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Uniform Industrial Corp.

Annual Report of 2025

Shareowner convention

Uniform Industrial Corp. published

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The Company's Website: <https://uicpaymentsinc.com>

This Annual Report of English version is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

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I. A report to the shareholders

Dear Shareholders,

The Company's total revenue for 2025 was NT\$495,805 thousand, Pre-tax loss NT\$102,605 thousand. The results of our operating performance in 2025 and the goals of development for 2026 are illustrated as follows:

1. Operating performance in 2025

(1) Implementation results of business plans

Unit: NT\$ Thousands

Item	2025		2024		Status of increase (decrease)	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Operating revenue	495,805	100%	596,577	100%	(100,772)	(17%)
Gross profit	210,280	42%	267,186	45%	(56,906)	(21%)
Net operating income (loss)	(96,570)	(20%)	(24,942)	(4%)	(71,628)	287%
Pre-tax income (loss)	(102,605)	(21%)	59,281	10%	(161,886)	(273%)

(2) Budget implementation in 2025: Financial forecasting for 2025 was not disclosed, and there is no performance of budget achievement.

(3) Financial revenue and expenditure as well as profitability analysis

Unit: NT\$ Thousands

Item		2025	2024
Financial revenue and expenses	Net operating income (loss)	(96,570)	(24,942)
	Net non-operating income (expenses)	(6,035)	84,223
	Net pre-tax income (loss)	(102,605)	59,281
	Net income (loss) after tax	(84,490)	63,088
Profitability analysis	Return on assets (%)	(5.95)	3.98
	Return on shareholders' equity (%)	(7.17)	4.84
	Ratio of operating income to capital stock (%)	Net operating income(loss)	(12.40)
		Net pre-tax income(loss)	(13.17)
	Net profit margin (%)	(17.04)	10.57
	Earnings(loss) per share	(1.09)	0.81

(4) Research and development status

1. Yearly R&D expense for the most recent five fiscal years

Unit: NT\$ Thousands

Year Item	2025	2024	2023	2022	2021
Research and development expenses	72,245	77,850	89,548	76,902	101,208
Operating revenue	495,805	596,577	1,440,437	1,257,735	827,205
Ratio of R&D expenses to the revenue	14.57%	13.05%	6.22%	6.11%	12.23%

2. Products developed for the year 2025:

Electronic trading products:

- (1) BEZEL8-S series : Completed customized products and provided them to the North and Central and South American markets for applications such as EV charging piles, self-service laundry and car wash machines.
- (2) BEZEL8-SP series : Equipped with a color display and supporting multiple

integrated functions, including LAN, Wi-Fi, LTE, MSR, ICC, QR, and MDB communication and payment interfaces, primarily serving the North American market and applied in scenarios such as electric vehicle charging stations, self-service laundromats, self-service car washes, and vending machines.

- (3) UIC680EZ : Completed customized products and provided them to the North American, Central and South American markets for EV charging pile applications.
- (4) UCH100: Completed the development of customized products, providing solutions for global POS and retail applications, and deployed them in self-checkout systems of internationally renowned chain stores.
- (5) A10/UIC680FGP: Conducted EMV certification extensions, completed updates of EMV and major card brand certifications, and continued to supply products to leading vending machine manufacturers in the European and American markets.

2. Summary of business plans and development strategies for 2026

(1) Business Plans

Department	Objectives
Product Management & Global BD & Sales	1) Operational Strategy Transformation: Value Chain Upgrade and Structural Optimization ● Deepen high-value-added business: Strategically adjust business proportions, gradually reduce reliance on traditional pure OEM business, and shift towards high-margin, high-technical-threshold cashless payment solutions to enhance the company's long-term core competitiveness. ● Strengthen profitability structure: Through optimizing product portfolios and service models, transform from one-time hardware sales to a service provider with long-term adhesion, to improve overall operational efficiency and shareholders' equity. 2) Core Solution: UIC Connect One-Stop Payment Platform ● Aggregated payment ecosystem: Build a centralized, standardized payment gateway platform. Not only supporting seamless integration with existing payment processors, but also providing diverse acquiring system choices, empowering merchants with high flexibility and autonomy. ● Turnkey Solution: Provide software-hardware integrated "turnkey" services for different vertical markets (such as retail, quick-service restaurants, gaming entertainment). Merchants only need minimal equipment investment to quickly implement payment operations, significantly lowering entry barriers. ● Kiosk Intelligent Self-Service Applications: Focus on scenario implementation for self-service kiosks, combining stable hardware with smooth payment interfaces, providing consumers with a seamless experience from ordering/selection to checkout, helping merchants address labor shortage pain points and improve operational efficiency. 3) Technological Innovation Barriers: Information Security Compliance and Next-Generation Architecture. ● Financial-grade information security standards: Fully introduce advanced encryption transmission technology, PCI-certified cloud protection, and EMV L3 certification to build a secure payment environment meeting the highest international standards, ensuring the integrity and privacy of every transaction data. ● Next-generation hardware development: Accelerate the R&D of payment terminal

Department	Objectives
	devices with high-performance computing and high integration capabilities to meet market demands for high processing speed and complex application scenarios. 4) Omni-Channel Integration: Seamless Experience in Physical-Virtual Fusion (OMO) ●Cross-platform high integration: Break down barriers between online and offline, integrating physical POS systems, mobile Apps, and web ends into a single management system, achieving synchronized sales data and unified management across channels. ●Diverse payment compatibility: Fully support mainstream credit cards, debit cards, bank transfers, and various emerging digital wallets, meeting the diversified payment habits of modern consumers and maximizing merchants' collection potential. 5) Business Model: Multi-Revenue Driven Sustainable Growth ●Hybrid profitability engine: Establish a multi-revenue model combining "intelligent hardware sales" with "SaaS cloud service subscriptions" to optimize revenue structure. ●Predictable cash flow: Through continuous software subscriptions and value-added service revenues, mitigate the impact of economic cycles, establishing a stable and sustainable growth financial model.
Payment Platform Engineering	1) Based on the existing optimized and highly stable UIC Connect version, fully develop various US payment market integrations, and focus on API platformization and remote maintenance functions, providing merchants with diverse transaction and management APIs, and introducing MQTT protocol to achieve remote monitoring of card readers. Through diverse management APIs, achieve automated merchant data establishment and card reader parameter configuration plus remote device monitoring functions, building a high-efficiency, low-maintenance-cost cloud payment platform. Integrating Blockchain Technology to Develop Payment Applications 2) Conduct customized system program development in response to client project requirements.
Hardware & Manufacturing	1) Continuously promote product modular design, establish a highly scalable design platform architecture to respond to different client and diverse application field demands, and effectively shorten product development timelines, reduce certification and maintenance costs. 2) Strengthen payment security mechanisms, covering advanced encryption technology and secure payment channels to prevent theft or misuse of payment information; continuously develop Unattended Payment Terminals compliant with PCI 7.x security standards, and extend applications to multifunctional card readers in fields such as vending machines, self-service gas pumps, self-service laundromats, self-service car washes, EV charging stations, etc. 3) For the existing UIC680 / Bezel series products, continuously expand support for Touch Display and communication interfaces such as MDB, Bluetooth, Wi-Fi, LTE, etc., providing more complete and diverse I/O expansion capabilities to meet different client application needs and enhance product competitiveness. 4) In coordination with the UIC Connect (Payment Total Solution) integrated solution,

Department	Objectives
	combine existing hardware equipment, UIC Payment Application, and cloud services (Payment of Things) to provide end customers with higher-efficiency device management and diversified product value-added services. 5) In response to the AI era and smart manufacturing trends, enterprises must continuously improve production efficiency, reduce operational costs, and ensure product quality amid intensifying market competition and rapidly changing demands. By introducing and continuously updating automated equipment to replace traditional manual operations, it can effectively reduce human errors, enhance operational efficiency, and ensure the stability and consistency of product quality.
Quality & Compliance	1) Inspection Digital Transformation: Utilize RPA to connect cross-system data for automatic archiving, and introduce image-assisted recognition in phases. The first phase focuses on replacing repetitive human visual judgments, thereby improving inspection accuracy and reducing misjudgment rates caused by personnel fatigue, establishing a high-efficiency quality monitoring system. 2) Strengthen Supply Chain Resilience and Alternative Material Verification Capabilities: Introduce “part-level accelerated stress testing” to accelerate the efficiency of alternative material introduction, ensuring consistency of incoming material quality under fluctuating supply chains; continuously implement supply chain management, actively engage in supplier production quality control, and assist in process improvement, thereby enhancing incoming material quality to achieve mutual benefit and win-win outcomes. 3)comes. 4)omes. 5) Deepen Process Failure Prevention Mechanisms and Monitor Mass Production Quality Consistency through ORT: Continuously execute PFMEA and Gauge R&R to reduce process variation, while simultaneously implementing ORT (Ongoing Reliability Testing) to verify product functional stability during mass production, achieving the dual goals of production efficiency and quality risk reduction. 6) Optimize EMC Certification Process and Controllable Timeline Management: By setting EMI pre-test safety margins (Design Margin) and evaluating backup laboratory solutions, maximize the first-pass success rate of formal testing, effectively reducing certification delays caused by design iteration cycles, ensuring products are launched on schedule. 7) Build Cross-Functional Quality Diagnostic Capabilities: Promote quality control personnel to participate in entry-level SQA training to strengthen their ability to identify software and hardware anomalies; thereby improving the judgment efficiency of production-side and RMA issues, reducing unnecessary troubleshooting support demands on R&D personnel. 8) Improve Customer Satisfaction and Reduce Customer Complaint Rates: Feed quality data back to front-end design, optimize products and reliability from the source, thereby continuously reducing customer complaint rates and enhancing customer trust in the brand. 9) Sustainable Operations and Friendly Environment Framework: The Company implements “friendly environment” across four major operational dimensions. In the

Department	Objectives
	social dimension, deepen stakeholder communication to accurately grasp their needs and expectations; in the economic dimension, strengthen internal audit and internal control mechanisms and code of conduct to enhance operational resilience; in the environmental dimension, has fully established an environmental management system and officially launched greenhouse gas inventory guidance and training in 2025; in the disclosure dimension, comply with regulatory progress to transparently disclose corporate social responsibility and ESG performance information, ensuring timeliness and accuracy of information transmission. 10) greenhouse gas inventory guidance and training in 2025; in the disclosure dimension, comply with regulatory progress to transparently disclose corporate social responsibility and ESG performance information, ensuring timeliness and accuracy of information transmission. 11) greenhouse gas inventory guidance and training in 2025; in the disclosure dimension, comply with regulatory progress to transparently disclose corporate social responsibility and ESG performance information, ensuring timeliness and accuracy of information transmission. 12) Environmental Policy and Greenhouse Gas Inventory Practices: The Company upholds the policy of “environmental improvement, green management, pollution prevention” and proactively aligns with international carbon fee and carbon tariff trends. To strengthen global supply chain competitiveness, the Company has partnered with professional consulting institutions to promote greenhouse gas inventory: expected to complete the inventory ledger, report preparation, and internal audit in the second quarter of 2026; complete external verification for the parent company in the third quarter. Through precise carbon data management, we will further implement energy monitoring and energy-saving improvements, enhance energy and resource utilization efficiency, and achieve substantial carbon reduction goals. 13) complete external verification for the parent company in the third quarter. Through precise carbon data management, we will further implement energy monitoring and energy-saving improvements, enhance energy and resource utilization efficiency, and achieve substantial carbon reduction goals. 14) complete external verification for the parent company in the third quarter. Through precise carbon data management, we will further implement energy monitoring and energy-saving improvements, enhance energy and resource utilization efficiency, and achieve substantial carbon reduction goals. 9) Deepening of Sustainable Governance Blueprint: Continue to implement the Company’s sustainable governance blueprint, deeply cultivate the three major dimensions of environment (environmental protection, circular economy, carbon neutrality), society (happy workplace, education promotion, social contribution), and governance (integrity and ethics, risk management, sustainable operations). In response to the Financial Supervisory Commission’s “Sustainable Development Action Plan for Listed Companies,” the Company officially launched and prepared its first sustainability report in 2025; in 2026, the focus will shift to optimizing the accuracy of ESG indicator data and continuously rolling revisions of sustainability strategies to ensure compliance with the latest regulatory requirements and improve the quality of information disclosure.

Department	Objectives
Human Resources & Admin	1) Strengthen Internal Operational Efficiency and Collaboration Models: Continuously strengthen internal operational management and work efficiency, and in this year, continue to promote the full introduction of a work collaboration platform, integrating document management, instant messaging, and cross-department collaboration mechanisms. Through digital tool platforms, gradually achieve an information sharing architecture, effectively improving internal communication efficiency, operational immediacy, and information transparency, and promoting cross-department collaboration. information transparency, and promoting cross-department collaboration. 2) Promote Work Process Inventory and Digital Optimization: In response to the Company's future development plans, continuously promote department work inventory, comprehensively review existing operational processes and management nodes, and with the assistance of digital tools, gradually evaluate the feasibility of emerging technologies in process optimization. This is a continuation of the digital transformation and intelligent development direction planned last year, continuing to be guided by practical needs, evaluating the feasibility of emerging digital technologies in internal processes, and using the aforementioned process inventory and system preparation results as an important foundation for subsequent intelligent implementation, with the aim of effectively improving operational efficiency, reducing repetitive work burdens, and assisting in reasonable control of operational costs, steadily advancing the overall operational effectiveness of the Company.
Digital & IT	1) Information Security Policy: • Preventing cybersecurity risks and minimizing the impact of security incidents. • Protecting company information from unauthorized access or modifications, ensuring data integrity & accuracy. Implementing security risk assessments to improve management effectiveness & response time. • Conducting cybersecurity training to raise employee awareness and responsibility regarding data protection. • Enhancing system availability & resilience to ensure stable IT operations. 2) Cloud Collaboration: Implemented a cloud-based collaboration platform framework to enhance the efficiency of cross-departmental online communication and work coordination.
Finance and Accounting	1) Enhance operational accuracy, and reduce labor costs by automating data extraction, executing repetitive accounting tasks, verifying internal and external data consistency, and generating standardized reports. 2) Assist the corporate governance unit in managing the company in a transparent, open, and efficient manner to generate profits and reduce ESG-related risks. 3) Align with corporate governance trends and operational needs by planning and adjusting relevant processes and organizational structures to deepen governance practices. 4) Communicate ESG-related efforts to stakeholders to enhance corporate value — for example, by collecting and disclosing ongoing ESG investments to strengthen brand image.

Department	Objectives
	5) Participate in ESG projects (e.g., carbon reduction investments) by providing financial analysis and recommendations.

(2) Future Development Strategy

In line with the global trend of contactless payment popularization, the Company has successfully developed a series of high-specification card readers and modules, all of which have passed stringent certifications from major international card-issuing organizations, establishing the universality and reliability of the products in the global market. In product architecture design, we highly emphasize the flexibility and efficiency of system integration, not only standardizing module interfaces to build a rapid hardware design platform but also synchronously providing complete software development kits (SDK) and application programming interfaces (API). Through this vertical integration of software and hardware one-stop support, we can effectively assist system clients in accelerating application development, significantly shortening time-to-market, and demonstrating strong technical service capabilities.

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Looking ahead, the Company's development blueprint will deeply focus on three core pillars: technological innovation, market expansion, and user experience optimization. On the foundation of strictly adhering to global financial regulations and data privacy protection standards, we will continue to invest in the R&D of next-generation payment technologies, building a diverse, secure, and highly resilient payment ecosystem. By flexibly responding to market regulatory changes and continuously strengthening core competitive advantages, the Company is committed to consolidating a long-term leading position in the rapidly evolving fintech wave, creating sustainable value for shareholders and partners.

(3) Business objectives

The estimated sales volume for products in 2026 is as below:

Product	Estimated sales volume
Contactless credit card reader	70,000 units
Self-service store credit card reader	50,000 units
POS/Kiosk only card reader and encrypted pin pad	5,000 units
Financial password identifier	6,000 units
Cheque reader	2,000 units
Credit card payment terminal	1,000 units
Mobile terminal POS and credit card reader	1,000 units
Decoded IC	36,000 pcs
Others (including OEM products)	110,000 pcs

3. Impact of external competition, regulatory environment, and macroeconomic conditions

(1) Impact of external competition: Fintech Drive and Payment Scenario Reshaping

- (A) Competitive-Cooperative Effects Between Fintech and Traditional Banks: Emerging fintech companies challenge traditional banking systems through innovative technologies such as blockchain and instant payments. This prompts financial institutions to accelerate system updates, thereby driving demand for high-end card-reading equipment supporting new technology specifications (such as virtual asset interfaces and cloud payments). As a hardware manufacturer, the Company needs to provide highly compatible modules to meet the market's transitional needs for "coexistence of new and old systems."
 -). As a hardware manufacturer, the Company needs to provide highly compatible modules to meet the market's transitional needs for "coexistence of new and old systems."
 - ules to meet the market's transitional needs for "coexistence of new and old systems."
 - (B) User Experience (UX) Determines Market Landscape: The focus of competition has shifted from rate wars to "ultimate experience." With omni-channel integration (OMO) becoming mainstream, consumers rely on seamless mobile payments and biometric technologies. This requires our terminal devices to go beyond simple card-reading functions, shifting towards highly integrated peripheral applications (such as membership identification, electronic invoices), to assist clients in enhancing user adhesion.
 - (C) Deconstruction of Business Models and Challenges from New Entrants: Non-traditional players leverage low-cost structures and data analytics capabilities to enter niche markets such as cross-border payments or micro-payments. Facing price competition, the Company is committed to reducing clients' total cost of ownership (TCO) through "software-hardware integration," and developing high-durability products applicable to unattended devices (IoT) and self-service (Kiosk), countering low-price competition with differentiated technology.
- (2) Impact of regulatory environment: Compliance Thresholds as Technological Barriers
- (A) Dual Challenges of Data Privacy and Open Finance: Influenced by trends such as EU GDPR (data protection) and PSD2 (open banking), the payment industry faces the dilemma of "data openness" and "privacy protection." This imposes higher information security requirements on the underlying firmware of hardware equipment. The Company invests in developing encryption technologies and API interfaces compliant with international standards, ensuring absolute security during cross-institutional data transmission, assisting clients in resolving compliance pain points.
 - (B) Anti-Money Laundering (AML) and Identity Verification Upgrades: Global regulatory intensity for anti-money laundering and customer due diligence (KYC) is increasing. Payment terminals need to be upgraded to support more precise identity verification mechanisms. Pre-certified equipment with high information security specifications will become the preferred choice for acquiring institutions to reduce compliance risks, which is precisely the embodiment of the Company's technological value.
 - (C) Compliance Costs Raise Industry Barriers: Although stricter regulations increase R&D and certification costs, they also significantly raise industry entry barriers, eliminating small and medium-sized competitors with insufficient technological capabilities. For UIC, which continuously invests in international certifications such as PCI and EMV, this instead represents an opportunity to expand market share.
- (3) Impact of macroeconomic conditions: Macro Fluctuations and Operational Resilience.
- (A) Economic Fluctuations and Changes in Consumer Behavior: Interest rate levels and inflationary pressures directly link to consumers' payment capabilities and credit risks.

Although economic uncertainty may affect short-term capital expenditures for high-unit-price equipment, enterprises' demand for automated payment equipment (such as Kiosk) that enhances efficiency instead grows against the trend to reduce long-term operational costs.

- (B) Geopolitical Factors and Globalization Layout: Unstable international political and economic situations and exchange rate fluctuations increase the complexity of cross-border operations. Facing potential supply chain disruptions or market access restrictions, the Company adopts flexible global layouts and diversified supply chain strategies to diversify risks from single markets, ensuring stable operations in turbulent environments.

Uniform is one of the important suppliers for global electronic and mobile payment industry. In addition to mastering these external influencing factors, we aim to keep up with the enhancement of organizational structure, personnel educational training, and technology capability to ensure our market competitiveness.

