolidation of sales or purchasing operations, and measures to be taken in response:

iST engages in testing services and does not need to purchase raw materials. It uses a small quantity of materials during provision of services. Materials supplied come from more than two sources, so no risk of concentration of purchases exists. In addition, iST provides customers with reliability verification, failure analysis, material analysis, IC circuit repair, signal testing and other testing services, covering advanced packaging, advanced processes, semiconductors, 5G verification, automotive electronics, space electronics and other fields. iST has lots of customers and no risk of concentration of sales exists.

(J) Effect on and risk to iST when a great quantity of shares held a director or supervisor, or a shareholder holding more than 10% of shares of iST has been transferred or changed, and measures to be taken in response: None

(K) Effect on and risk to iST when the ownership of iST has been changed, and measures to be taken in response: None

(L) List major litigious, non-litigious or administrative disputes that involve iST or its director, supervisor or general manager, the person actually in charge of iST, any key shareholder holding more than 10% of iST's shares or any affiliate controlled by iST. If the judgment may probably has a great effect on shareholders' equity or the price of securities, disclose the facts of the dispute, amount of money concerned in the dispute, date of litigation commencement, main parties to the dispute, and the status of the dispute as of the date of print of the annual report.

Phoenix Silicon previously accused an employee of iST of misappropriating the trade secrets of Phoenix Silicon. After the investigation concluded, iST received on Feb. 24, 2021 the indictment from Taiwan Hsinchu District Prosecutors Office against the employee and his/her employer iST, and also received in March 2021 the criminal and civil complaint submitted by Phoenix Silicon to Taiwan Hsinchu District Court.

In the complaint, Phoenix Silicon claimed that its trade secrets were reproduced and used by iST and its employee without authorization and the concerned parties should compensate Phoenix Silicon for its loss. After due consideration, the Hsinchu District Court rendered a judgment on June 30, 2025, imposing a fine of NTD 5,000 thousand on iST Technology, and ordering the Company to jointly compensate NTD 36,495 thousand alongside the employee. iST Technology has engaged legal counsel to pursue an appeal in order to protect the Company's interests. However, iST believed that the aforementioned lawsuit did not have significant effect on its financial conditions. Relevant operating activities were conducted normally.

(M) Other important risks, and measures to be taken in response: None

(VII) Other Important Matters:

None

VI. Special Records

(I) Information Relevant to Affiliated Enterprises

The relevant information regarding the Company's affiliated enterprises has been publicly announced and reported on the Market Observation Post System. Interested parties may access the "Three-Statements" section for affiliated enterprises at the following URL:

https://doc.twse.com.tw/server-java/t57sb01?step=1&colorchg=1&co_id=3289&year=&mtype=K&isnew=true

(II) Private placements of securities in the latest year and as of the date of print of the annual report:

Information of Private Placements of Securities

Item	Private placement approved at the general meeting of shareholders on June 13, 2025 and conducted for the 1st time in 2025 Issuance date: Not issued yet (Note)				
Type of securities placed privately	Common shares				
Date of approval, and the amount approved by the shareholders' meeting	The private placement of common shares for cash within the limit of 10,000,000 shares was approved at the general meeting of shareholders on June 13, 2025.				
Basis and rationale for the setting of the price	<ol style="list-style-type: none"> 1. 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. 2. 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. 3. The offering price is reasonably determined based on the business performance, future prospects and latest share prices of iST. 				
Means of selecting specified persons	<ol style="list-style-type: none"> 1. 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. 2. 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. 				
Reasons necessitating the private placement	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. 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.				
Date of payment completion	N/A				
Information of subscriber	Subscriber	Qualifications and conditions	Quantity subscribed	Relationship with iST	Status of participation in iST's business operation
	Not found subscribers yet				
Actual subscription (conversion) price	N/A				
Difference between the actual subscription (or conversion) price and the reference price	N/A				
Effect of private place on shareholders' equity (e.g. causing increase in accumulated loss, etc.)	N/A				
Use of funds from private placement, and progress of implementation of the plan	N/A				
Status of benefits of private placement shown	N/A				

Note: The issuance period resolved by the board of directors on March 23, 2026 will expire. Upon expiration of the issuance period, no subscription shall be accepted.

Information of Private Placements of Securities

Item	Private placement conducted for the 1st time in 2026 Issuance date: Not issued yet				
Type of securities placed privately	Common shares				
Date of approval, and the amount approved by the shareholders' meeting	The private placement of common shares for cash within the limit of 10,000 thousand shares was approved by the board of directors on March 23, 2026 and would be submitted to the general meeting of shareholders for 2026 for its approval.				
Basis and rationale for the setting of the price	<ol style="list-style-type: none"> 1. 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. 2. 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. 3. The offering price is reasonably determined based on the business performance, future prospects and latest share prices of iST. 4. The board of directors is authorized to determine the actual date of pricing after contacting specific persons. 				
Means of selecting specified persons	<ol style="list-style-type: none"> 1. 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. 2. 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. 				
Reasons necessitating the private placement	<ol style="list-style-type: none"> 1. 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. 2. 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. 3. 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. 				
Date of payment completion	Not decided yet				
Information of subscriber	Subscriber	Qualifications and conditions	Quantity subscribed	Relationship with iST	Status of participation in iST's business operation
	Not decided yet	-	Not decided yet	Not decided yet	Not decided yet
Actual subscription (conversion) price	Not decided yet				
Difference between the actual subscription (or conversion) price and the reference price	N/A				
Effect of private place on shareholders' equity (e.g. causing increase in accumulated loss, etc.)	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.				
Use of funds from private placement, and progress of implementation of the plan	N/A				
Status of benefits of private placement shown	N/A				

(III) Other Necessary Supplementary Explanation: None

**VII. Occurrence of any of the matters stated in Subparagraph 2 of Article 36 (3) of the Securities and Exchange Act in the latest year and as of the date of print of the annual report and having a significant effect on shareholders' equity or the price of securities:
None**