Chairman Ba Lo

II. Corporate governance report

1. Information on the Company's directors, supervisors, president, vice presidents, deputy vice presidents, and the chiefs of all the departments and branches

(1) Directors and supervisors

1. Directors (I)

March 29, 2026

Title (Note 1)	Nationality or place of registration	Name	Gender/ age (Note 2)	Date of election / appointment to current term	Term	Date of first election (Note 3)	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Main experience (education) (Note 4)	Position concurrently held in the Company and other companies	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	R.O.C.	Lianqing Investment Co., Ltd.	N/A	2023.6.7	2026.6.6	1999.5.31	13,858,338	17.80%	13,968,338	17.94%	—	—	—	—	None	None	None	None	None	(Note 5)
		Legal representative: Ba Lo	Male 61-70				5,674,942	7.29%	5,674,942	7.29%	2,186,728	2.81%	3,092,427	3.97%	Department of Mechanical Engineering, Lee-Ming Institute of Technology	Chairman, CEO of Uniform Industrial Corp.; President of Newsline Holding Inc, Liangqing Investment Co., Ltd., NewPOS Technology Corporation, Sphere Corp., and Fortune Investment Co., Ltd.	None	None	None	
Director	R.O.C.	Kuan-Sheng Ren	Male 61-70	2023.6.7	2026.6.6	2001.5.14	652,783	0.84%	652,783	0.84%	—	—	—	—	Master, University of California, Berkeley President & General Manager of Edimax Technology Co., Ltd.	President & General Manager of Edimax Technology Co., Ltd.; President of ABS Telecom, Inc.; President of EDIMAX B.V.; President of EDIMAX (UK); President of EDIMAX (Poland); President of EDIMAX (Australia); President of EDIMAX (Singapore); General Manager of EDIMAX (China); President of Smax Technology Co., Ltd.; President of Comtrend Corporation; Director in Comtrend Technology (Netherlands) B.V.; Representative of Corporate Director for EcoBear Technology Corp.	None	None	None	(Note 7)
Director	R.O.C.	Chun-Han Lin	Male 41-50	2023.6.7	2026.6.6	2023.6.7	—	—	—	—	—	—	—	—	Bachelor, Department of Accounting, Fu Jen Catholic University Assistant Manager of the Department of Audit, Deloitte & Touche	Certified Public Accountant in Specialized C.P.A Firm	None	None	None	None
Independent Director	R.O.C.	Chih-Hung Wang	Male 51-60	2023.6.7	2026.6.6	2020.6.9	—	—	—	—	—	—	—	—	Master of Accounting Science (MAS), University of Illinois at Urbana Champaign (UIUC) Chief Financial Officer, Novartis (Taiwan) Co., Ltd.	Chief Financial Officer of Zuellig Pharma Inc.	None	None	None	None
Independent Director	R.O.C.	Nai-Lung Ho	Male 61-70	2023.6.7	2026.6.6	2023.6.7	—	—	—	—	—	—	—	—	Bachelor, Department of Law, National Taipei University	Managing Attorney at Zhenli Law Firm	None	None	None	None
Independent Director	R.O.C.	Jui-Che Liu	Male 41-50	2023.6.7	2026.6.6	2023.6.7	—	—	—	—	—	—	—	—	Associate Manager for Trade Marketing, Business Today; Founder and CEO of iCheck Price Comparison App; Product Manager, Roo.Cash; Head of Financial Business, Gogolook Co., Ltd.; Head of Innovation Division, CMONEY Technology Co., Ltd.	Chairman of the cat's whiskers CO., LTD.	None	None	None	None

Title (Note 1)	Nationality or place of registration	Name	Gender/ age (Note 2)	Date of election / appointment to current term	Term	Date of first election (Note 3)	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Main experience (education) (Note 4)	Position concurrently held in the Company and other companies	Other officer(s), director(s), or supervisor(s) with which the person has a relationship of spouse or relative within the second degree			Remark
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	R.O.C.	Ching-Wen Liao	Male 41-50	2025.5.28	2026.6.6	2025.5.28	—	—	—	—	—	—	—	—	Accounting, National Taipei University Senior Manager of the Department of Audit, Deloitte & Touche Certified Public Accountant in Jia Wei & Co., CPAs	Certified Public Accountant in CU CPAs; Chairman of Cu management consulting Co., Ltd.; Independent Director of GiantPlus Technology Co., Ltd. & Tmy Technology Inc.	None	None	None	(Note 6)

Note 1: For a corporate shareholder, the name of the corporate shareholder and its representative shall be listed separately (when listing the representative of a corporate shareholder, the name of the corporate shareholder shall also be noted), and Form 1 below shall also be completed.

Note 2: Please indicate the actual age, which can be expressed as an interval, such as 41-50 years old or 51-60 years.

Note 3: Please provide information about the first time taking up the position of director or supervisor. If there has been any interruption, please explain it in the note.

Note 4: Experience related to the current position. If a position in the certified public accountant office or affiliated company was taken during the above period of time, please specify the title and related duties.

Note 5: If the Company's President and CEO are the same person, spouse to each other or first-degree relatives, please provide the reason, rationality, necessity, and countermeasures.

The same person is taking the posts of President and General Manager of the Company, and it is for the Company's operating planning and to enhance business performance.

1. The current four independent directors are specialized in financial and industrial areas respectively and able to effectively fulfill their duties in supervision.

2. We encourage all the directors to participate in the professional courses for directors run by external institutions, like the Securities & Futures Institute, every year to enhance the operating effectiveness of the Board of Directors.

3. Independent directors can fully engage in discussion in each functional committee and propose suggestions as reference to the Board of Directors to implement corporate governance.

4. More than half of the members of the Board of Directors are not concurrently taking the position of Company's employees or managers.

Note 6: Ching-Wen Liao was elected as an Independent Director at the shareholders' meeting on May 28, 2025.

Note 7: Director Kuan-Sheng Ren resigned on December 4, 2025.

2. Major shareholders of corporate shareholders

March 29, 2026

Name of corporate shareholder (Note 1)	Major shareholders of the corporate shareholder (Note 2)
Lianqing Investment Co., Ltd.	Ba Lo: 94.35%, Jing Lo: 1.91%, Hao Lo: 1.64%, Bang Lo: 0.96%, Ren-Ji Chen: 0.50%, Weigao Investment Co., Ltd.: 0.36%, Po-Wen Cheng: 0.28%

Note 1: If any director or supervisor is a representative of a corporate shareholder, fill in the name of that corporate shareholder.

Note 2: Please provide the name of the major shareholders of the corporate shareholder (those with a shareholding ratio ranking among the top 10), and the shareholding ratio.

Note 3: If the corporate/juristic shareholder is a non-company organization, the name of shareholders and shareholding ratio to be disclosed shall be the names of people who contributed or donated the capital (please refer to the announcements by Judicial Yuan) and the respective ratio of their contribution or donation. If a donor has passed away, please remark "deceased".

3. Major shareholders of the Company's major corporate shareholders

March 29, 2026

Name of corporate shareholder (Note 1)	Major shareholders of the corporate shareholder (Note 2)
Weigao Investment Co., Ltd.	Weipo Investment Co., Ltd.: 66.09%, Hung-Geng Li: 15.75%, Hui-Hui Liu: 9.34%, Lianqing Investment Co., Ltd.: 8.65%, Rong-Lang Wang: 0.17%

Note 1: If any director or supervisor is a representative of a corporate shareholder, fill in the name of that corporate shareholder.

Note 2: Please provide the name of the major shareholders of the corporate shareholder (those with a shareholding ratio ranking among the top 10), and the shareholding ratio.

Note 3: If the corporate/juristic shareholder is a non-company organization, the name of shareholders and shareholding ratio to be disclosed shall be the names of people who contributed or donated the capital (please refer to the announcements by Judicial Yuan) and the respective ratio of their contribution or donation. If a donor has passed away, please remark "deceased".

4. Directors (II)

1. Information on professional qualifications of directors and independence of independent directors

March 29, 2026

Qualification Name	Professional qualification and experience (Note 1)	Independence analysis (Note 2)	Number of other public companies at which the person concurrently serves as an independent director
Lianqing Investment Co., Ltd. Representative: Ba Lo	Currently serves as the President and CEO of the company, with over five years of experience in commerce, finance, and operations required for the company's business. Has been dedicated to the payment industry for over 20 years, with expertise in professional leadership, marketing, and operational management.	●Take concurrent position of CEO of the Company, a director with the identity of manager. ●A director that takes concurrent position in the affiliated enterprise of the Company (100% subsidiary). ●Top 10 natural-person shareholders of the Company. ●President of Lianqing Investment Co., Ltd., which is an institutional shareholder that holds more than 5% of issued shares of the Company. ●Elected as President in the identity of the representative for Lianqing Investment Co., Ltd. ●Not been in any conditions defined in Article 30 of the Company Act.	0
Kuan-Sheng Ren (Note 4)	Master's degree from the University of California, Berkeley, currently serving as Chairman and General Manager of Edimax Technology Co., Ltd., with over five years of experience in commerce, finance, and operations required for the company's business . In addition to serving as a director in Uniform Industrial Corp., he also worked as a director and equivalent management duty in the upstream and downstream of relevant electronic technology industrial chain, possessing diverse industry experience and professional expertise in networking, optoelectronics, information technology, and accounting.	●Not been in any conditions defined in Article 30 of the Company Act.	0
Chun-Han Lin	Bachelor, Department of Accounting, Fu Jen Catholic University, current Certified Public Accountant in Specialized C.P.A Firm; with over five years of experience in commerce, finance, and operations required for the company's business.	●Not been in any conditions defined in Article 30 of the Company Act.	0
Chih-Hung Wang	Master from University of Illinois at Urbana Champaign (UIUC), currently serving as Chief Financial Officer of Zuellig Pharma Inc. and used to be the Chief Financial Officer in Novartis (Taiwan) Co., Ltd., with over five years of experience in commerce, laws, finance, accounting, and operations required for the company's business. The Chairman of the company's Audit Committee, Remuneration Committee, and Sustainable Development Committee, with analytical and management capabilities in corporate governance, finance & accounting, commerce, and relevant industries.	●According to the Articles of Incorporation of the Company and the regulation of "Corporate Governance Best Practice Principles", the election of directors adopts candidate nomination system. When members of the Board of Directors of the Company are nominated and elected, we have obtained the written statement, work experience, certificate of current post, and verified relative relation list of each director as well as the independence of each director, the spouse, and relatives within three degrees in the Company. In addition, it is verified that the independent directors listed in the left all meet the requirements of "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" published by Financial Supervision Commission and qualification specified in Article 14-2 of Securities and Exchange Act two years before the election and during the post. All the	0
Nai-Lung Ho	Bachelor's degree in Law from National Taipei University. Passed the Senior Examination for Attorney in 1989. Currently serves as Managing Attorney at Zhenli Law Firm, with over five years of experience in commerce, laws, finance, accounting, and operations required for the company's business. Serves as an independent director of the Company and a member of the Remuneration Committee, Audit Committee and Sustainable Development Committee, with capability of legal affairs and corporate governance.		0

Qualification Name	Professional qualification and experience (Note 1)	Independence analysis (Note 2)	Number of other public companies at which the person concurrently serves as an independent director
Jui-Che Liu	Bachelor's degree in Chinese Literature from National Dong Hwa University. Previously served as Associate Manager for Trade Marketing, Business Today; Founder and CEO of iCheck Price Comparison App; Product Manager, Roo.Cash; Head of Financial Business at Gogolook Co., Ltd., and Head of Innovation Division at CMONEY TECHNOLOGY CO., LTD. Serves as an independent director of the Company and a member of the Remuneration Committee, Audit Committee and Sustainable Development Committee. Possesses over five years of experience in commerce required for the company's business, with capability of business planning, operation and management in the e-commerce, marketing and fintech industries.	independent directors have been given the right to full participation in decision-making and the expression of their opinions according to Article 14-3 of Securities and Exchange Act for them to perform their duties independently. ●Not spouse or relative within the second degree of kinship of any director. ●Not been in any conditions defined in Article 30 of the Company Act. ●Directors have not received any remuneration for providing services of commerce, laws, finance, and accounting to the Company or its affiliates with the most recent two years.	0
Ching-Wen Liao (Note 3)	Bachelor's degree in Accounting from National Taipei University; currently serving as Certified Public Accountant in CU CPAs; Chairman of Cu management consulting Co., Ltd.; Independent Director of GiantPlus Technology Co., Ltd. & Tmy Technology Inc. Previously served as Certified Public Accountant in Jia Wei & Co., CPAs, Senior Manager of the Department of Audit, Deloitte & Touche. An independent director of the Company and the member of Audit Committee; with more than five years of experience in commerce, laws, finance, accounting, and operations required for the company's business.; and with analytical and management capabilities in corporate governance, fiancé & accounting, commerce, and relevant industries.		2

Note 1: Professional qualification and experience: State the professional qualification and experience of individual directors and supervisors. Those who are the member of Audit Committee and are specialized in accounting or finance should specify the accounting or finance background and the relevant work experience as well as provide the information on whether any conditions in Article 30 of the Company Act is involved.

Note 2: Independent directors shall state the compliance of independence, including but not limited to whether themselves, their spouse, and relative within second degree of kinship are the director, supervisor, or employee of the Company or its affiliates; the shares and the ratio held by the director, the spouse, and relative within two degree of kinship (or under other people's name); whether work as director, supervisor or employee in companies that have special relationship with the Company (refer to Article 3-1 paragraph 5-8 of Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); remuneration obtained from offering services of commerce, laws, finance, and accounting to the Company or its affiliates with the most recent two years.

Note 3: Ching-Wen Liao was elected as an Independent Director at the shareholders' meeting on May 28, 2025.

Note 4: Director Kuan-Sheng Ren resigned on December 4, 2025.

2. Diversity and independence of Board of Directors:

(1) Diversified policy implemented by the Board of Directors:

The composition of the Board of Directors shall be determined by taking diversity into consideration. An appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs shall be formulated and included, without being limited to the following two general standards:

1. Basic requirements and values: Gender, age, nationality, and culture.
2. Professional knowledge and skills: A professional background (e.g.: law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and competence necessary to perform their duties. To achieve the ideal goal of corporate governance, the Board of Directors shall possess the following abilities:

1. Ability to make operational judgements.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.

4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.
9. Knowledge and ability of risk management.

Implementation of diversified policy among the members of the Board of Directors:

Item of diversity	Nationality	Gender	Be an employee of the Company	Age				Independent Director's tenure and seniority		Industrial experience				Professional knowledge and skill									
				31~40 years old	41~50 years old	51~60 years old	61~70 years old	Below 3 years	4~6 years	Law service	Biotechnology and medicine	Asset management	Information technology	Ability to make operational judgements	Ability to perform accounting and financial analysis	Ability to conduct management administration	Ability to conduct crisis management	Knowledge of the industry	An international market perspective	Ability to lead	Ability to make policy decisions	Knowledge and ability of risk management	
Name of director																							
Ba Lo	R.O.C.	Male	√				√						√	√	√		√	√	√	√	√		
Kuan-Sheng Ren (Note 2)	R.O.C.	Male					√						√	√	√		√	√	√	√	√		
Chun-Han Lin	R.O.C.	Male			√								√		√	√	√	√	√	√	√		
Chih-Hung Wang	R.O.C.	Male				√				√		√			√	√	√	√	√	√	√		
Nai-Lung Ho	R.O.C.	Male					√	√		√					√		√	√	√	√	√		
Jui-Che Liu	R.O.C.	Male			√			√					√		√		√	√	√	√	√		
Ching-Wen Liao (Note 1)	R.O.C.	Male						√					√		√	√	√	√	√	√	√		

Note 1: Ching-Wen Liao Independent director by-election on May 28, 2025.

Note 2: Kuan-Sheng Ren Director resigned on December 04, 2025.

The Board of Directors consists of seven members, with employee directors accounting for 14% and independent directors making up 57%. None of the directors have served more than three consecutive terms. The composition of the Board is diverse, with members possessing different core competencies. Independent directors with various professional backgrounds provide expertise from multiple perspectives. Neither gender holds at least one-third of the Board positions, primarily due to the limited number of women in relevant industry backgrounds. To enhance gender diversity, the company intends to seek talent from outside its industry and plans to add one female director in the next board election. This initiative aims to enrich the Board's strategic decision-making and communication dynamics.

The Company has achieved its specific governance objectives, including having a majority of independent directors, ensuring that directors concurrently serving as company executives do not exceed one-third of the board seats, limiting the tenure of independent directors to no more than three consecutive terms, and ensuring that one-third of the board members possess experience in the information technology industry related to the Company's business operations. Taking into account board diversity and gender equality, the Company has actively sought female directors with professional backgrounds, extensive experience, and the requisite qualifications to enhance corporate competitiveness and sustainable development. It is planned to add one director of a different gender to the board in 2026.

(2) Independence of the Board of Directors

The Board of Directors of the Company consists of seven directors, including four independent directors. The number of independent directors' accounts for 57.14% of the total number of directors, which is more than 30%. Besides, no more than two directors are spouse or relative within the second-degree kinship; there is no violation of conditions specified in Article 26-3, paragraph 3 and 4 of Securities and Exchange Act.

(2) President, vice president, deputy vice presidents, and the supervisors of all the departments and branches

March 29, 2026

Title (Note 1)	Nationality	Name	Gender	Date of appointment to position	Shareholding		Shareholding by spouse & minor children		Shareholding by nominee arrangement		Main experience (education) (Note 2)	Current position in other companies	Other managerial officer(s) with which the person has a relationship of spouse or relative within the second degree			Remark
					Shares	%	Shared	%	Shares	%			Title	Name	Relation	
CEO	R.O.C.	Ba Lo	Male	2013.05.13	5,674,942	7.29%	2,186,728	2.81%	3,092,427	3.97%	Department of Mechanical Engineering, Lee-Ming Institute of Technology	Chairman, CEO of Uniform Industrial Corp.; President of Newslane Holding Inc., Liangqing Investment Co., Ltd., and NewPOS Technology Corporation, Sphere Corp. and Fortune Investment Co., Ltd.	None	None	None	(Note 3)
General Manager	R.O.C.	Yu-Lin Tseng	Female	2025.12.01	–	–	–	–	–	–	Department of Innovation and Design, National Taipei University of Technology UI Designer of ACTI Corporation and NewPOS Technology Corporation, Marketing Director of 17 Live	General Manager of NewPOS Technology Corporation,	Senior Manager	Li-Tao Chang	spouse	(Note 4)
Vice President	R.O.C.	Dian-Chi Huang	Male	2015.08.06	–	–	–	–	–	–	Department of Industrial Education, National Taiwan Normal University General Manager, Ji Yu Co., Ltd. General Manager, Apply Entertainment Ltd. Vice President of Business, Huiqiao Information Co., Ltd.,	None	None	None	None	(Note 4)
Vice President	R.O.C.	Chung-An Li	Female	2026.01.09	–	–	–	–	–	–	Department of Advertising, National Chengchi University Sales Vice President of Lenovo Taiwan, Senior Global Sales Manager of Power Integrations, Inc., Assistant Manager of Samsung Electronics	None	None	None	None	None
Senior Manager	R.O.C.	Chih-Che Huang	Male	2015.08.06	–	–	–	–	–	–	Department of Business Administration, Tamkang University Advisory Specialist, Yingzhi Enterprise Co., Ltd.	None	None	None	None	None
Senior Manager	R.O.C.	Li-Tao Chang	Male	2026.02.01	–	–	–	–	–	–	INSEAD MBA Chairman & President, Flash Coffee Taiwan; Senior Vice CEO, M17 Entertainment; Chief Operating Officer, Shopee Taiwan; Chief Operating Officer, Easy Taxi Taiwan	COO of NewPOS Technology Corporation,	General Manager	Yu-Lin Tseng	spouse	None
Senior Manager	R.O.C.	Zong-Xin Shen	Male	2020.03.09	–	–	–	–	–	–	Brand Manager, Acer Incorporated Vice President, Hebo Co., Ltd. Senior Manager, Jiyou Co., Ltd. Senior Manager, ADVANTECH Co., Ltd.	None	None	None	None	(Note 5)
Finance Supervisor	R.O.C.	Cheng-Wei Lai	Male	2022.11.15	–	–	–	–	–	–	Institute of Accounting, Soochow University Senior Manager, Deloitte & Touche	None	None	None	None	None

Note 1: It shall include the information on the president, vice presidents, senior manager, and supervisors at departments and branches. Any position that is equivalent to the president, vice president, or Senior manager shall be disclosed no matter what the title is.

Note 2: Specify experience and qualifications related to the current position. If during a period specified above, the person has served in a position at a CPA firm that serves as external auditor/ attestor, specify the position held and the duties for which the person was responsible.

Note 3: If the president or a person of an equivalent post (the highest-level manager) are the same person, spouses, or relatives within the first degree of kinship, an explanation shall be given of the reason for, reasonableness, necessity, thereof, and the measures adopted in response thereto.

The Company's President and CEO are the same person. It is for the operation planning of the Company to enhance the operation performance. The measures adopted by the Company include:

1. The current four independent directors are specialized in financial and industrial areas respectively and able to effectively fulfill their duties in supervision.
2. We encourage all the directors to participate in the professional courses for directors run by external institutions, like the Securities & Futures Institute, every year to enhance the operating effectiveness of the Board of Directors.
3. Independent directors can fully engage in discussion in each functional committee and propose suggestions as reference to the Board of Directors to implement corporate governance.
4. More than half of the members of the Board of Directors are not concurrently taking the position of Company's employees or managers.

Note 4: Vice President, Dian-Chi Huang, retired on July 8, 2025, Effective the same date, Yu-Lin Tseng who previously served as Special Assistant, has been appointed as the new manager (key managerial personnel). Starting from December 1, 2025, Yu-Lin Tseng has assumed the position of General Manager.

Note 5: Senior Manager, Zong-Xin Shen, resignation on February 13, 2026.

2. Remuneration paid during the most recent fiscal year to directors (including independent directors), the president, and vice presidents

(1) Remuneration of general directors and independent directors (2025)

December 31, 2025; Unit: NT\$ Thousand; %

Title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (Note 8)		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income (%) (Note 8)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 9)
		Base compensation (A) (Note 2)		Retirement pay and pension (B)		Director profit-sharing compensation (C) (Note 3)		Expenses and perquisites (D) (Note 4)				Salary, bonuses, and allowances (E) (Note 5)		Retirement pay and pension (F)		Employee profit-sharing compensation (G) (Note 6)						
		The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company	All consolidated entities (Note 7)	The Company		All consolidated entities (Note 7)		The Company	All consolidated entities (Note 7)	
																Cash	Stock	Cash	Stock			
Chairman	Lianqing Investment Co., Ltd. Representative: Ba Lo	60	60	0	0	0	0	0	0	60 (0.07)	60 (0.07)	2,109	2,109	0	0	0	0	0	0	2,169 (2.57)	2,169 (2.57)	
Director	Kuan-Sheng Ren(Note 10)	60	60	0	0	0	0	0	0	60 (0.07)	60 (0.07)	0	0	0	0	0	0	0	0	60 (0.07)	60 (0.07)	
Director	Chun-Han Lin	120	120	0	0	0	0	0	0	120 (0.14)	120 (0.14)	0	0	0	0	0	0	0	0	120 (0.14)	120 (0.14)	
Independent Director	Chih-Hung Wang	180	180	0	0	0	0	0	0	180 (0.21)	180 (0.21)	0	0	0	0	0	0	0	0	180 (0.21)	180 (0.21)	
Independent Director	Nai-Lung Ho	120	120	0	0	0	0	0	0	120 (0.14)	120 (0.14)	0	0	0	0	0	0	0	0	120 (0.14)	120 (0.14)	
Independent Director	Jui-Che Liu	120	120	0	0	0	0	0	0	120 (0.14)	120 (0.14)	0	0	0	0	0	0	0	0	120 (0.14)	120 (0.14)	
Independent Director	Ching-Wen Liao (Note 11)	60	60	0	0	0	0	0	0	60 (0.07)	60 (0.07)	0	0	0	0	0	0	0	0	60 (0.07)	60 (0.07)	

1.Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid.:

The policy of remuneration to independent directors is based on their participation and contribution to the operation of the Company and in accordance with “Rules for Performance Evaluation of Directors and Supervisors” established by the Company. By the end of each fiscal year, evaluation items specified in the Rules, including six dimensions of mastering the Company’s goals and tasks, recognizing the duties of directors, level of participation to the operation of the Company, management and communication of internal relation, directors’ professionalism and continuous training, and internal control, shall be evaluated before submitting it to the Remuneration Committee for resolution.

2.In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): None.

Note 1: The name of each director shall be stated separately (for a corporate shareholder, the names of the corporate shareholder and its representative shall be stated separately) and the names of the ordinary directors and independent directors shall be stated separately, based on the amount of the aggregated remuneration items paid to each. If a director concurrently serves as a general manager or an assistant general manager, please complete this Table (3).

Note 2: It refers to the remuneration of directors (including director salary, duty allowance, severance pay, bonuses, and incentives) in the most recent year.

Note 3: The Company’s Board of Directors resolved on March 10, 2026 not to distribute director remuneration for the year 2025.

Note 4: It refers to the business execution fees (including transportation fee, special disbursement, allowances, accommodation, and company car) from directors in the most recent year. If house, car, and other transportation tools or specific personal expenditure is provided, please disclose the nature and cost of the property provided, the actual rent or the rent calculated based on fair market price, fuel expense, and other benefits. If a driver is provided, please remark on the remuneration paid to the driver by the Company, but it will not be included in the remuneration.

Note 5: It refers to what received by the directors who are employees (including concurrent position of President, Vice President, other managers and employees) of the Company in the most recent year, including salary, duty allowance, severance pay, bonuses, incentives, transportation fee, special disbursement, allowances, accommodation, and company car). If house, car, and other transportation tools or specific personal expenditure is provided, please disclose the nature and cost of the property provided, the actual rent or the rent calculated based on fair market price, fuel expense, and other benefits. If a driver is provided, please remark on the remuneration paid to the driver by the Company, but it will not be included in the remuneration. Salary recognized according to IFRS 2 “Share-Based Payment”, including the acquisition of employee stock option certificate, restricted stock awards, and participating seasoned equity offering for shares subscription, shall also be a part of remuneration.

Note 6: This refers to employee profit-sharing compensation (including stocks and cash) received by a director for concurrent service as an employee in the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). Disclose the amount of profit-sharing compensation approved or expected to be approved by the board of directors for distribution for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. Table 1-3 should also be completed.

Note 7: The total amount of remuneration paid to the directors of the Company by all the companies listed in the consolidated financial statements (including the Company).

Note 8: The net profit after tax refers to the net loss after tax of NT\$84,548 thousand as reported in the 2025 Parent Company Only Financial Statements.

Note 9: a. Specify the amount of remuneration received by directors from ventures other than subsidiaries or from the parent company here.

b. If directors of the Company have received remuneration from investee enterprises other than subsidiaries or from the parent company, that remuneration shall be added into the amount in Column I of the Remuneration Range Table, and the name of that column shall be changed to “Parent company and all investee enterprises.”

c. Remuneration means remuneration received by directors of the Company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

Note 10: Director Kuan-Sheng Ren resigned on December 4, 2025.

Note 11: Ching-Wen Liao was elected as an Independent Director at the shareholders' meeting on May 28, 2025.

**This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the Income Tax Act.

(2) Remuneration of the president and vice presidents (2025)

December 31, 2025; Unit: NT\$ Thousand; %

December 31, 2025; Unit: NT\$ thousand; %

Title	Name	Salary (A) (Note 2)		Retirement pay and pension (B)		Rewards and special disbursements (C) (Note 3)		Employee profit-sharing compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 6)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 7)
		The Company	All Consolidated entities (Note 5)	The Company	All Consolidated entities (Note 5)	The Company	All Consolidated entities (Note 5)	The Company		All Consolidated entities (Note 5)		The Company	All Consolidated entities (Note 5)	
								Amount in cash	Amount in Stock	Amount in cash	Amount in Stock			
CEO	Ba Lo	2,100	2,100	0	0	9	9	0	0	0	0	2,109 (2.50)	2,109 (2.50)	0
Vice President (Note 8)	Dian-Chi Huang	1,002	1,002	0	0	33	33	0	0	0	0	1,035 (1.22)	1,035 (1.22)	0
General Manager (Note 8)	Yu-Lin Tseng	250	400	0	0	0	0	0	0	0	0	250 (0.30)	400 (0.47)	0

Note 1: Specify the names of the president and vice presidents respectively and disclose the payment amount in summary. If a director concurrently takes the position of President or Vice President of the Company, Table (1) Remuneration of general directors and independent directors shall be filled out other than the above table.

Note 2: Specify the salary, duty allowance, and severance pay to the president and vice presidents in the most recent year.

Note 3: Specify bonuses, incentives, transportation fee, special disbursement, allowances, accommodation, and company car received by the president and vice presidents in the most recent year. If house, car, and other transportation tools or specific personal expenditure is provided, please disclose the nature and cost of the property provided, the actual rent or the rent calculated based on fair market price, fuel expense, and other benefits. If a driver is provided, please remark on the remuneration paid to the driver by the Company, but it will not be included in the remuneration. Salary recognized according to IFRS 2 "Share-Based Payment", including the acquisition of employee stock option certificate, restricted stock awards, and participating seasoned equity offering for shares subscription, shall also be a part of remuneration.

Note 4: The Company's Board of Directors resolved on March 10, 2026 not to distribute employee remuneration (including stock and cash) for the year 2025.

Note 5: The total amount of remuneration paid to the directors in the Company by all the companies listed in the consolidated financial statements (including the Company).

Note 6: The net profit after tax refers to the net loss after tax of NT\$84,548 thousand as reported in the 2025 Parent Company Only Financial Statements.

Note 7: a. Specify the amount of remuneration received by the president and vice presidents from ventures other than subsidiaries or from the parent company here.

b. Where the Company's President and vice presidents received relevant remuneration from ventures other than subsidiaries or from the parent company, the remuneration received from ventures other than subsidiaries or from the parent shall be included in the "E" column of the remuneration bracket table with the column name changed to "the parent company and all invested companies".

d all invested companies".

c. The remuneration means pay, compensation (including compensation of employees, directors, and supervisors) and business expenses received by the president and vice presidents serving as a director, supervisor or manager of ventures other than subsidiaries or of the parent company.

Note 8: Vice President, Dian-Chi Huang, retired on July 8, 2025, Effective the same date, Yu-Lin Tseng who previously served as Special Assistant, has been appointed as the new manager (key managerial personnel). Starting from December 1, 2025, Yu-Lin Tseng has assumed the position of General Manager.

* The remuneration disclosed in the table is different from income as defined in the Income Tax Act. This table is therefore provided for disclosure only and is not used for taxation purposes.

(3) The company that has reported a net loss after tax in the parent company only financial reports or individual financial reports within the three most recent fiscal years, or the company listed on the Taiwan Stock Exchange (TWSE) or the Taipei Exchange (TPEX) is ranked within the lowest two tiers in the corporate governance evaluation for the most recent fiscal year shall disclose the individual remuneration paid to each of its five highest remunerated management personnel:

Title	Name	Salary (A) (Note 2)		Retirement pay and pension (B)		Rewards and special disbursements (C) (Note 3)		Employee profit-sharing compensation (D) (Note 4)				Sum of A+B+C+D and ratio to net income (%) (Note 6)		Remuneration received from investee enterprises other than subsidiaries or from the parent company (Note 7)
		The Company	All Consolidated entities (Note 5)	The Company	All Consolidated entities (Note 5)	The Company	All Consolidated entities (Note 5)	The Company		All Consolidated entities (Note 5)		The Company	All Consolidated entities (Note 5)	
								Amount in cash	Amount in Stock	Amount in cash	Amount in Stock			
CEO	Ba Lo	2,100	2,100	0	0	9	9	0	0	0	0	2,109 (2.50)	2,109 (2.50)	0
Senior Manager (Note 9)	Zong-Xin Shen	2,000	2,000	0	0	9	9	0	0	0	0	2,009 (2.38)	2,009 (2.38)	0
Finance Supervisor	Cheng-Wei Lai	1,699	1,699	0	0	7	7	0	0	0	0	1,706 (2.01)	1,706 (2.01)	0
Senior Manager	Chih-Che Huang	1,500	1,500	0	0	9	9	0	0	0	0	1,509 (1.78)	1,509 (1.78)	0
Vice President (Note 8)	Dian-Chi Huang	1,002	1,002	0	0	33	33	0	0	0	0	1,035 (1.22)	1,035 (1.22)	0

Note 1: The term “top five highest-paid key managerial personnel” refers to the Company’s managerial personnel. The applicable scope of “managerial personnel” shall be determined in accordance with the letter No. Tai-Tsai-Cheng-San-Zi 0920001301 dated March 27, 2003, issued by the former Securities and Futures Commission under the Ministry of Finance. The principle for determining the “top five highest-paid” is based on the total amount received by the Company’s managerial personnel from all companies included in the consolidated financial statements, including salaries, retirement and severance benefits, bonuses, special allowances, and other items, as well as employee remuneration (i.e., the sum of items A+B+C+D), ranked in descending order.

Note 2: This column shall disclose the salaries, duty allowances, and severance payments received by the top five highest-paid key managerial personnel in the most recent year.

Note 3: This column shall disclose the various bonuses, incentive rewards, transportation allowances, special allowances, various subsidies, provision of dormitories, company cars, and other in-kind benefits or other remuneration received by the top five highest-paid key managerial personnel in the most recent year. Where housing, automobiles, other transportation vehicles, or exclusive personal expenses are provided, the nature and cost of the assets provided, the actual or fair market value-based rental, fuel expenses, and other payments shall be disclosed. If a driver is provided, a note shall be added explaining the related remuneration paid by the Company to such driver, but this shall not be included in the remuneration amount. In addition, salary expenses recognized in accordance with IFRS 2 “Share-based Payment,” including employee stock options, restricted employee stock, and participation in cash capital increases for share subscriptions, shall also be included in the remuneration.

Note 4: The Company’s Board of Directors resolved on March 10, 2026 not to distribute employee remuneration (including stock and cash) for the year 2025.

Note 5: The total amount of all remuneration paid by all companies included in the consolidated financial statements (including the Company) to the Company’s top five highest-paid key managerial personnel shall be disclosed.

Note 6: The net profit after tax refers to the net loss after tax of NT\$84,548 thousand as reported in the 2025 Parent Company Only Financial Statements.

Note 7: a. This column shall clearly disclose the amount of remuneration received by the Company’s top five highest-paid key managerial personnel from investee companies other than subsidiaries or from the parent company (if none, please state “None”).

b. Remuneration refers to the compensation, remuneration (including employee, director, and supervisor remuneration), and business execution expenses received by the Company’s top five highest-paid key managerial personnel in their capacity as directors, supervisors, or managerial personnel of investee companies other than subsidiaries or the parent company.

Note 8: Vice President, Dian-Chi Huang, retired on July 8, 2025.

Note 9: Senior Manage, Zong-Xin Shen, resignation on February 13, 2026.

(4) Names and Distributions of Employee Profit-Sharing Compensation to managerial officers : None.

(5) Separately compare and describe total remuneration, as a percentage of net income stated in the parent company only financial reports or individual financial reports, as paid by this company and by each other company included in the consolidated financial statements during the past 2 fiscal years to directors, supervisors, general managers, and assistant general managers, and analyze and describe remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure.

A. Analysis of the total remuneration, as a percentage of net income, paid to the directors, supervisors, the president, and vice presidents of the Company in the most recent two years:

Year Title	Ratio of total remuneration in the net income after tax			
	2025		2024	
	The Company	All Consolidated entities	The Company	All Consolidated entities
Director	(0.85)	(0.85)	1.58	1.58
President and Vice President	(4.01)	(4.19)	15.03	15.03

B. Remuneration policies, standards, and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

The remuneration policy for directors and supervisors is clearly specified in our Articles of Incorporation. When there is a profits in annual accounts, according to Article 20 of the Articles of Incorporation, at least 5% of the profits shall be allocated as employee compensation and not more than 5% for the remuneration of directors and supervisors. However, if the Company still has accumulated losses, the amount shall be reserved to make up the losses. No less than 20% of the employee compensation amount in the preceding paragraph shall be given to non-executive employees.

According to Article 20 of the Articles of Incorporation, the remuneration for directors in performing their duties shall be determined by the Board of Directors, with reference to industry standards, based on each individual director's level of participation in the Company, performance evaluation, and contribution value. The remuneration of directors is determined in accordance with their degree of involvement in the Company's operations, performance evaluation, and contribution value. Pursuant to the Company's Rules for Performance Evaluation of Board of Directors, at the end of each year, the Board conducts a comprehensive assessment of each director across the six major evaluation dimensions specified in the Rules: understanding of the Company's goals and missions, awareness of director responsibilities, level of participation in Company operations, internal relationship management and communication, director professionalism and continuing education, and internal controls. After comprehensively evaluating each director's duties and responsibilities, operational performance, attendance and participation, individual contribution, and peer benchmarking, the results are submitted to the Remuneration Committee for resolution.

Remuneration of the president and vice presidents is based on "Rules of Performance Evaluation of Managers" established by the Company and takes the reference to the normal standards of the business in the same trade. Besides, their performance and achievement of the Company's goals (such as achievement rate of personal goals, operating effectiveness, and contribution level) will be

comprehensively evaluated for the payment of salary and bonus. When there is a profits in the annual accounts of the Company, employee compensation will be allocated according to the Article of Incorporation and the distribution amount to each employee will be based on their personal annual performance.

As for the remuneration to directors, supervisors, the president, and vice presidents, the amount of remuneration to directors and supervisors as well as compensation to employees based on the Articles is closely related to operating performance. The relevant performance and reasonableness of remuneration are reviewed and approved by the Remuneration Committee and the Board of Directors. It will be discussed at any time based on the actual status of operation and relevant laws to ensure the balance between sustainable operation and risk control.

3. Implementation of corporate governance

(1) The state of operations of the Board of Directors

1. The number of board meetings held in the most recent fiscal year (A).

The attendance by directors and independent directors was as follows:

Title	Name (Note 1)	Number of meetings attended in person (B)	Number of meetings attended by proxy	In-person attendance rate (%) 【B/ A】 (Note 2)	Remark
Chairman	Lianqing Investment Co., Ltd. Legal representative: Ba Lo	4	0	100	
Director	Kuan-Sheng Ren	4	0	100	resigned on December 04, 2025
Director	Chun-Han Lin	4	0	100	
Independent Director	Chih-Hung Wang	4	0	100	
Independent Director	Nai-Lung Ho	4	0	100	
Independent Director	Jui-Che Liu	4	0	100	
Independent Director	Ching-Wen Liao	2	0	100	by-election on May 28, 2025, and required to attend 2 meetings.

Other information required to be disclosed:

1. If any of the following circumstances exists, specify the board meeting date, meeting session number, content of the motion(s), the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors:

(1) Any matter under Article 14-3 of the Securities and Exchange Act: The Company has established the Audit Committee and is therefore exempted from Article 14-3 of the Securities and Exchange Act. Please refer to “Operation of Audit Committee” in the Annual Report for related information.

(2) Other matters involving objections or expressed reservations by independent directors that were recorded or stated in writing that require a resolution by the Board of Directors: None.

2. The implementation of directors’ avoidance of motions in conflict of interests (please provide the name of director, content of motion, causes for avoidance and voting participation): None.

3. TWSE/TPEX-listed companies are required to disclose the evaluation cycle and period, scope of evaluation, evaluation method, and evaluation items of the self (or peer) evaluations conducted by the Board of Directors, and to fill out Table 2 “Implementation Status of Board Evaluations.”: As followed Table 2.

4. Goals of strengthening the functionality of the Board of the current fiscal year and the most recent fiscal year (such as establishing Audit Committee or enhancing information transparency) and its implementation.

(1) Strengthening the functionality of the Board:

1.The Company has established Corporate Governance Best Practice Principles, which has been approved by the Board of Directors, to establish effective structure of corporate governance.

2.The company's board of directors has a diverse structure, with members from varied professional backgrounds, genders, and fields of expertise. The current board includes industry experts, specialized professionals, and others, all of whom generally possess the necessary knowledge, skills, and qualities to perform their duties.

3.To strengthen the board's supervisory responsibilities and enhance its management mechanism, the company established an Audit Committee in June 2023, composed entirely of independent directors. The Audit Committee convenes regularly to exercise its authority in accordance with the Securities and Exchange Act, the Company Act, and other relevant regulations, and submits proposals or reports to the Board of Directors.

4.The Company has established the Remuneration Committee, and independent directors are responsible for convening the meeting. The committee is responsible for regularly evaluating and stipulating the remuneration for directors and

managers and periodically assessing the policies, measures, standards, and structure of directors and managers evaluations and remunerations. The results of internal performance evaluation for 2025 Board of Directors have been submitted to the Board of Directors meeting on March 10, 2026.

5.To fulfill corporate social responsibility and promote economic, environmental, and social progress toward sustainable development, the company established a Sustainable Development Committee in August 2024 to enhance the Board of Directors' functions and management mechanisms.

(2) Enhancement of information transparency: The Company has disclosed the information related to finance and corporate governance on our website to enhance information transparency of the Company's operations and protect the rights and interests of shareholders.

(3) State of continuing training of directors:

Title	Name	Date of training	Hosted by	Name of the course	Training hour(s)
Director	Ba Lo	2025/7/9	Taiwan Stock Exchange	2025 Cathy sustainable Finance and Climate Change Summit	6
Director	Kuan-Sheng Ren	2025/6/19	Independent Director Association Taiwan	Carbon Connections: Discussion on Carbon Fees, Carbon Taxes, Carbon Credits, and Carbon Trading	3
		2025/6/20		How Enterprises Can Leverage AI to Enhance Performance and Reduce Costs	3
Director	Chun-Han Lin	2025/7/9	Taiwan Stock Exchange	2025 Cathy sustainable Finance and Climate Change Summit	6
Independent Director	Chih-Hung Wang	2025/10/3	Securities & Futures Institute	2025 Seminar on Prevention of Insider Trading	3
Independent Director	Nai-Lung Ho	2025/9/26	Securities & Futures Institute	2025 Seminar on Prevention of Insider Trading	3
Independent Director	Jui-Che Liu	2025/7/9	Taiwan Stock Exchange	2025 Cathy sustainable Finance and Climate Change Summit	6
Independent Director	Ching-Wen Liao	2025/7/4	CPA Associations R.O.C(Taiwan)	Analysis of Differences between Enterprise Accounting Standards Bulletins and the Latest IFRSs Recognized by the Financial Supervisory Commission	3
		2025/7/4		Perspectives on the Anti-Money Laundering Act from Judicial Practice	3
		2025/7/9	Taiwan Stock Exchange	2025 Cathy sustainable Finance and Climate Change Summit	6
		2025/8/18	Taipei Foundation of Finance	Corporate Governance: Corporate and Director/Supervisor Responsibilities and Obligations under the Securities and Exchange Act	3

Note 1: If directors and supervisors are legal persons, the names of the institutional shareholders and their representatives should be disclosed.

Note 2: (1) If any director or supervisor resigns before the end of the fiscal year, the date of resignation should be provided in the column of remark. The actual rate of attendance (%) should be calculated by the number of meetings of the board of directors during the term and the number of actual attendances.

(2) If there is any re-election of directors or supervisors by the end of fiscal year, please provide the name of the new/ dismissed director and supervisor as well as make a note of whether the director or supervisor is dismissed, newly appointed, or re-elected, and the date of re-election, on the column of remark. The actual rate of attendance (%) should be calculated by the number of meetings of the board of directors during the term and the number of actual attendances.

2. Implementation status of Board evaluations

The Company has established "Methods of Evaluating Performance of the Board of Directors" to request the Board to conduct performance evaluation on the Board, the members of the Board, and the functional committee (including Audit Committee, Remuneration Committee, Sustainable Development Committee) at least once every year. By the end of every fiscal year, the performance evaluation of internal evaluation should be implemented according to the Methods. The results of the performance evaluation for the Board of Directors and the functional committees of 2025 all achieved a score above 90. It was submitted to the Shareholders' Meeting on March 10, 2026. The items used for the performance evaluation of the Board are as below:

Evaluation cycle	Evaluation period	Scope of evaluation	Method of evaluation	Content of evaluation
Once every year	2025.1.1~2025.12.31	1. Performance evaluation of overall Board of Directors	1. Self-evaluation within the Board of Directors	1. Level of participation to the Company's operations 2. Enhancement of decision-making quality by the Board of Directors 3. Composition and structure of the Board of Director 4. Election and continuous training of directors 5. Internal control
		2. Performance evaluation of individual director	2. Self-evaluation by individual director	1. Mastering the Company's goals and tasks 2. Recognition of duties of director 3. Level of participation to the Company's operations 4. Management and communication of internal relation 5. Professional and continuous training of director 6. Internal control
		3. Performance evaluation of functional committees	3. Self-evaluation by the functional committees	1. Level of participation to the Company's operations 2. Recognition of duties of functional committees 3. Enhancement of decision-making quality of functional committees. 4. Composition of functional committees and member selection. 5. Internal control

(2) The state of operations of the audit committee or the state of participation in board meetings by the supervisors:

1. Remit of the Audit Committee

- (1) To establish or amend the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- (2) To assess the effectiveness of the internal control system.
- (3) To establish or amend the procedures for material financial or business activities, including acquisition or disposal of assets, engagement in derivatives transactions, lending of funds to others, endorsement or provision of guarantees for others, as required under Article 36-1 of the Securities and Exchange Act.
- (4) To review matters involving conflicts of interest of directors.
- (5) To review material asset or derivatives transactions.
- (6) To review material lending of funds, endorsements, or guarantees.
- (7) To review the offering, issuance, or private placement of equity-linked securities.
- (8) To review the appointment, dismissal, or remuneration of the certified public accountant.
- (9) To review the appointment or dismissal of the head of finance, accounting, or internal audit.
- (10) To review the annual financial reports signed or sealed by the Chairman, manager, and head of accounting, as well as the semi-annual financial reports required to be audited and attested by a certified public accountant.
- (11) To review other material matters as required by the Company or the competent authority.

2. Key Work Focus of the Audit Committee for the Year

(1) Review of Financial Reports

The Board of Directors prepared the Company's 2025 business report, consolidated financial statements (including individual financial statements), and profit distribution proposal. The financial statements were audited and completed by Baker Tilly Clock & Co, with an audit report issued. The Audit Committee reviewed the above business report, financial statements, and profit

distribution proposal and found no irregularities.

(2) Assessment of the Effectiveness of the Internal Control System

The Audit Committee evaluated the effectiveness of the Company's internal control system policies and procedures (including controls related to finance, operations, risk management, information security, outsourcing, and legal compliance) and reviewed regular reports from the internal audit department, the certified public accountant, and management, including risk management and legal compliance matters.

(3) Appointment of Certified Public Accountant

The Audit Committee is responsible for overseeing the independence of the certified public accountant to ensure the fairness of financial statements. In principle, except for tax-related services or specially approved items, the certified public accountant firm shall not provide other services to the Company. All services provided by the certified public accountant firm must be approved by the Audit Committee. To ensure the independence of the certified public accountant firm, the Audit Committee formulated an independence assessment form with reference to Article 47 of the Certified Public Accountants Act and Bulletin No. 10 of the Certified Public Accountants Code of Professional Ethics ("Integrity, Fairness, Objectivity, and Independence"). The assessment evaluates the accountant's independence, professionalism, and suitability, including whether there is any relationship with the Company as a related party or any business or financial interest relationship. On March 10, 2026, at the 13th meeting of the 2nd Audit Committee and the 13th meeting of the 15th Board of Directors, it was reviewed and resolved that CPAs Tseng Wen-cheng and Peng Li-chen of Baker Tilly Clock & Co, meet the independence assessment standards and are qualified to serve as the Company's financial and tax certified public accountants.

The Audit Committee held 4 meetings in 2025. The matters reviewed primarily included: 1. Audit of financial statements and accounting policies and procedures, 2. Internal control system and related policies and procedures, 3. Qualifications, independence, and performance evaluation of the certified public accountant, 4. Appointment, dismissal, or remuneration of the certified public accountant, 5. Appointment or dismissal of the head of finance, accounting, or internal audit, 6. Fulfillment of the Audit Committee's responsibilities.

3. Information on the operations of the audit committee:

The number of audit committee meetings held in the most recent fiscal year (2025) was 4 (A) times. The attendance by the independent directors was as follows:

Title	Name	Number of meetings attended in person 【B】	Number of meetings attended by proxy	In-person attendance rate (%) 【B/ A】	Remarks
Independent Director	Chih-Hung Wang	4	0	100	
Independent Director	Nai-Lung Ho	4	0	100	
Independent Director	Jui-Che Liu	4	0	100	
Independent Director	Ching-Wen Liao	2	0	100	by-election on May 28, 2025, and required to attend 2 meetings.

Other information required to be disclosed:

1. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee.

(1) Any matter under Article 14-5 of the Securities and Exchange Act.

Date of meeting	Session number	Content of motion	Result of resolution and the measure taken by the Company based on the opinion of the audit committee
2025.03.12	2nd Audit Committee, 9th Meeting	1.Approved the Company's business report and financial statements (including consolidated statements) for 2024. 2.Approved the earnings distribution for 2024. 3.Approved "Statement of Internal Control System" submitted according to the Company's internal control system in 2024. 4.Approved the Validation and Appointment of the Effectiveness and Independence of auditing Certified Public Accountants. 5.Establishment of the Company's "Review Guidelines for the Pre-Approval of Non-Assurance Services Provided by the Certifying CPA".	Chairman consulted all the attended member for motions 1 to 5, and all the motions were approved without any objection.
2025.05.07	2nd Audit Committee, 10th Meeting	1.Approved the change of Certified Public Accountants in coordination with internal adjustments of Baker Tilly Clock & Co. 2.Approved the Consolidated Financial Statement for the period ended March 31, 2025. 3.Amendment of the Company's "Table of Approval Authority". 4.Approved on the change of the Company's Head of Internal Audit.	Chairman consulted all the attended member for motions 1 to 4, and all the motions were approved without any objection.
2025.08.06	2nd Audit Committee, 11th Meeting	1.Approved the Consolidated Financial Statement for the period ended June 30, 2025.	Chairman consulted all the attended member for motions 1 , and all the motions were approved without any objection.
2025.11.12	2nd Audit Committee, 12th Meeting	1.Approved the Consolidated Financial Statement for the period ended September 30, 2025. 2.Amendments to the company's 'Internal Control System' and 'Internal Audit Implementation Regulations.' 3.Audit plan for 2026 submitted by Audit Office. 4.Approved on the participate in the cash capital increase of subsidiary, Sphere Corp.	Chairman consulted all the attended member for motions 1 to 4, and all the motions were approved without any objection.

(2) Other than above matters, other decisions that are not approved by the Audit Committee but agreed by more than 2/3 of the whole directors: None.

2. The implementation of independent directors' avoidance of motions in conflict of interests (please provide the name of independent director, content of motion, causes for avoidance and voting participation): None.

3. State of communication among independent directors, internal audit officers, and CPAs (please include the key communication in the Company's finance and business situations, methods, and its results).

1.Summary of communication between independent directors and internal audit officer

Date	Key communication
2025.03.12 (Audit Committee) (Pre-board meeting statement)	●Report of actual implementation of audit from November 2024 to January 2025. ●Drafting of statement of internal control for 2024. Opinions from independent directors: Independent directors did not express other opinions in the meeting.
2025.05.07 (Audit Committee) (Pre-board meeting statement))	●Report of actual implementation of audit from February 2025 to April 2025. Opinions from independent directors: Independent directors did not express other opinions in the meeting.
2025.08.06 (Audit Committee) (Pre-board meeting statement)	●Report of actual implementation of audit from May 2025 and June 2025. Opinions from independent directors: Independent directors did not express other opinions in the meeting.
2025.11.12 (Audit Committee) (Audit Committee) (Pre-board meeting statement)	●Report of actual implementation of audit from July 2025 to October 2025. ●Amendments to the company's 'Internal Control System' and 'Internal Audit Implementation Regulations. ' ●Drafting of audit plan for 2026. Opinions from independent directors: Independent directors did not express other opinions in the meeting.

2.Summary of communication between independent directors and CPAs

Date	Key communication
2025.03.12 (Audit Committee) (Pre-board meeting statement)	●CPAs reported on the main focus of audit related financial statements for 2024. Opinions from independent directors: Independent directors did not express other opinions in the meeting.

(3) Implementation status of corporate governance and deviations from the Corporate Governance Best-Practice Principles for TWSE/ TPEX listed Companies and the reasons

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	<u>Yes</u>	<u>No</u>	<u>Summary description</u>	
1. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company established Corporate Governance Best-Practice Principles based on the “Corporate Governance Best-Practice Principles for TWSE/TPEX List Companies”, which were amended and approved by the Board of Directors on March 9, 2023, and disclose the information on the Company’s website and Market Observation Post System (MOPS) for investors and stakeholders to look up.	No significant deviations.
2. Shareholding structure and shareholders’ rights				
(1) Does the Company have Internal Operation Procedures for handling shareholders’ suggestions, concerns, disputes, and litigation matters? Have these procedures been implemented accordingly?	V		(1) To ensure the rights and interests of shareholders, the Company has designated spokespersons and acting spokespersons to handle suggestions, doubts, and disputes from shareholders.	No significant deviations.
(2) Does the Company know the identity of its major shareholders who actually control the Company and the parties with ultimate control of the major shareholders?	V		(2) The Company knows the status of shares held by directors, managers, and major shareholders who hold more than 10% of the Company’s shares, and reports relevant information in accordance with regulations.	No significant deviations.
(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		(3) The Company established proper risk control system and firewall according to internal regulations, including “Rules for financial and business transactions with specific companies, group companies and related parties”, “Supervision Measures for Subsidiaries”, “Procedures for Asset Acquisition & Disposal”, Operational Procedures for Lending Funds to Others”, and “Procedures for Endorsement and Guarantee”. Auditing personnel supervise the state of implementation regularly.	No significant deviations.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	<u>Yes</u>	<u>No</u>	<u>Summary description</u>	
(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		(4) The Company has established “Operating Procedures for Preventing Insider Trading”, and the Procedures has been published on the internal announcement areas in the Company to specify the prohibition of insider trading.	No significant deviations.
3. Composition and responsibilities of the Board of Directors (1) Have diverse policies and specific management objectives been adopted for the board and have they been fully implemented?	V		(1) The nomination and election of the members of the Board of Directors of the Company follows the Articles of Incorporation and adopts the candidate nomination system. Article 20 of “Corporate Governance Best-Practice Principles” specifies the policies of composition and diversity of members of Board of Directors. Other than the consideration of professional industrial background, we have included the opinions from stakeholders to ensure independence and diversity. Among the current six directors of the 15th Board of Directors, we have industrial experts and academic professors. They are good at leadership, business judgement, operation management, and risk management as well as equipped with industry knowledge and international market perspectives. They have the knowledge, skills, and competence required for the duty performance. The company specifically emphasizes the independence of operations of the Board of Director. Other than the ratio of directors with the identity as the Company’s employees is not more than 1/3, the independent directors shall not be re-elected for more than consecutive three times to ensure a solid structure of the Board of Directors. For the Board of Directors' diversity policy, management objectives, and implementation status, please refer to pages 12-13.	No significant deviations.
(2) Has the Company voluntarily established other functional committees in addition to the	V		(2) In addition to establishing the Remuneration Committee and the Audit Committee, the Company has also established the Sustainable	No significant deviations.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	<u>Yes</u>	<u>No</u>	<u>Summary description</u>	
Remuneration Committee and the Audit Committee?			Development Committee under the Board of Directors. The committee is responsible for formulating, promoting, and strengthening the company's sustainability policies, drafting relevant management guidelines and concrete implementation plans, as well as tracking the company's sustainability progress and effectiveness.	
(3) Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the Board of Directors and used them as reference in determining salary and compensation for individual directors and their nomination and additional office terms?	V		(3) The Company has established "Rules for Performance Evaluation of the Board of Directors" to run performance evaluation at least once every year. The remuneration of the directors will be evaluated based on the level of participation to the Company's operations, the results of performance evaluation, and the value of contribution made and will be submitted to the Remuneration Committee for determination. The assessment method and results refer to pages 20-21. The results of performance evaluation of 2025 Board of Directors have been submitted to the Board of Directors on March 10, 2026.	No significant deviations.
(4) Does the Company regularly evaluate its external auditors' independence?	V		(4) The Company follows Article 47 of "Certified Public Accountant Act" and "Integrity, Objectivity, and Independence" of "Objectivity. Professional Competence and Due Care" No. 10 as well as the reference of Audit Quality Indicators (AQIs) to establish items for independence evaluation. The independence and competence of certified accountants will be evaluated regularly every year to ensure there is no other financial interests and business relationship between the accountants and the Company other than fees related to audit and financial taxes and no violation of independence by the family members of the certified accountants. After obtaining the independence statement issued by the certified accountants, taking reference of Audit Quality Indicators (AQIs), and confirmation of the audit experience of CPAs and their firm are better than the average standards of the companies in the same trade, the results	No significant deviations.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	<u>Yes</u>	<u>No</u>	<u>Summary description</u>	
			of evaluation will be submitted to the Board of Directors. The result of the latest evaluation has been approved by the resolution of the Audit Committee on March 10, 2026, and reported to the meeting of the Board of Directors on March 10, 2026 for the approval of independence and competence evaluation of the certified accountants. The evaluation items and results are as follows: 1.The members of the audit service team and their families, other professional accountants and their families, firms, and affiliated enterprises have no significant direct or indirect financial interests with the Company. 2.The directors and managers of the Company have not given significant gifts to members of the audit service team. 3.Among the directors, managers, or personnel who have significant influence on audit cases, no personnel are retired/resigned from the employed accounting firm within two years. 4.The CPAs and its audit team do not intermediate the stocks or other securities issued by the Company. 5.The CPAs have served audit service less than 7 years. 6.The CPAs have no disciplinary record from the CPA Disciplinary Committee in the past two years.	
4. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility of corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and	V		On May 5, 2023, the board of directors of the Company appointed CFO Cheng-Wei Lai served as director of corporate governance, responsible for the overall planning of corporate governance related matters, and implementing various corporate governance related matters Director of corporate governance of the Company performs the following duties: (1) To handle matters related to meetings of the board of directors and shareholders' meetings in accordance with the law.(2) To supervise the preparation of minutes of the board of directors and shareholders' meetings.(3) To assist directors and supervisors in their appointment and	No significant deviations.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	<u>Yes</u>	<u>No</u>	<u>Summary description</u>	
regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?			continuing education.(4) To provide information necessary for directors and supervisors to perform their business.(5) To assist directors and supervisors in complying with instructions.(6) To report to the board of directors the results of inspection on whether the qualifications of independent directors during nomination, election, and tenure comply with relevant laws and regulations.(7) To go through the procedure for changing directors.(8) Other matters stipulated in the Company's Articles of Incorporation or contract. The company's new corporate governance director, A CFO Cheng-Wei Lai, took office on May 8, 2023 and completed 15 hours of continued education courses in 2025.	
5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholder's section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		We set up "Stakeholders' Zone" on the official website of the Company with the contact details for stakeholders to respond to the issues of the important corporate social responsibility that are the concerns of stakeholders. The communication status with various stakeholders for the year 2025 was reported to the Board of Directors on March 10, 2026.	No significant deviations.
6. Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	V		The Company commissioned "Yuanta Securities Co., Ltd. Stock Affairs Agency" as the agent to deal with affairs related to the Shareholders' Meeting.	No significant deviations.
7. Information disclosure (1) Has the Company established a corporate website to disclose information regarding its financial, business, and corporate governance status? (2) Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff	V V		(1)The Company discloses information related to financial business and corporate governance on our website. The address of our website is https://uicpaymentsinc.com/ (2) The Company has a spokesperson and deputy spokesperson as well as dedicated personnel for stock affairs to collect and disclose relevant information according to regulations.	No significant deviations. No significant deviations.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	<u>Yes</u>	<u>No</u>	<u>Summary description</u>	
to handle information collection and disclosure, appointing spokespersons, webcasting investors conference, etc.)? (3) Does the Company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?		V	The information related to the investor conference of the Company has been published and disclosed on the Company's website according to the regulations. (3) Although the Company fails to announce and declare annual financial reports within two months after the end of the fiscal year, the financial reports for Q1, Q2, and Q3, annual financial reports, and the station of operation in each month have been announced and declared before the deadline.	It is slightly different from the regulations of Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies but still meets the regulations of Securities and Exchange Act.
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?	V		(1) Implementation of rights and interests of employees and employee care: Please refer to "5. Labor Relations" of the Annual Report. (2) Investor relations: The Company has a spokesperson and acting spokesperson and smooth communication method for investors to reflect their opinions at any time. (3) Supplier relations and rights of stakeholders: The Company treats all the suppliers and stakeholders fairly and respectfully to maintain a good relationship. (4) Implementation of trainings provided to directors: The Company provides relevant training information irregularly to directors and arrange directors to participate in the courses provided by the training institutions appointed by the competent authority. The information on training received will be disclosed on MOPS and Page 20 to fulfill the policy of corporate governance. (5) To ensure that the company can effectively identify, assess, respond to, and monitor various potential risks during its operations—thereby protecting corporate assets and enhancing operational stability—the Board of Directors approved the revision of the "Risk Management	No significant deviations.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	<u>Yes</u>	<u>No</u>	<u>Summary description</u>	
			Policy and Procedures" on August 6, 2024. Moving forward, in addition to disclosing relevant information as required by regulatory authorities, the company will also publish risk management-related information on its official website and the Market Observation Post System (MOPS). The annual risk management operations and plans of 2025 have been reported to the Sustainable Development Committee, which subsequently submitted them to the Board of Directors for review. (6) The Company has purchased liability insurance for all the directors. It will be renewed every year to strengthen the guarantee of rights and interests of shareholders. The information of the latest insurance renewal is the duration of December 1, 2025, to December 1, 2026 with the total insurance amount of NT\$ 100,000 thousand.	
9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement. The company has been continuously implementing relevant measures and actions based on its internal corporate governance practices in response to the corporate governance evaluation results.				

(4) Composition, duties, and implementation of the Remuneration Committee

1. Information on the members of Remuneration Committee

March 29, 2026

Capacity	Criteria	Professional qualifications and experience (Note 2)	Independence analysis	Number of other public companies at which the person concurrently services as remuneration committee member
	Name			
Independent Director (Note 1)	Chih-Hung Wang	Please refer to the information on Director (II) on Page11-12.		0
Independent Director	Nai-Lung Ho			0
Independent Director	Jui-Che Liu			0

Note 1: Independent Director, Chih-Hung Wang, is the convener of the Remuneration Committee.

2. Remit and Key Work Focus of the Remuneration Committee

In accordance with the Company's Remuneration Committee Charter, the Committee shall exercise the duty of care of a prudent manager and faithfully perform the following duties, submitting its recommendations to the Board of Directors for discussion:

- (1) Periodically review this Charter and propose amendments as necessary.
- (2) Establish and periodically review the annual and long-term performance objectives of the Company's directors and managerial personnel, as well as the policies, systems, standards, and structure for their remuneration. The content of the performance evaluation standards shall be disclosed in the annual report.
- (3) Periodically assess the achievement of performance objectives by the Company's directors and managerial personnel, and determine the content and amount of their individual remuneration.

3. Operation of the Remuneration Committee

- (1) The Company's remuneration committee has a total of 3 members.
- (2) The term of the current members is from June 7, 2023, to June 6, 2026. The number of remuneration committee meetings held in the most recent fiscal year 2025 was 2 times (A). The attendance by the members was as follows:

Title	Name	Number of meetings attended in person (B)	Number of meetings attended by proxy	In-person attendance rate (%) (B / A)	Remark
Convenor	Chih-Hung Wang	2	0	100	
Member	Nai-Lung Ho	2	0	100	
Member	Jui-Che Liu	2	0	100	
Other information required to be disclosed:					
1. Important resolution by the Remuneration Committee in 2025					
Date of meeting	Proposal discussed	Result of resolution and measures taken by the Company with respect to opinions from the Remuneration Committee			
2025.03.12	1.Motion of internal performance evaluation for Board of Directors in 2024. 2.Motion of performance evaluation for managerial officers in 2024. 3.Motion of director remuneration in 2024. 4.Motion of remuneration to the independent director, Chih-Hung Wang in 2024. 5.Motion of remuneration to the independent director, Nai-Lung Ho in 2024. 6.Motion of remuneration to the independent director, Jui-Che Liu in 2024. 7.Motion of employees' and directors' compensation distribution in 2024.	Chairman has asked all the members attended for motion 1~3. They were agreed and approved by all the attended members without objection. Other than Mr. Chih-Hung Wang and Mr. Nai-Lung Ho and Jui-Che Liu who should avoid motion 4~6 because of the conflict of interest, the rest of members were agreed and approved the motions without objection. Chairman has asked the members attended for motion 7. It was agreed and approved by all the attended members without objection.			

2025.11.12	1.Motion of the Company's distribution of compensation to managerial officers in 2024. 2.Review of the compensation items for the Company's newly appointed managerial officers.	Chairman has asked the opinions of all the attended members. It has been agreed and approved by all the members without objection.
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2. If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons): None.
d the reasons): None.
the reasons): None.

3. With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion: None.

(5) Information on the operation of the Nomination Committee: Not established.

(6) Sustainable development implementation and climate-related information

Implementation of sustainable development promotion and deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
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? (The TWSE/TPEX listed company shall report the implementation status. This is not a comply-or-explain provision.)	V		On August 6, 2024, the company established the "Sustainable Development Committee," composed of three independent directors responsible for reviewing corporate sustainability-related issues and overseeing risk management implementation. The committee reports its execution status to the Board of Directors at least once a year. Under the committee, the Quality Management Department, Operations Management Department, and Finance & Accounting Department respectively oversee the Environmental Protection Task Force and the Social Responsibility & Corporate Governance Task Force. These groups are responsible for promoting various sustainability initiatives, identifying sustainability issues relevant to the company's operations and stakeholders, assessing associated risks and opportunities, and tracking execution effectiveness to ensure the full integration of sustainability strategies into daily operation. The implementation status for the year 2025 was reported and completed at the board meeting in March 10, 2026.	No significant deviation.
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? (The TWSE/TPEX listed company shall report the implementation status. This is not a comply-or-explain provision.)	V		1. The disclosure data and risk assessment scope cover the Company's sustainability performance from January to December 2025. 2. The Sustainable Development Committee conducted analysis in accordance with the materiality principles of the sustainability report, engaged in communication with internal and external stakeholders, and thereby identified material ESG issues. Based on this, the Committee established risk management policies for effective identification, measurement and assessment, monitoring, and control, as well as implemented specific action plans to mitigate the impact of related risks. The execution status of the 2025 risk assessment was reported to and completed at the Board of Directors meeting on March 10, 2026. 3. Based on the assessed risks, the relevant risk management policies or strategies are formulated as follows:	No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons		
	Yes	No	Summary description			
			Aspects	Risk Item		Strategy / Response Measures
			Corporate Governance	Risk of Ethical Misconduct		Established the Code of Integrity and Ethics, Procedures for Ethical Management and Guidelines for Conduct, and Regulations for Handling Reports of Unlawful, Unethical, or Dishonest Conduct. The Human Resources Department serves as the dedicated unit for corporate ethical management, and reports regularly to the Board of Directors. The most recent report to the Board was on August 6, 2024.
				Decline in Market Competitiveness		- Enhance vertical product integration and collaborate with upstream and downstream strategic partners. Focus on niche markets by developing industry-specific application solutions. Example: Leverage the company’s high market share and established customer base in the EV charging station sector to evolve products into total solutions. Example: Leverage the company’s high market share and established customer base in the EV charging station sector to evolve products into total solutions. - Take advantage of the growing synergy between the POS and Payment industries by integrating hardware and software. - Leverage the advantages of the POS software independently developed by the subsidiary to provide the prepaid industry with a payment and transaction service featuring a redemption mechanism. - Strengthen payment ecosystem connection with AI-driven dynamic multi-channel payment integration.
				Information Security Incidents		- Regularly conduct information security training to promote employees' awareness of information security and strengthen their understanding of related responsibilities. - Equip critical systems/devices with backup and monitoring; conduct annual disaster recovery drills. - Regularly conduct social engineering drills to enhance employees' awareness

Item	Implementation status					Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description			
					of phishing emails, BEC scam emails, and ransomware emails, in order to verify the level of employees' information security awareness.	
			Corporate Governance	Lack of Supply Chain Resilience	•Multiple suppliers and locations principle: For critical raw materials, we adhere to the principle of multiple suppliers from multiple locations and sign long-term supply contracts with vendors. In addition to building and maintaining our own inventory, we also use a consignment approach to ensure zero risk in supply. • Establish diversified product sources: Build diverse product sources by procuring raw materials from different suppliers and regions to ensure a stable supply of materials. • Increase safety stock for critical raw materials: For items where a second supplier cannot be established, require vendors to maintain safety stock at both the production site and with agents, ensuring timely production (Just in Time) to reduce supply risk. • Proactively address climate threats: Raw material sea and air transport from Southeast Asia or Northeast Asia is susceptible to typhoon impacts. Therefore, materials are prepared in advance during peak typhoon seasons to mitigate risks.	
			Environmental	Climate Change	Strengthen disaster prevention infrastructure, use low-carbon energy sources, and adopt more efficient production and distribution processes.	
				Raw Materials Containing Hazardous Substances	Upon confirmation that harmful substances are present or that the supplier violates the sustainability policy, the supplier must be corrected and required to make improvements. If no improvement is made, alternative qualified suppliers will be sought. Additionally, substitute materials will be identified to ensure compliance with policies and avoid any disruption in shipments.	
			Social	Human Rights Violations	• Establish mechanisms to prevent harassment and bullying; conduct regular awareness training. • Provide irregular human rights-related training. • Proactively address issues and reinforce employee awareness.	

Item	Implementation status					Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description			
				Negative Social Impact from Suppliers	Review major negative incidents or legal violations related to social responsibility issues; audit and assess potential negative impact factors related to social responsibility issues for suppliers, such as violations of labor rights, occupational safety, or forced labor.	
				Product Safety	Comply with laws and corporate responsibility standards to ensure products meet EU RoHS and REACH standards. Transfer liability risks, reduce losses, and improve safety.	
3. Environmental issues (1) Has the Company set up an environmental management system designed to suit industry characteristics?	V		(1) The Company has established a comprehensive environmental management system and has been verified by TÜ V Rheinland Taiwan, in compliance with the latest ISO 14001 environmental management system standard. To continuously pursue sustainable environmental operations, the Company adheres to the three main pillars of its environmental policy: “Pollution Prevention,” “Green Management,” and “Environmental Enhancement,” while maintaining the ongoing effectiveness of the ISO 14001 system. The latest certificate is valid from June 23, 2023, to June 22, 2026. e is valid from June 23, 2023, to June 22, 2026. valid from June 23, 2023, to June 22, 2026. In terms of system operation, the Company regularly collects and identifies information related to environmental regulations promulgated by the Environmental Protection Administration (such as the Air Pollution Control Act, Water Pollution Control Act, Waste Disposal Act, and Toxic and Concerned Chemical Substances Control Act). Whenever new regulations are introduced or existing ones are amended, the Company promptly conducts compliance assessments and implements corresponding measures to ensure that its operations fully comply with legal requirements. s corresponding measures to ensure that its operations fully comply with legal requirements. perations fully comply with legal requirements.			No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		In alignment with the aforementioned environmental policy, the Company formulated and executed a total of 5 environmental management programs in 2025, with core initiatives centered around the three main pillars: A. Pollution Prevention: For raw materials used in products, the Company implements 3R assessments (Reduce, Reuse, Recycle) to strengthen resource circularity and increase resource reuse rates, thereby preventing environmental pollution at the source and reducing waste generation. B. Green Management: Multiple green initiatives have been implemented, including the installation of waste battery collection bins within the Company premises for centralized collection and delivery to recycling points. In addition, the Company promotes a supplier packaging material reuse mechanism, allowing packaging to be reused multiple times. This not only reduces expenditure on purchasing new packaging materials but, over time, also decreases the volume of materials entering resource recovery, thereby achieving environmental benefits through reduced energy consumption in remanufacturing. C. Environmental Enhancement: Aimed at pursuing higher environmental performance, the measures include continuous measurement of product power consumption, with optimization of energy-saving product design as the goal. At the same time, in response to climate change, the Company follows the Financial Supervisory Commission's "Roadmap for Sustainable Development of Listed Companies" and plans to introduce greenhouse gas inventory, laying the foundation for climate risk management and preparing to track carbon emission data. (2) From the phase of product R&D, we have dedicated to using materials that are environment-friendly when choosing components and materials to enhance the reutilization rate and recycling rate after products are scraped to meet the regulations for EU and USA as well as reduce the impact caused to the environment. UIC utilizes renewable materials such	No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(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		as wooden pallets and cardboard boxes for the production and packaging of its main products, while non-renewable materials include solder paste, adhesives, PCBs, and plastic parts (such as Spacers and Light Pipes). Additionally, recyclable materials, including wooden pallets, are also used. Each year, the company tracks the usage weight of both renewable and non-renewable materials to gradually increase the use of renewable materials and reduce reliance on non-renewable ones. (3) The company adheres to its energy-saving and carbon-reduction policy by progressively phasing out outdated, energy-consuming equipment and actively promoting electricity and water conservation. Two box-type air conditioners, each over 10 years old, were replaced with energy-efficient, Class 1 inverter box-type air conditioners. Additionally, one floor-standing split air conditioner, over 10 years old, was replaced with an energy-efficient, Class 1 inverter split air conditioner. T8 fluorescent lights were replaced with LED lighting. Starting in 2025, time controllers will be installed on water dispensers to cut power during off-hours and holidays, saving energy. Moving forward, the company will continue to optimize high and low-voltage power supply equipment and improve power efficiency at the load end.	No significant deviation.
(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		(4) The Company disclosed the greenhouse gas emission volume, water consumption volume, and the total weight of wastes for the past two years on the Company's website. The website address is https://uicpaymentsinc.com/investor-relations/ESG Report. The management policies and statistics for 2025 are as follows: A. Greenhouse Gas Reduction Measures and Emissions: The Company continuously reviews the energy consumption and carbon emission impacts of its operations, formulates energy-saving and carbon reduction strategies, and implements related measures to minimize the environmental impact of its operations, fulfilling its corporate responsibility for sustainable environmental stewardship. • Comply with environmental regulations. • Continuously invest in equipment optimization to reduce power loss.	No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons														
	Yes	No	Summary description															
			• Promote energy-saving plans, monitor equipment management and calibration to enhance energy efficiency. • Include “continuous reduction of pollutant emissions and energy resource conservation” as a regular evaluation criterion for new and existing suppliers. • For green products, focus on lightweight, plastic-free, and reduced packaging at the design stage to improve transportation efficiency, reduce carbon emissions, and minimize resource waste. Future self-developed products will aim for high-efficiency, energy-saving designs to reduce energy consumption, with recyclable materials considered in material selection. • Implement energy resource management and greenhouse gas inventories during production. • Aim for a 90%+ local procurement rate for packaging materials to minimize transportation-related carbon emissions from overseas purchases. Greenhouse gas emissions for 2025 totaled 555.3038 metric tons. Greenhouse Gas Emissions: <table><tr><th rowspan="2">Emission Source Type</th><th>Scope 1</th><th>Scope 2</th><th rowspan="2">Total Emissions</th></tr><tr><th>Direct Emissions</th><th>Energy Indirect Emissions</th></tr><tr><td>Emissions(Metric Tons CO₂e/year)</td><td>55.3936</td><td>499.9102</td><td>555.3038</td></tr><tr><td>Gas Emission Percentage (%)</td><td>9.98%</td><td>90.02%</td><td>100%</td></tr></table> Note: As of the publication date, since the 2025 electricity emission factor has not yet been announced, the 2024 electricity emission factor is used for calculations. B. Water Resource Management Measures and Water Consumption: UIC’s Taiwan headquarters is located in New Taipei City, with its primary water source being tap water (third-party water) from the Feicui Reservoir (including Nanshi and Beishi Streams) in the Xindian River system. The headquarters is not located in a water source ecological protection zone and situated in a low water stress area. As UIC does not engage in high water consumption or significant wastewater discharge typical of	Emission Source Type	Scope 1	Scope 2	Total Emissions	Direct Emissions	Energy Indirect Emissions	Emissions(Metric Tons CO ₂ e/year)	55.3936	499.9102	555.3038	Gas Emission Percentage (%)	9.98%	90.02%	100%	
Emission Source Type	Scope 1	Scope 2	Total Emissions															
	Direct Emissions	Energy Indirect Emissions																
Emissions(Metric Tons CO ₂ e/year)	55.3936	499.9102	555.3038															
Gas Emission Percentage (%)	9.98%	90.02%	100%															

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			industrial operations, water usage is limited to employee and cafeteria needs. All wastewater from operational sites is discharged into the sewage system in compliance with regulations, causing no significant environmental impact on the water source ecosystem. The main water resource management measures include promoting relevant policies to employees to reduce water consumption and unnecessary waste. In 2025, the Company's water consumption was 5.111 ML. C. Policies and Performance on Energy Resource and Waste Management: a. Energy Resource Management - Given the limited energy resources on Earth and to avoid unnecessary waste, UIC places great importance on energy resource management. The Company's primary energy sources are purchased electricity and gasoline/diesel used for official vehicles, with no other energy sources. The Company has set the following energy conservation targets, using Year 2025 as the baseline year: electricity consumption in 2030 will be reduced by more than 1% compared to the baseline, and electricity consumption in 2024 will be reduced by more than 5% compared to the baseline. The specific management measures are as follows: - Turn off lights during lunch breaks and consolidate office areas during overtime to reduce lighting. Lights are turned off for one hour during the lunch break, and in unoccupied areas after 5:00 p.m., lights and air conditioning are turned off. - Offices and meeting rooms are equipped with independent air conditioners or separate switches, which are turned off when leaving. Security personnel conduct irregular patrols. Separate electricity meters are installed in different factory areas to control power usage. - Air conditioning filters are cleaned regularly, and air conditioning equipment is maintained annually to keep it in optimal condition and reduce energy consumption. - Parking lot lights for cars and motorcycles are set to turn on after 5:00 p.m. and automatically turn off after 8:30 p.m. Garden landscape lights are also controlled	

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons																								
	Yes	No	Summary description																									
			by timers for automatic on/off operation. 5. Promote the good habit of turning off lights when leaving. 6. Gradually replace T8 lighting fixtures with energy-saving LED lights. 7. Gradually replace split-type air conditioners over 10 years old with Level 1 energy-efficient inverter split-type air conditioners. 8. Gradually replace old chilled water main units with new energy-efficient models. 9. Gradually replace high-voltage power supply equipment (LBS) over 20 years old. 10. Energy-consuming equipment or energy-consuming parts in the production area are replaced according to the equipment maintenance plan. All equipment undergoes lubrication maintenance every six months. SMT placement machines, nitrogen generators, and air compressors have their filters replaced according to the manufacturer’s recommended cycle. •Resource Input and Performance Results for 2025: 1. Office and public area equipment: Two box-type air conditioners over 10 years old were phased out and replaced with two Level 1 energy-efficient inverter box-type air conditioners. One chilled water main unit over 10 years old was phased out and replaced with a Level 1 energy-efficient chilled water main unit. 2. Production-related equipment in the plant: Regular maintenance or filter replacements were performed according to the equipment maintenance checklist to maintain optimal operating conditions and reduce energy consumption. 3. The Company’s total energy consumption in 2025 amounted to 3,963.15 GJ, a decrease of 2.4% from 4,060.66 GJ in 2024. •Energy Consumption by Category: <table><tr><th>Year</th><th>Purchased Electricity (GJ)</th><th>Proportion (%)</th><th>Gasoline (GJ)</th><th>Proportion (%)</th><th>Diesel (GJ)</th><th>Proportion (%)</th><th>Total Energy Consumption (GJ)</th></tr><tr><td>2024</td><td>3,899.52</td><td>96.03%</td><td>100.42</td><td>2.47%</td><td>60.72</td><td>1.50%</td><td>4,060.66</td></tr><tr><td>2025</td><td>3,796.79</td><td>95.80%</td><td>106.03</td><td>2.68%</td><td>60.33</td><td>1.52%</td><td>3,963.14</td></tr></table> Note 1: The statistics cover the parent company only, and the Company has not yet utilized renewable energy. Note 2: Gasoline and diesel are used for company-owned business vehicles; external energy consumption for 2023–2025 has not yet been calculated. b. Waste Management	Year	Purchased Electricity (GJ)	Proportion (%)	Gasoline (GJ)	Proportion (%)	Diesel (GJ)	Proportion (%)	Total Energy Consumption (GJ)	2024	3,899.52	96.03%	100.42	2.47%	60.72	1.50%	4,060.66	2025	3,796.79	95.80%	106.03	2.68%	60.33	1.52%	3,963.14	
Year	Purchased Electricity (GJ)	Proportion (%)	Gasoline (GJ)	Proportion (%)	Diesel (GJ)	Proportion (%)	Total Energy Consumption (GJ)																					
2024	3,899.52	96.03%	100.42	2.47%	60.72	1.50%	4,060.66																					
2025	3,796.79	95.80%	106.03	2.68%	60.33	1.52%	3,963.14																					

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			As a company in the electronics industry, UIC primarily designs, produces, and assembles electronic products. Generated waste includes general waste (domestic waste), general industrial waste, and hazardous industrial waste, mainly consisting of defective electronic components, scrap materials, and waste organic solvents from cleaning machines. Additional waste includes employee domestic garbage and non-process-related waste such as packaging materials and plastics, all handled by qualified waste disposal vendors. The Company's short-term goal is to achieve 100% improvement on all deficiencies identified during self-inspections. The medium- to long-term goals are to limit environmental violations or fines to no more than 1 case per year, and to achieve zero environmental pollution incidents per year. The Company has set clear waste reduction targets with Year 2025 as the base year. We aim to reduce our total waste generation by more than 1% by 2030 and by more than 5% by 2040, compared to the base year. The specific management measures are as follows: • Promote digital workflows and reusing single-sided waste paper to reduce paper process digitalization and reuse single-sided waste paper to reduce paper usage consumption. • The employee cafeteria exclusively uses eco-friendly tableware, and all employees Use eco-friendly tableware in the employee cafeteria, encourage employees to bring personal are encouraged to bring their own water bottles. Guests and meetings use ceramic water bottles, and use ceramic cups for visitors and meeting rooms. cups instead of disposable options. • Regularly conducting waste classification and recycling awareness campaigns, with Periodically promote proper waste sorting and recycling, with mandatory training for new mandatory training for new employees. employees. • Conduct periodic inspections of storage areas to ensure environmental safety and hygiene Regularly inspect storage areas to ensure environmental safety and hygiene. • Random audits to check for improper waste classification or illegal dumping Conduct periodic audits to check for incomplete sorting or improper waste disposal. • Use original packaging for shipping whenever possible to maximize reuse of Use original manufacturer packaging (e.g., cardboard boxes, cushioning materials) for	

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			product cartons and protective materials. Accessories to maximize reuse. • Store waste solvents in designated areas, with assigned personnel managing solvents in a dedicated space with designated personnel to ensure safe storage and safety usage. In 2025, the Company had 0 environmental violations or fines and 0 cases of environmental pollution. Additionally, the total waste weight was 53.096 metric tons, representing a decrease of 12.34% compared to the previous year.	
4. Social issues (1) Has the Company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		(1) A. Core Commitments and Principles of the Human Rights Policy and Declaration: The Company supports and adheres to the Universal Declaration of Human Rights of the United Nations as well as the labor laws and regulations of its operating locations. It is committed to safeguarding employees' fundamental human rights, eliminating any acts that infringe upon human rights, and implementing workplace equality through institutionalized management. B. Scope of Application and Responsible Unit of the Human Rights Policy: The responsible unit for the Company's human rights policy is the Human Resources Department. The policy applies to the Company, its affiliates, related enterprises, suppliers, and others. C. Diversity and Inclusion: • Prohibition of Discrimination and Harassment: In recruitment, employment, remuneration, benefits, training, promotion, and termination, unfair treatment based on gender, race, age, nationality, place of birth, religion, political affiliation, marital status, physical or mental disability, or sexual orientation is strictly prohibited. • Addressing Gender Pay Gaps: Establish fair and transparent mechanisms for "performance evaluation" and "transfer management" to ensure that employees at the same job level and with the same performance receive equal remuneration, thereby implementing equal pay for equal work. • Care for Vulnerable Groups: Actively recruit persons with physical or mental disabilities and indigenous peoples, providing them with fair workplace	No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			competitiveness and development opportunities. D. Labor Rights and Friendly Workplace: • Prohibition of Forced Labor: Manage attendance in accordance with labor laws and regulations, strictly control overtime, and safeguard physical and mental health, with no forced labor permitted. • Occupational Safety and Health: Implement occupational safety management measures and conduct annual regular employee health check-ups, striving to reduce occupational accident risks and build a safe and hygienic work environment. • Privacy and Information Security: Establish a comprehensive information security management mechanism to strictly control the personal data of stakeholders and employees, respecting privacy rights. E. Communication and Grievance Mechanisms: • Diverse Communication Channels: Regularly hold labor-management meetings, establish the Employee Welfare Committee, and provide an “opinion mailbox” and “whistleblowing hotline” to ensure employees’ voices receive prompt responses and confidential handling. • Human Rights Awareness Education: Conduct annual regular training on human rights topics (e.g., “Prevention of Employment Discrimination”) to ensure all employees possess awareness of equality rights. F. Implementation Effectiveness and Social Responsibility: To fulfill corporate social responsibility and protect the fundamental human rights of employees and all stakeholders, the Company supports and voluntarily complies with the international human rights convention: the Universal Declaration of Human Rights of the United Nations, respects internationally recognized fundamental human rights, and, based on the guiding principles of the aforementioned standards, eliminates any acts of infringement or violation of human rights, thereby enhancing human rights awareness among internal employees and stakeholders. At the same time, UIC complies with labor and human rights laws and regulations at all operating locations and promotes important information on human rights protection and labor rights to new hires and current	

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons						
	Yes	No	Summary description							
			employees. eness among internal employees and stakeholders. At the same time, UIC complies with labor and human rights laws and regulations at all operating locations and promotes important information on human rights protection and labor rights to new hires and current employees. ness among internal employees and stakeholders. At the same time, UIC complies with labor and human rights laws and regulations at all operating locations and promotes important information on human rights protection and labor rights to new hires and current employees. In 2025, the Company conducted human rights training sessions. The course titles were “You Are Your Own Light - Welcoming the Light Chapter: As the Radiant Dawn” and “No More Groping Hands - Rejecting Workplace Sexual Harassment.” A total of 167 employees participated in these courses, with a total training duration of 167 hours. <table><tr><td>Goal</td><td>Provide a healthy and safe working environment</td><td>Eliminate unlawful discrimination to ensure equal employment opportunities</td></tr><tr><td>Specific Actions</td><td>The Company places great importance on employees’ safety and health in the work environment, conducting annual regular employee health check-ups and continuously improving working conditions and hygiene to reduce the risk of occupational hazards and safeguard employees’ physical and mental health.</td><td>1. Establish effective communication channels and dedicated personnel responsible for listening to and responding to the needs of stakeholders. 2. The Company is committed to creating a workplace free from sexual harassment. It has formulated the “Sexual Harassment Prevention Policy” and conducts relevant education and training for all employees, clearly declaring the Company’s firm opposition to sexual harassment.</td></tr></table>	Goal	Provide a healthy and safe working environment	Eliminate unlawful discrimination to ensure equal employment opportunities	Specific Actions	The Company places great importance on employees’ safety and health in the work environment, conducting annual regular employee health check-ups and continuously improving working conditions and hygiene to reduce the risk of occupational hazards and safeguard employees’ physical and mental health.	1. Establish effective communication channels and dedicated personnel responsible for listening to and responding to the needs of stakeholders. 2. The Company is committed to creating a workplace free from sexual harassment. It has formulated the “Sexual Harassment Prevention Policy” and conducts relevant education and training for all employees, clearly declaring the Company’s firm opposition to sexual harassment.	
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Item	Implementation status					Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description			
					3. Provide insurance and benefit measures exceeding statutory requirements. 4. All employees’ salaries comply with the minimum wage standards prescribed by local laws and regulations, and social insurance is handled in accordance with legal requirements	
			Risk Assessment	1. The Company has established the “Occupational Safety and Health Management Regulations” and “Safety and Health Work Rules,” which clearly stipulate pre-accident prevention measures, emergency response guidelines, and procedures for reporting occupational accidents. 2. An Emergency Response Team has been established, with defined organizational structure and individual responsibilities.	1. The Company complies with government labor laws and relevant regulations to protect employees’ legitimate rights and interests. 2. Employees’ salaries and benefits exceed the minimum standards required by local laws and regulations.	
			Mitigation or Remedial Measures	1. Engage contracted workplace physicians and workplace nurses to provide employees with medical health consultations, guidance, and care. In accordance with the 2. Building Public Safety Inspection and Reporting Regulations, the management committee	1. Regularly review the work environment and regulations in response to changes in government laws and social conditions. 2. Adjust internal salary levels in accordance with government-announced minimum wage standards, periodically review employee salaries to ensure	

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(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			commissions external professional firms to conduct public safety inspections every two years. 3. Conduct annual external fire safety inspections.	compliance with the latest laws and market trends. 3. Refer to market salary levels and regularly review salary assessment guidelines to ensure compensation remains competitive in the market.
			Implementation Effectiveness 1. Conduct health promotion courses to help employees relieve work stress, improve workplace health, and encourage exercise and the development of good health habits. 2. Organize fire safety training and occupational safety and health education to enhance employees' awareness of fire prevention and occupational safety and health. 3. The Company has installed access control and surveillance systems for both day and night operations and has signed contracts with security companies to ensure office safety.	
	V		(2) A. Employee Benefit Measures: The Company has established an Employee Welfare Committee that provides various allowances, subsidies, employee travel, club activity subsidies, and other benefits. It also operates a coffee and light snack corner to promote interaction among employees and relieve physical and mental stress. The Company provides employee cafeterias, fitness rooms, dedicated parking spaces, and other welfare facilities to serve all employees, and offers annual leave exceeding the minimum requirements under the Labor Standards Act.	No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
reflected in employee salary/ compensation?			quirements under the Labor Standards Act. ments under the Labor Standards Act. B. Collective Bargaining Agreement Status: The Company has not established an enterprise union, and no other union meeting the requirements of the Collective Bargaining Act has requested collective bargaining negotiations with the Company. Therefore, no collective bargaining agreement has been signed. C. Retirement System and Implementation Status: The Company established its retirement system in 1987 in accordance with the Labor Standards Act and relevant regulations. It set up the Labor Retirement Reserve Fund Supervisory Committee, which was approved and recorded by the New Taipei City Government. The Company commissions actuaries to calculate and accrue pension liabilities on a monthly basis. Additionally, 2% of the total monthly payroll is appropriated and deposited into the Labor Retirement Reserve Fund special account at the Bank of Taiwan. As of the end of 2025, the accumulated balance in this account was NT\$7,561 thousand. In response to the government's new labor pension scheme, for employees who opt into the new system, the Company contributes 6% of their monthly salary as labor pension contributions, which are deposited into individual labor pension accounts established by the Bureau of Labor Insurance. In 2025, the total labor pension contributions made by the Company and its subsidiaries for employees amounted to NT\$8,078 thousand. D. Reflection of Operating Performance in Employee Compensation: The Company formulates employees' compensation, leave, and other benefit systems in compliance with various labor laws and regulations, with detailed employee benefit information disclosed in the annual sustainability report. Employee compensation is primarily determined based on market salary levels, the Company's operating performance, overall economic conditions, and the Company's competitiveness, with appropriate reflection of the Company's operating results to employees. In addition, in accordance with Article 20 of the Company's Articles of Incorporation, if the Company makes a profit in a given year, no less than 5% shall be allocated as employee remuneration and no more than 5% as director and supervisor remuneration. If the Company has accumulated losses, the amount required for loss recovery shall be reserved first. At least 20% of the employee remuneration amount shall be allocated to	

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons										
	Yes	No	Summary description											
			grassroots employees, and the distribution shall be resolved by the Board of Directors in the form of stock or cash to reward their contributions and motivate employees. E. Workplace Diversity and Equality: The Company places great importance on promoting labor and business ethics policies, adhering to government regulations and international standards, eliminating unlawful discrimination to reasonably ensure equal employment opportunities, prohibiting forced labor, respecting employees' freedom of association and collective bargaining rights, and providing a safe and healthy working environment, thereby safeguarding employees' fundamental human rights and related entitlements, upholding gender equality in the workplace, and protecting personal dignity. s, upholding gender equality in the workplace, and protecting personal dignity. , upholding gender equality in the workplace, and protecting personal dignity. The Company is committed to providing employees with a dignified and safe working environment. We implement employment diversity, fairness in remuneration and promotion opportunities, and ensure that employees are not subject to discrimination, harassment, or unequal treatment based on race, gender, religious belief, age, political orientation, or any other status protected under applicable laws. The Company has also formulated the "Sexual Harassment Prevention Measures, Complaint, and Disciplinary Regulations" to protect employees from threats of unlawful infringement or harassment. In addition, through regular preventive education and training, we strengthen employees' awareness of equality rights to ensure a zero-harassment workplace environment. he "Sexual Harassment Prevention Measures, Complaint, and Disciplinary Regulations" to protect employees from threats of unlawful infringement or harassment. In addition, through regular preventive education and training, we strengthen employees' awareness of equality rights to ensure a zero-harassment workplace environment. ons" to protect employees from threats of unlawful infringement or harassment. In addition, through regular preventive education and training, we strengthen employees' awareness of equality rights to ensure a zero-harassment workplace environment. The performance indicators for 2025 are as follows: <table border="1"> <thead> <tr> <th colspan="3">Employee Ethnicity Indicators</th><th colspan="2">Female Indicators</th></tr> </thead> <tbody> <tr> <td>Category</td><td>Proportion of Total Employees</td><td>Proportion of Management Positions</td><td>Female proportion of total employees</td><td>49.68%</td></tr> </tbody> </table>	Employee Ethnicity Indicators			Female Indicators		Category	Proportion of Total Employees	Proportion of Management Positions	Female proportion of total employees	49.68%	
Employee Ethnicity Indicators			Female Indicators											
Category	Proportion of Total Employees	Proportion of Management Positions	Female proportion of total employees	49.68%										

Item	Implementation status						Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons	
	Yes	No	Summary description					
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		R.O.C nationality	97.44%	100.00%			No significant deviation.
			Foreign nationality	2.56%	0.00%	Female proportion of all supervisors	21.88%	
			Indigenous peoples	1.28%	2.78%			
			(3) The Company conducts annual employee health check-ups and, for personnel engaged in special operations, performs special health examinations. In collaboration with medical institutions, on-site medical and nursing services are provided weekly to offer employees consultations, thereby improving the safety and health of the work environment. The Company has established the “Occupational Safety and Health Management Regulations” and “Safety and Health Work Rules,” which clearly stipulate pre-accident disaster prevention measures, emergency rescue guidelines, and procedures for reporting occupational accidents. To safeguard employee safety and health and promote occupational safety and health operations, the Company has designated one occupational safety and health manager and one business supervisor, along with several first-aid personnel. In addition, general occupational safety and health education and training courses are regularly conducted for employee participation. In 2025, a 3-hour education and training course was held, with 36 employees participating.					
			To implement fire extinguishing, notification, and evacuation training, the Company has designated fire prevention managers and conducts self-defense firefighting organization training plans every six months. In 2025, training was conducted on May 29, 2025, and December 18, 2025, with each session lasting 4 hours. In accordance with the Fire Services Act, the Company commissions external parties to perform annual fire safety inspections and fire safety declarations. In 2025, there were no cases of employee disability resulting from occupational accidents or fires.					
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Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(4) Has the Company established effective career development training programs for employees?	V		disability resulting from occupational accidents or fires. Access control management is implemented in the Company's office areas and plant facilities, with a strict 24-hour access control surveillance system in place. Contracts have been signed with security companies to maintain office security. In accordance with the Company's Labor Safety and Health Work Rules, drinking water dispensers are maintained every three months, and high- and low-voltage electrical equipment, air conditioning systems, fire-fighting equipment, and other facilities undergo annual maintenance and inspection. Company vehicles are serviced regularly according to mileage. (4) UIC values the career development of every employee. Whether new hires or current employees, all staff members are provided with relevant training programs to enhance their work quality and maintain a competitive edge in the job market. Training for new employees is divided into "General Training" and "Professional Training." "General Training" aims to familiarize employees with internal company regulations, promote awareness of sexual harassment prevention policies, provide general safety and health training, and introduce information system operations, among other topics. "Professional Training." focuses on understanding the organizational structure of their respective departments, job responsibilities, and acquiring the necessary professional knowledge. For current employees, UIC develops an "Annual Training Program" based on short-, mid-, and long-term development strategies, required professional skills at various levels, government regulations, health promotion topics, and leadership training for mid-to-senior managers. These training initiatives enhance employees' job skills, strengthen their physical and mental well-being, and drive UIC's continuous growth.	No significant deviation.
(5) Does the Company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy,	V		(5) Uniform Industrial Corp. is a company that passed ISO 9001 and ISO 14001 certification. We follow regulations for product production from the purchasing of materials to the completion of manufacturing. In terms of product service, Uniform provides customers with a complete product warranty service so that customers can obtain the most complete	No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
and marketing and labeling of products and services, and implement consumer protection and grievance policies? (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		warranty and the rapidest service. Besides, we provide an online complaint channel and contact details on our website to maintain the rights and interests of consumers. Based on product specification, the Company has obtained international PCI security certificate, MasterCard TQM (terminal quality management) quality certificate, and international credit card organization certification of VISA and MasterCard. We also implement it according to relevant regulations for different countries (FCC, CE, BSMI, etc.) as well as provide labelling. Due to the classification of industry and product attributes, the Company implements each item more carefully and pursues perfection. Because of the consideration of security for the banking industry, all the details meet international regulations. (6) The Company has established procedures such as the “Supplier Management Procedure” and the “Raw Material Procurement Operating Procedure” to provide clear guidelines for interactions between suppliers and the Company. Specific requirements, including delivery confirmation, quality standards, and intellectual property rights regulations, are stipulated in the purchase orders to avoid damaging the goodwill or interests of either party. The Company manages suppliers through a rigorous selection process, annual audits, performance evaluations, and by requiring suppliers to sign a Sustainable Development Commitment Letter. The Company expects all partners, including suppliers and contractors, to incorporate sustainability requirements into their daily supply chain management. All suppliers of the consolidated company in 2025 met the following conditions: • Supplier Evaluation: All suppliers must pass the supplier evaluation during the selection process to confirm that they are legally registered and have substantive business operations. • Annual Audit: Audits are conducted on aspects including quality, environmental protection, occupational safety and health, and labor rights. • Performance Evaluation: Suppliers are evaluated on quality, cost, delivery, and service. In addition to supervision, the Company maintains ongoing communication with suppliers to strive for excellence.	No significant deviation.

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			Sustainable Development Commitment Letter: In 2025, the Company continued to require suppliers to comply with GRI-related requirements. As of December 31, 2025, a total of 17 suppliers had signed the Sustainable Development Commitment Letter. In 2025, the Company assessed a total of 17 suppliers. Among them, only one supplier was rated as medium risk, with no high-risk suppliers identified. The Company will continue to monitor and track the medium-risk supplier.	
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?	V		5. According to the "Sustainable Development Action Plan for Listed Companies" announced by the Financial Supervisory Commission (FSC) in 2023, listed companies with a paid-in capital of less than NT\$2 billion will be required to prepare a sustainability report starting in 2025. Our company's 2025 Sustainability Report, prepared in accordance with the GRI Standards, is scheduled for publication in August 2026. However, the report has not yet obtained assurance or verification from a third-party certification.	No significant deviation.
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: In March 2025, the Board of Directors approved the amendments to the Company's 'Sustainable Development Best Practice Principles' to strengthen the implementation of corporate social responsibility. These principles serve as a framework for managing the company's economic, environmental, and social risks and impacts, ensuring continuous improvement. As of now, no discrepancies have been identified in the implementation of these principles.				
7. Other important information to facilitate better understanding of the Company's promotion of sustainable development: tant information to facilitate better understanding of the Company's promotion of sustainable development: (1) Environmental protection: A. Low-Carbon Transition Personnel Training: In response to net-zero transition trends, personnel were selected to attend courses on greenhouse gas inventory, product carbon footprint, and carbon management organized by the Industrial Development Bureau of the Ministry of Economic Affairs. Three individuals have passed the entry-level Net-Zero Carbon Planning Manager competency certification examination. B. Establishment of Greenhouse Gas Inventory and Management System The Company has partnered with professional consulting institutions to promote the ISO 14064-1:2018 greenhouse gas inventory plan, with specific implementation as follows:				

Item	Implementation status			Deviations from the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			• Launch and Education Training: Officially launched inventory guidance in 2025 and simultaneously conducted internal audit personnel training to ensure the inventory process complies with international standards and to establish independent audit capabilities. • Preparation and Internal Audit: Expected to complete the inventory ledger, report preparation, and internal audit operations in the second quarter of 2026 to ensure data quality and system compliance. • External Third-Party Verification: Verification is planned according to public company reporting requirements.	
			(2) Social Contribution and Public Welfare A. Encourage employees to demonstrate compassion by making monthly donations to organizations such as the Rare Disease Foundation of Taiwan, Genesis Social Welfare Foundation, and Stray Animal Home Foundation. Over the years, the Company has sponsored multiple children through the Taiwan Fund for Children and Families. In 2025, total donations amounted to NT\$53,003. B. Show care for vulnerable groups and support employment for persons with disabilities. In 2025, employees were invited to participate in a book donation activity, with proceeds donated to the Sunshine Social Welfare Foundation. C. Collaborate with Genesis Social Welfare Foundation by setting up three invoice donation boxes in the headquarters office building to facilitate employees' charitable contributions. D. Regularly promote and encourage employee participation in blood donation activities. In 2025, blood donation activities were participated in June, September, and December at the Tucheng Industrial Park Service Center. (3) Risks or Opportunities to the Community and Corresponding Measures A. The Company is committed to addressing risks and opportunities in the community, which not only reflects corporate social responsibility but also serves as an effective way to achieve win-win outcomes for the enterprise and the community. Through active participation in community affairs, the Company promotes sustainable development while bringing greater benefits to the community. B. The Company focuses on environmental protection and actively plans waste classification and reduction operations to reduce greenhouse gas emissions and protect water resources, striving to improve the environmental quality of the community and create a better living environment. C. The Company's operating location is in Tucheng District, New Taipei City. By creating employment opportunities and hiring local manpower, it promotes community economic development and helps establish a stronger local presence. D. In 2025, the Company had a total of 157 employees, of which 106 were hired from the Company's operating location, representing a ratio of 68%.C. Over the years, the company has sponsored several children through the Taiwan Fund for Children and Families, continuing to support children in need.	

Climate-related information

1.Implementation of Climate-Related Information

Item	Implementation status		
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities	The Sustainable Development Committee reports on climate change risk response to the Board of Directors at least once a year, with the Board overseeing implementation effectiveness. UIC's Sustainable Development Committee consists of three independent directors and operates under two subcommittees: Sustainable Environment Task Force, Social Responsibility & Corporate Governance Task Force. The Committee holds at least one meeting per year, where each task force leader compiles reports and discussion topics for review. During the meetings, the committee deliberates and makes resolutions on various sustainability matters, including formulating, promoting, and strengthening the company's sustainability policies, Developing and reviewing annual sustainability plans and strategies, Tracking, evaluating, and revising the implementation and effectiveness of sustainability initiatives, Overseeing sustainability-related disclosures, Reviewing the company's sustainability report.		
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	UIC identifies climate risk as one of its key operational risks. In order to fully understand the potential impacts of climate-related risks on the company's operations and development—as well as the opportunities they may create—UIC has identified relevant climate-related risks and opportunities. The company prioritizes the planning of response strategies and management measures for issues that could significantly impact financial performance, alter operational strategies or business models, or affect the broader value chain. Referring to the 2024 climate risk and opportunity matrix for short-, medium-, and long-term considerations, the company defines these time horizons based on a ten-year outlook for sustainable development: Short-term: 1–3 years · Medium-term: 3–5 years · Long-term: 6–10 years		
3. Describe the financial impact of extreme weather events and transformative actions.	Item	Financial Impact on the Company	Response Strategies
	Changes in Customer Behavior	The electronic payment, smart AI, and IoT product markets are evolving rapidly, with continuous market expansion, rapid technological advancements, and changing consumer preferences. These factors may cause fluctuations in product and service demand.	1. The company actively protects its R&D achievements and strengthens intellectual property capabilities. It has obtained more than 60 patents domestically and internationally and will continue developing innovative technologies to meet dynamic market and customer demands. 2. Continuous investment in expanding R&D teams to enhance project development capabilities, customize product designs, and increase diversified application support. In 2025, R&D expenditures reached NT\$72.24 million. 3.Ongoing process optimization to reduce failure costs, enhance product competitiveness, and maintain high product quality and on-time delivery rates.
	Rising Raw Material Costs	Climate change has caused raw material shortages and increased demand for low-environmental-impact materials. Additionally, the introduction of carbon tariffs in various countries has increased operational costs, with a moderate financial impact.	1.Continuously monitor carbon tariff regulations in different countries. 2.Seek competitive low-carbon suppliers through ESG supplier evaluations. 3.Implement management systems with no additional costs.
4. Describe how climate risk identification, assessment, and	Following the Risk Management Policy, the company has implemented the following: ● The Sustainable Development Committee evaluates climate risks as part of its ESG risk assessment.		

management processes are integrated into the overall risk management system.	● The Sustainable Development Committee discusses and approves major ESG and climate risks, with final approval by the Chairman of the Board. ● Based on the approved ESG and climate risks, the company sets execution strategies and targets. Starting next year, the company will report ESG and climate risk execution progress to the Board of Directors annually.				
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The company references the TCFD for climate-related scenario analysis, utilizing both qualitative and quantitative assessments to implement corresponding measures.				
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	The company is not part of a high carbon-emission industry; therefore, the overall impact of climate-related risks on operations is relatively limited. Moving forward, the company will gradually implement greenhouse gas (GHG) inventories in alignment with government policies, set carbon reduction targets, and conduct compliance training across departments. ed. Moving forward, the company will gradually implement greenhouse gas (GHG) inventories in alignment with government policies, set carbon reduction targets, and conduct compliance training across departments. The company also plans to begin evaluating options such as purchasing green electricity, installing solar-powered energy-saving equipment, and acquiring other forms of renewable energy. In response to the technological risks associated with the replacement of existing products by low-carbon alternatives, the company follows ISO 14064-1 for voluntary GHG inventory and control. This approach helps monitor carbon emissions and accelerate the development of greenhouse gas reduction plans.				
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Currently, the company has not implemented an internal carbon pricing policy.				
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	<table border="1"> <thead> <tr> <th>Reduction Target</th><th>Implementation Plan</th></tr> </thead> <tbody> <tr> <td>Compared to the Baseline Year (2025) Year 2030, reduce Scope 1 + Scope 2 emissions by 1%. Year 2040, reduce Scope 1 + Scope 2 emissions by 5%</td><td>Implement ISO 14064-1 certification plan, conduct GHG inventories, and analyze emission trends. Complete inventory report by 2026.</td></tr> </tbody> </table>	Reduction Target	Implementation Plan	Compared to the Baseline Year (2025) Year 2030, reduce Scope 1 + Scope 2 emissions by 1%. Year 2040, reduce Scope 1 + Scope 2 emissions by 5%	Implement ISO 14064-1 certification plan, conduct GHG inventories, and analyze emission trends. Complete inventory report by 2026.
Reduction Target	Implementation Plan				
Compared to the Baseline Year (2025) Year 2030, reduce Scope 1 + Scope 2 emissions by 1%. Year 2040, reduce Scope 1 + Scope 2 emissions by 5%	Implement ISO 14064-1 certification plan, conduct GHG inventories, and analyze emission trends. Complete inventory report by 2026.				
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	The company has obtained ISO 14001 Environmental Management System certification and continues to maintain its validity while implementing various energy-saving and carbon reduction initiatives within its facilities. These efforts effectively reduce pollution and environmental impact. In 2026, the company will conduct greenhouse gas (GHG) inventories following ISO 14064-1 and develop carbon reduction targets, response measures, and action plans based on inventory results.				

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

1-1-1Greenhouse Gas Inventory &1-1-2 Verification Status

Category	2024		2025		Verification Status
Scope 1	Total Emissions (Metric Tons CO ₂ e /year)	Intensity (metric tons CO ₂ e/million NT\$)	Total Emissions (Metric Tons CO ₂ e /year)	Intensity (metric tons CO ₂ e/million NT\$)	Not yet verified; verification is planned according to public company reporting requirements and is expected to be completed by the end of 2028.
Parent Company	58.7262	0.1583	55.3936	0.1659	
Scope 2	Total Emissions (Metric Tons CO ₂ e /year)	Intensity (metric tons CO ₂ e/million NT\$)	Total Emissions (Metric Tons CO ₂ e /year)	Intensity (metric tons CO ₂ e/million NT\$)	
Parent Company	535.1008	1.4423	499.9102	1.4967	

Note: 2024 revenue: NT\$371 million; 2025 revenue: NT\$334 million.

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

Reduction Target	Implementation Plan	Implementation Timeline
Baseline Year: 2025 Year 2030 Reduce Scope 1 + Scope 2 emissions by 1% Year 2040 Reduce Scope 1 + Scope 2 emissions by 5%	In 2024, the company will conduct greenhouse gas (GHG) inventories following ISO 14064-1 and develop carbon reduction targets, response measures, and action plans based on inventory results.	Year 2023~2030 Year 2031~2040
The company will start disclosing progress from 2026 using 2025 as the baseline year.		

1-3(7) Implementation status of ethical corporate management and deviation from the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
1. Establishment of ethical corporate management policies and programs				
(1) Does the Company have an ethical corporate management policy approved by its Board of Directors, and by laws 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?	V		(1) The Company has established “Ethical Corporate Management Principles” and “Procedures for Ethical Management and Guidelines for Conduct”. They have been revised in 2019 and were approved by the Board of Directors to request the personnel of the Company (including the Board of Directors) to comply with ethical principles and manage business activities. The above regulations also apply to the subsidiaries of the Company.	No significant deviation.
(2) Whether the Company has established an assessment mechanism for the risk of unethical conduct, regularly analyzes and evaluates, within a business conduct, 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/TPEX Listed Companies?	V		(2) The Company has established “Procedures for Ethical Management and Guidelines for Conduct” and “Measures for Handling Cases of Reporting Illegal, Immoral or Dishonest Conducts” and clearly specified in “Work Rules” that employees must not directly or indirectly provide, commit, request, or receive any improper interests or have other unethical conducts that violate integrity, are illegal, or violate fiduciary duty. In addition, we also strengthen the delivery of information involving business secret, non-competition, and protection of intellectual property rights.	No significant deviation.
(3) Does the Company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violation in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	V		(3) The Company has established “Procedures for Ethical Management and Guidelines for Conduct” and “Measures for Handling Cases of Reporting Illegal, Immoral or Dishonest Conducts” as well as review and revise according to the revision of relevant rules by the competent authority on a regular basis. We hope all the employees in the Company carry the attitude of ethical operation and adopt a zero-tolerance policy on any conduct or activity that violates the regulation.	No significant deviation.
2. Ethical management practice				
(1) Does the Company assess the ethics records of those it has business relationships with and include ethical	V		(1) The Legal Department of the Company implements strict control on the risk assessment for the contracting objects and content, such as establishing	No significant deviation.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
conduct related clauses in the business contracts?			provisions for ethical conduct. Any related party who is involved with unethical conduct will be terminated or cancelled the contract at any time.	
(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		(2) The Company has established a dedicated unit to promote corporate ethical management (Human Resource Management) and regularly reports the implementation status to the Board of Directors. The recent report to the board of directors was dated March 10, 2026. The relevant implementation status in 2025 as follows: The company continues to promote relevant issues to colleagues through various forms such as the company website and internal emails. For new employees, the HR will explain and emphasize its importance during new employee education and training to deepen colleagues' understanding of professional ethics and Perceptions of regulatory compliance. The Company provides orientation on the prevention of insider trading and related regulations regarding insider equity disclosure to newly appointed directors and managerial personnel. Within five days of their assumption of office, they are required to sign a declaration acknowledging awareness of the relevant laws and regulations applicable to insiders. Whistleblowing Channels and Investigation Management: The Company has established the “Procedures for Handling Reports of Illegal, Immoral, or Unethical Conduct” and set up an independent whistleblowing mailbox and hotline for employees, shareholders, and other stakeholders to express opinions or report dishonest behavior. The whistleblowing mailbox is managed by designated personnel who handle reports in a confidential manner, ensuring strict protection of the identity of the whistleblower and the content of the report.	No significant deviation.
(3) Has the Company established policies to prevent conflict of interest, provided appropriate communication and complaint channels, and properly implemented such policies?	V		(3) The Company specifies in “Rules of Procedure for Board of Directors’ Meetings” and “Ethical Corporate Management Practice Principles” that directors can state opinions and answer questions on the proposals that involves interest conflict to themselves or their legal representatives and might cause damage to the Company’s interests. However, they must not	No significant deviation.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(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?	V		participate in discussion and voting and shall avoid when discussion and voting are carried and are not allowed to exercise voting right on behalf of other directors. Employees can fully communicate with the Company through departmental meetings or employee opinion mailbox. The Company has established a dedicated stakeholder section on its corporate website, with a designated contact window responsible for direct communication with stakeholders. This ensures respect for and protection of their legitimate rights. Stakeholders may contact the Company at any time via phone or email. (4) The Company's financial statements are prepared in accordance with the International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs), and the related interpretations and interpretation announcements. All the financial reports are audited by certified public accountants to ensure the appropriateness of financial information disclosure. Internal audit personnel follow legal rules and business demands to carry out regular/ irregular audits in order to implement the internal control system, and regularly reports to the Audit Committee and the Board of Directors.	No significant deviation.
(5) Does the Company provide internal and external ethical corporate management training programs on a regular basis?	V		(5) The Company, in addition to publicly posting the relevant regulations on the corporate website for employees to access at any time, also emphasizes their importance in the new employee training manual. In 2025, a total of 17 new employees participated in 1 hour of online education and awareness training. Additionally, the 7 directors and 5 managerial personnel each received 30 minutes of education and awareness training. The content covered topics including corporate integrity operations, the scope of material inside information, confidentiality procedures, disclosure procedures, handling of violations, and prevention of insider trading. rial inside information, confidentiality procedures, disclosure procedures, handling of violations, and prevention of insider trading. ial inside information, confidentiality procedures, disclosure procedures, handling of violations, and prevention of insider trading.	No significant deviation.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
			The Company's directors and managerial personnel also attended awareness sessions organized by the competent authority, such as the "Insider Trading Prevention Seminar" or the "Legal Compliance Seminar on Insider Equity Transactions." In 2025, a total of 3 person-times participated, accumulating 9 hours. The course content included insider trading regulations, practical measures for preventing insider trading, and common violations/deficiencies.	
3. Implementation of complaint procedures				
(1) Has the Company established specific whistleblowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers?	V		(1) The Company has established "Measures for Handling Cases of Reporting Illegal, Immoral or Dishonest Conducts", provided whistle-blowing channels to deal with impeachment cases, and set independent reporting mailbox and hotline. In addition, the Company appointed the Audit Office as the dedicated unit to deal with impeachment cases.	No significant deviation.
(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?	V		(2) The Company has established "Measures for Handling Cases of Reporting Illegal, Immoral or Dishonest Conducts" and handling procedures for impeachment cases. Besides, the identity of whistle-blowers and the content will be kept fully confidential. Anyone who violates the regulations will be punished according to Reward and Punishment Rules, depending on the seriousness of plots.	No significant deviation.
(3) Has the Company adopted proper measures to protect whistle-blowers from retaliation for filing complaints?	V		(3) The Company handles impeachment cases confidentially, and it is investigated by an independent channel to fully protect whistle-blowers. The Company issues a written statement to confirm the confidentiality of the identity of whistle-blowers.	No significant deviation.
4. Strengthening information disclosure				
(1) 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		The Company has disclosed our "Ethical Corporate Management Practice Principles" on the Company's website and MOPS for investors to review. In addition, the Company has set up a dedicated Ethical Corporate Management section on official website and discloses relevant information on ethical corporate management in its annual report.	No significant deviation.
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: No deviation.				

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
6. Other important information to facilitate a better understanding of the status of operation of the Company’s ethical corporate management policies: (1) The Company follows Company Act, Securities and Exchange Act, Business Entity Accounting Act, relevant rules for listed companies, and other regulations related to other business behaviors as well as review internal rules at any time as the basis of implementing ethical management. (2) Please refer to “Ethical Corporate Management Practice Principles” on the Article of Association published in the Company’s official website (https://uicpaymentsinc.com/investor-relations).				

- (8) Other important information that is sufficient in enhancing the understanding of corporate governance implementation shall be disclosed:
- a. "Handling Procedures for Internal Significant Information" established to manage the Company's internal significant information has been informed to all directors, managers, and employees. The Procedures has been released on the Company's website (<https://uicpaymentsinc.com/investor-relations/>) under Procedures for Handling Material Inside Information in Articles of Association to avoid violation or insider trading.
 - b. The insiders of the Company, like newly appointed directors and managers, are given the latest version of "Rules of Equity Change Among Insiders of the Company and Notice to be Implemented" published by Taiwan Stock Exchange when they are on board in order to facilitate the compliance by insiders.

- (9) Items related to the implementation of the internal control system that need to be disclosed
1. Statement of Internal Control System: Please check the information at Market Observation Post System. → Single Company → Corporate Governance → Company Rules / Internal Control → Statement of Internal Control System. (<https://mops.twse.com.tw/mops/#/web/t06sg20>)
 2. If CPA was engaged to conduct a special audit of internal control system, provide its audit report: Not applicable.
- (10) 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. Material resolutions of the shareholders' meeting
The Company's general shareholders' meeting for 2025 was held on May 28th, 2025, in Tucheng District, New Taipei City. The resolutions by the attended shareholders and the state of implementation were as below:

Motion	Resolution	State of implementation
Ratification of the business report and financial statements (including consolidated statements) for 2024.	Approval votes: 47,775,292 Disapproval votes: 49,230 Invalid votes: 0 Abstention votes/ no votes: 655,656 The approval votes have exceeded the required votes, and the motion was approved as proposed.	It was approved by the resolution of the shareholders' meeting. The important information announced on the day was the material resolutions of the shareholders' meeting.
Ratification of proposal of earnings distribution for 2024.	Approval votes: 47,717,739 Disapproval votes: 106,786 Invalid votes: 0 Abstention votes/ no votes: 655,653 The approval votes have exceeded the required votes, and the motion was approved as proposed.	It was approved by the resolution of the shareholders' meeting and NT\$1 per ordinary share. Last record date was July 14, 2025 and distributed cash dividend on Aug. 5, 2025.
Amendment to the Company's "Articles of Incorporation"	Approval votes: 47,728,253 Disapproval votes: 107,442 Invalid votes: 0 Abstention votes/ no votes: 644,483 The approval votes have exceeded the required votes, and the motion was approved as proposed.	It was approved by the resolution of the shareholders' meeting. The important information announced on the day was the material resolutions of the shareholders' meeting. It was also registered and filed in Ministry of Economic Affairs on June 23, 2025.
By-election for Independent Director.	Election results: 1 independent directors: Ching-Wen Liao	It was also registered and filed in Ministry of Economic Affairs on June 23, 2025.
Lift the Prohibition on the Newly Appointed Independent Director from Participation in Competitive Business.	Approval votes: 47,705,510 Disapproval votes: 117,213 Invalid votes: 0 Abstention votes/ no votes: 657,455 The approval votes have exceeded the required votes, and the motion was approved as proposed.	It was approved by the resolution of the shareholders' meeting, and disclosed on MOPS.

2. Material resolutions of the board of directors' meeting

Date	Material motions	Resolution
2025/03/12 The 15 th Term, the 9 th Meeting	1.Approved the director remuneration distribution for 2024. 2.Approved the employee and director compensation distribution for 2024. 3.Approved the Company's business report and financial statements (including consolidated statements) for 2024. 4.Approved the earnings distribution for 2024. 5.Approved "Statement of Internal Control System" submitted according to the Company's internal control system in 2024. 6.Approved the Validation and Appointment of the Effectiveness and Independence of auditing Certified Public Accountants. 7.Amended to the Articles of Incorporation. 8.By-election for Independent Director. 9.The nomination and review of independent director candidates by the Company's Board of Directors. 10.Lift the Prohibition on the Newly Appointed Independent Director from Participation in Competitive Business. 11.The time, location, and relevant matters for the Company's shareholders' meeting in 2024. 12.Matters related to written proposals submitted by shareholders, reviewing standards, and operating procedures for the shareholders' meeting in 2024. 13.Matters related to the acceptance of shareholder nominations for independent director candidates at the Company's 2025 Annual General Shareholders' Meeting. 14.Establishment of the Company's "Review Guidelines for the Pre-Approval of Non-Assurance Services Provided by the Certifying CPA". 15.Matters related to the change of acting spokesperson.	Chairman inquired all the attended directors for the opinions on motions 1-15, and they were all approved as what proposed.
2025/05/07 The 15 th Term, the 10 th Meeting	1.Approved the change of Certified Public Accountants in coordination with internal adjustments of Baker Tilly Clock & Co. 2.Approved the Consolidated Financial Statement for the period ended March 31, 2025. 3.Approved on the Bank short-term Loan to the Company, as granted by Chang Hwa Commercial Bank Tucheng Branch. 4.Approved for the application of Bank Forward Exchange Agreement with Chang Hwa Commercial Bank, Tucheng Branch. 5.Amendment of the Company's "Table of Approval Authority". 6.Approved on the change of the Company's Head of Internal Audit.	Chairman inquired all the attended directors for the opinions on motions 1-6, and they were all approved as what proposed.
2025/08/06 The 15 th Term, the 11 th Meeting	1.Approved the Consolidated Financial Statement for the period ended June 30, 2025. 2.Approved on the Bank short-term Loan to the Company, as granted by Taiwan Bank Tucheng Branch. 3.Approved on the Bank Financial Derivatives to the Company, as granted by Taiwan Bank Tucheng Branch. 4.Approved the 2024 Sustainability Report of the Company.	Chairman inquired all the attended directors for the opinions on motions 1-4, and they were all approved as what proposed.
2025/11/12 The 15 th Term, the 12 th Meeting	1.Approved the Consolidated Financial Statement for the period ended September 30, 2025. 2.Define the scope of the Company's "non-executive employees". 3.Amendments to the company's 'Internal Control System' and 'Internal Audit Implementation Regulations.' 4.Audit plan for 2026 submitted by Audit Office. 5.Approved to Executive remuneration of 2024. 6.Approved on the change of the Company's General Manager. 7.Review of the compensation items for the Company's newly appointed managerial officers. 8.Approved on the participate in the cash capital increase of subsidiary, Sphere Corp.	Chairman inquired all the attended directors for the opinions on motions 1-8, and they were all approved as what proposed.

- (11) 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.

4. Information on the professional fees of the attesting CPAs:

- (1) The amounts of the audit fees and non-audit fees paid to the attesting certified public accountants and to the accounting firm to which they belong and to any affiliated enterprises as well as the details of non-audit service

Unit: NT\$ Thousand

Name of the company	Name of CPA	Period of audit	Audit fee	Non-audit fee	Total	Remark
Baker Tilly Clock & Co	Chia-Yu Lai	2025/01/01~ 2025/09/30	1,810	510	2,320	Non-audit fees include transfer pricing report、tax compliance audit and service fee.
	Li-Chen Peng					
	Wen-Cheng Tseng	2025/10/01~ 2025/12/31				
	Li-Chen Peng					

- (2) 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:
No such situation.
- (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: No such situation.

5. Information on the replacement of a certified public accountant:

1. Information regarding the former CPAs

Information regarding the former CPAs			
Date of replacement	Approved by BOD on March 10, 2026		
Reason for replacement and explanation	The internal rotation of the Baker Tilly Clock & Co		
Describe whether the Company terminated or the CPAs terminated or did not accept the engagement	Parties		CPAs
	Circumstances		The Company
	Terminated the engagement		Not available
	No longer accepted (discontinued) the engagement		
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	Not available		
Disagreement with the Company?	Yes		Accounting principles or practices
			Disclosure of financial reports
			Audit scope or steps
			Other
	NO	V	
	Specify details		
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.6.A)	None		

2. Information Regarding the Successor CPAs

Name of accounting firm	Baker Tilly Clock & Co
Names of CPAs	Wen-Cheng Tseng 、 Li-Chen Peng
Date of engagement	Approved by BOD on March 10, 2020
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	None
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the former CPAs	None

3. The reply letter from the former CPA regarding the Company's disclosures regarding the matters under Article 10.6.A and 10.6.B(c) of the Regulations: Not available.

6. Information that needs to be disclosed if the company's chairman, president, 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: None.

7. Any transfer of equity interests and pledge of change in equity interests during the most recent fiscal year or up to the date of publication of the annual report by a director, a supervisor, a managerial officer, and shareholders with a stake of more than 10 percent:

(1) State of transfer of equity interests by a director, a supervisor, a managerial officer, and shareholders with a stake of more than 10 percent: Please check the information at Market Observation Post System → Single Company → Equity Changes / Securities Issuance → Share Transfer Inquiry → Insider Shareholding Change Post-Reporting Form.(https://mops.twse.com.tw/mops/#/web/query6_1)

(2)Information on equity transfer: No counterparty in the transfer is a related party.

(3)Information on pledge of equity: No counterparty in the pledge is a related party.

8. Relationship information, if among the company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another:

March 29, 2026; Unit: shares; %

Name (Note 1)	Shares held		Shareholding of spouse and minor children		Total shareholding by nominee arrangements		Name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Remarks
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Title (or name)	Relationship	
Lianqing Investment Co., Ltd. Representative: Ba Lo	13,968,338	17.94%	—	—	—	—	None	None	—
Ba Lo	5,674,942	7.29%	2,186,728	2.81%	3,092,427	3.97%	Shu-Chen Fan Hao Lo Bang Lo Ching Lo	Spouse within two degrees of kinship	—
Fortune Investment Co., Ltd. Representative: Ba Lo	3,092,427	3.97%	—	—	—	—	None	None	—
Weigao Investment Co., Ltd. Representative: Si-Wun Li	2,340,000	3.00%	—	—	—	—	None	None	—
Shu-Chen Fan	2,186,728	2.81%	5,674,942	7.29%	—	—	Ba Lo Hao Lo Bang Lo Ching Lo	Spouse within two degrees of kinship	—

Name (Note 1)	Shares held		Shareholding of spouse and minor children		Total shareholding by nominee arrangements		Name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Remarks
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio	Title (or name)	Relationship	
Hao Lo	700,000	0.90%	—	—	—	—	Ba Lo Shu-Chen Fan Bang Lo Ching Lo	within two degrees of kinship	—
Bang Lo	660,000	0.85%	—	—	—	—	Ba Lo Shu-Chen Fan Hao Lo Ching Lo	within two degrees of kinship	—
Kuan-Sheng Ren	652,783	0.84%	—	—	—	—	None	None	—
Ching Lo	582,000	0.75%	—	—	—	—	Ba Lo Shu-Chen Fan Hao Lo Bang Lo	within two degrees of kinship	—
Hsin-Chu Wang	559,000	0.72%	—	—	—	—	—	—	—

Note 1: All of the top 10 shareholders should be listed, and the names of corporate/juristic person shareholders and their representatives should be listed separately.

Note 2: The shareholding ratio (%) is calculated as the total numbers of shares respectively held by the shareholder, their spouse and minor children, or through nominees.

Note 3: Disclose the relationships among the above-listed shareholders, including corporate/juristic person shareholders and natural person shareholders, in accordance with the provisions of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

9. The total number of shares and total equity stake held in any single enterprise by the company, its directors and supervisors, managerial officers, and any companies controlled either directly or indirectly by the company:

December 31, 2025; Unit: shares; %

	Investment by the Company		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
Uniform Industrial Corp. (USA) (UICU)	1,600,000	100.00%	—	—	1,600,000	100.00%
Newsline Holding Inc.	5,614,668	100.00%	—	—	5,614,668	100.00%
NewPOS Technology Corporation	5,030,635	96.74%	2,034	0.04%	5,032,669	96.78%
Sphere Corp.	2,900,000	100.00%	—	—	2,900,000	100.00%
SHINYU Corp.	—	—	1,000,000	100.00%	1,000,000	100.00%
Jishan Holdings	—	—	3,230,100	100.00%	3,230,100	100.00%
Beijing Jinlian Video Technology Co., Ltd.	—	—	—	100.00%	—	100.00%

Note: This refers to investee enterprises in which the Company makes long-term investment calculated according to the equity method.

10. Disclosure of sustainability-related financial information: As the Company's paid-in capital has not yet met the disclosure threshold, this disclosure is not applicable.

III. Information on capital raising activities

1. Capital and issuance of shares:

(1) Source of capital stock

Types of Shares

March 30, 2025; Unit: shares

Type of stock	Authorized capital			Remarks
	Outstanding shares (issued)	Unissued shares	Total	
Registered common stock	77,882,711	22,117,289	100,000,000	Listed stock

Formulation of capital

Unit: Shares; NTD

Year/ month	Issued price	Authorized capital		Paid-in capital		Remark		
		Shares	Amount	Shares	Amount	Sources of capital	Capital paid in by assets other than cash	Other
1983.10	10	6,000,000	60,000,000	6,000,000	60,000,000	Establishment	-	-
1989.11	10	8,000,000	80,000,000	8,000,000	80,000,000	Cash capital increase in 20,000,000	-	-
1993.08	10	8,000,000	80,000,000	8,000,000	80,000,000	Cash capital increase in 32,000,000	-	Capital reduction in 32 million to make up losses
1995.11	10	15,000,000	150,000,000	12,000,000	120,000,000	Cash capital increase in 40,000,000	-	-
1996.05	10	15,000,000	150,000,000	12,600,000	126,000,000	Capital increases out of earnings in 6,000,000	-	-
1997.05	10	15,000,000	150,000,000	13,860,000	138,600,000	Capital increases out of earnings in 12,600,000	-	-
1997.12	10	50,000,000	500,000,000	25,000,000	250,000,000	Capital increase of 111,400,000 in cash	-	-
1998.06	10	50,000,000	500,000,000	30,000,000	300,000,000	Capital increases out of earnings and paid-in capital in 50,000,000	-	-
1999.09	10	50,000,000	500,000,000	36,000,000	360,000,000	Capital increases out of earnings in 60,000,000	-	-
2000.09	10	50,000,000	500,000,000	42,000,000	420,000,000	Capital increases out of earnings in 54,000,000 Capital increases out of employee bonus in 6,000,000	-	-
2001.07	10	75,800,000	758,000,000	46,700,000	467,000,000	Capital increases out of earnings in 42,000,000 Capital increases out of employee bonus in 5,000,000	-	-
2002.06	10	75,800,000	758,000,000	52,270,000	522,700,000	Capital increases out of earnings in 46,700,000 Capital increases out of employee bonus in 9,000,000	-	-
2003.06	10	75,800,000	758,000,000	54,115,400	541,154,000	Capital increases out of earnings in 10,454,000 Capital increases out of employee bonus in 8,000,000	-	-
2004.04	10	75,800,000	758,000,000	57,485,705	574,857,050	Convertible bonds transferred to common stock in 33,703,050 shares	-	-
2004.06	10	75,800,000	758,000,000	57,490,328	574,903,280	Convertible bonds transferred to common stock in 46,230 shares	-	-
2004.08	10	75,800,000	758,000,000	54,836,328	548,363,280	Cancelled treasury stock to reduce capital in 26,540,000	-	-
2004.09	10	75,800,000	758,000,000	54,841,112	548,411,120	Convertible bonds transferred to common stock in 47,840 shares	-	-
2005.03	10	75,800,000	758,000,000	55,558,815	555,588,150	Convertible bonds transferred to common stock in 7,177,030 shares	-	-
2005.09	10	75,800,000	758,000,000	55,677,158	556,771,580	Convertible bonds transferred to common stock in 1,183,430 shares	-	-
2006.04	10	75,800,000	758,000,000	51,318,158	513,181,580	Cancelled treasury stock to reduce capital in 43,590,000	-	-
2006.08	10	75,800,000	758,000,000	53,884,066	538,840,660	Capital increases out of earnings 25,659,080	-	-
2006.09	10	75,800,000	758,000,000	57,821,070	578,210,700	Convertible bonds transferred to common stock 39,370,040	-	-
2006.12	10	75,800,000	758,000,000	58,084,542	580,845,420	Convertible bonds transferred to common stock 2,634,720	-	-
2007.03	10	75,800,000	758,000,000	58,120,470	581,204,700	Convertible bonds transferred to common stock 359,280	-	-
2007.04	10	75,800,000	758,000,000	58,240,230	582,402,300	Convertible bonds transferred to common stock 1,197,600	-	-
2007.09	10	75,800,000	758,000,000	62,317,046	623,170,460	Capital increases out of earnings 40,768,160		
2008.05	10	75,800,000	758,000,000	61,910,046	619,100,460	Cancelled treasury stock to reduce capital 4,070,000		
2008.10	10	100,000,000	1,000,000,000	65,005,549	650,055,490	Capital increases out of earnings 30,955,030		
2009.01	10	100,000,000	1,000,000,000	62,072,549	620,725,490	Cancelled treasury stock to reduce capital 29,330,000		

Year/ month	Issued price	Authorized capital		Paid-in capital		Remark		
		Shares	Amount	Shares	Amount	Sources of capital	Capital paid in by assets other than cash	Other
2022.04	10	100,000,000	1,000,000,000	68,965,781	689,657,810	Convertible bonds transferred to common stock 68,932,320		Approved by Shou Shang Zi No. 11101054380 by Ministry of Economic Affairs on April 25, 2022
2022.06	10	100,000,000	1,000,000,000	69,637,713	696,377,130	Convertible bonds transferred to common stock 6,719,320		Approved by Shou Shang Zi No. 11101086480 by Ministry of Economic Affairs on June 15, 2022
2022.09	10	100,000,000	1,000,000,000	75,171,274	751,712,740	Convertible bonds transferred to common stock 55,335,610		Approved by Shou Shang Zi No. 11101164660 by Ministry of Economic Affairs on September 19, 2022
2022.11	10	100,000,000	1,000,000,000	77,526,984	775,269,840	Convertible bonds transferred to common stock 23,557,100		Approved by Shou Shang Zi No. 11101226970 by Ministry of Economic Affairs on November 28, 2022
2023.03	10	100,000,000	1,000,000,000	77,756,230	777,562,300	Convertible bonds transferred to common stock 2,292,460		Approved by Shou Shang Zi No. 11230047640 by Ministry of Economic Affairs on March 27, 2023
2023.05	10	100,000,000	1,000,000,000	77,851,091	778,510,910	Convertible bonds transferred to common stock 948,610		Approved by Shou Shang Zi No. 11230085770 by Ministry of Economic Affairs on May 23, 2023
2023.08	10	100,000,000	1,000,000,000	77,882,711	778,827,110	Convertible bonds transferred to common stock 316,200		Approved by Shou Shang Zi No. 11230164260 by Ministry of Economic Affairs on Aug. 24, 2023

Note 1: Please provide the information for the current year until the publication date of the annual report.

Note 2: Please remark on the effective (approval) date and document number for the capital increase.

Note 3: Stock issued with the amount lower than the par value should be remarked in an outstanding method.

Note 4: Stock amount deducted with currency claims, skills, and business reputation should be specified as well as remarked the type and amount of deduction.

Note 5: Any private fund shall be remarked in an outstanding method.

(2) Information related to shelf registration: Not applicable.

(3) List of major shareholders:

March 29, 2026; Unit: shares

Shares		
Name of major shareholder	Shares held	Shareholding ratio
Lianqing Investment Co., Ltd.	13,968,338	17.94%
Ba Lo	5,674,942	7.29%
Fortune Investment Co., Ltd.	3,092,427	3.97%
Weigao Investment Co., Ltd.	2,340,000	3.00%
Shu-Chen Fan	2,186,728	2.81%
Hao Lo	700,000	0.90%
Bang Lo	660,000	0.85%
Kuan-Sheng Ren	652,783	0.84%
Ching Lo	582,000	0.75%
Hsin-Chu Wang	559,000	0.72%

Note: List of major shareholders: List all shareholders with a stake of 5 percent or greater, and if those are fewer than 10 shareholders, also list all shareholders who rank in the top 10 in shareholding percentage and specify the number of shares and stake held by each shareholder on the list.

(4) Company's dividend policy and implementation status

1. Dividend policy

The Company is currently at the phase of business growth, and the industry is under a rapid change of prosperity and development trend. It requires constant funds for investment, R&D, and a solid financial structure to create competitive advantages. Therefore, in the consideration of the medium- and long-term business growth and the demand of investment activities as well as balance with the goal of solid financial structure, no less than 10% of the distributable earnings shall be allocated each year as dividends to shareholders. However, if the accumulated distributable earnings are lower than 5% of paid-in capital, it will not be distributed. When distributing shareholder dividends, it can be either in cash or in stock. The cash dividend must not be lower than 10% of total dividends. If the cash dividend per share is lower than \$0.5, it will not be distributed but should be given stock dividend instead.

2. Dividend distributions proposed at the most recent shareholders' meeting:

The earnings distribution for 2025 is as below. It has been approved by the resolution at the meeting of Board of Directors on March 10, 2026. After it is approved by the regular shareholders' meeting on May 27, 2026, the Chairman will set up the ex-dividend date.

Unit: NTD

	Amount
Retained earnings at the beginning of the period	188,873,149
Add: Changes in remeasurements of the defined benefit plans for the period	62,616
Deduct: Net loss after tax for the period	(84,547,688)
Deduct: Statutory surplus reserve withdrawn	(27,114,138)
Distributable earnings	77,273,939
Distribution item:	
Deduct: Shareholders' cash dividends (NT\$0.1/ per share)	(7,788,271)
Unappropriated earnings at the end of the period	69,485,668

(5) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting:

Not applicable. There is no stock dividend distribution proposed at the shareholders' meeting.

(6) Compensation of employees, directors, and supervisors:

1. The percentages or ranges with respect to employee, director, and supervisor compensation as set forth in the Company's Articles of Incorporation:

If the Company has profits by the end of the fiscal year, no less than 5% should be allocated as employee compensation and no more than 5% for director compensation. However, if the Company still has accumulated losses, the amount of losses should be reserved first. No less than 20% of the employee compensation amount in the preceding paragraph shall be given to non-executive employees.

2. The basis for estimating the amount of employee, director, and supervisor compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period:

The estimation basis for employee compensation and remuneration to directors and supervisors is no less than 5% of income before tax in the current year after deducting employee compensation and remuneration to directors and supervisor of the year as employee compensation and no more than 5% of that as remuneration to directors and supervisors. However, if the Company still has accumulated losses, the make-up amount should be reserved in advance.

If there is any difference between the actual distributed amount in the next fiscal year and the estimated amount, it should be handled as changes in accounting estimate. The impact of the change should be recognized as the gain (loss) for the next fiscal year.

3. Information on any approved by the Board of Directors of distribution of compensation to employees, directors, and supervisors:

The employee compensation and director compensation for 2025 has been approved through the resolution of Board of Directors on March 10, 2026. The relevant information is as below:

(1) The Board of Directors proposes not to distribute employees' and directors' remuneration this year as it generated pre-tax losses in 2025.

(2) The amount of employee compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employee compensation: None.

4. The actual distribution of employee, director, and supervisor compensation for the previous fiscal year (2024):

(1) Actual distribution:

The provision of employee compensation for 2024 was NT\$(the same below) 5,500,000 and \$280,000 for director remuneration. The amount of estimation is the same as the actual amount distributed.

(2) If there is any discrepancy between the actual distribution and the recognized compensation, please state the discrepancy, cause, and how it is treated:

There is no discrepancy between the actual distribution and the recognized compensation.

(7) Status of the company repurchasing its own shares: None.

2. Information on the Company's issuance of corporate bonds: None.

3. Implementation of preferred shares: None.

4. Implementation of global depository receipts: None.

5. Implementation of employee share subscription warrants: None.

6. Implementation of new restricted employee shares: None.

7. Implementation of new shares in connection with mergers or acquisitions of shares of other companies: None.

8. Company's capital allocation plans and its implementation: None.

IV. Overview of operations

1. Description of the business

(1) Scope of business

1. Business items:

- 1.CC01030 Electric Appliance and Audiovisual Electric Products Manufacturing
- 2.CC01080 Electronic Parts and Components Manufacturing
- 3.CC01110 Computers and Computing Peripheral Equipment Manufacturing
- 4.CC01990 Electrical Engineering and Electronic Machinery Equipment Manufacturing
- 5.F113020 Wholesale of Electrical Appliances
- 6.F113050 Wholesale of Office Machinery and Equipment
- 7.F113990 Wholesale of Other Machinery and Equipment
- 8.F213010 Retail Sale of Household Appliance
- 9.F213030 Retail Sale of Computers and Clerical Machinery Equipment
- 10.F213990 Retail Sale of Other Machinery and Tools
- 11.F401010 International Trade
- 12.I301010 Software Design Services
- 13.I301020 Data Processing Services
- 14.I301030 Digital Information Supply Services
- 15.JE01010 Rental and Leasing
- 16.CC01101 Restrained Telecom Radio Frequency Equipment and Materials Manufacturing
- 17.I501010 Product Designing
- 18.F113070 Wholesale of Telecom Instruments
- 19.F213060 Retail Sale of Telecom Instruments
- 20.F401021 Restrained Telecom Radio Frequency Equipment and Materials Import
- 21.IZ99990 Other Industry and Commerce Services Not Elsewhere Classified
- 22.JZ99990 Other Services Not Elsewhere Classified
- 23.ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

2. Major products and the relative weight of each product:

Unit: NT\$ Thousand

Main product	2025		2024	
	Business income	Weight of the business	Business income	Weight of the business
Card reader	327,267	66.00%	435,700	73.03%
Integrated card reader	772	0.16%	746	0.13%
Cheque reader	5,540	1.12%	4,043	0.68%
Point-of-sale terminal	8,263	1.67%	2,405	0.40%
Personal password identifier	38,286	7.72%	18,601	3.12%
Decoded IC	11,699	2.36%	19,078	3.20%
Others	103,978	20.97%	116,004	19.44%
Total	495,805	100.00%	596,577	100.00%

3. New products planned for development:

Products for electronic trading:

- (1) UIC700UIC710X Unattended Payment Reader: A multifunctional unattended card reader compliant with PCI-SRED standards, featuring a color display and multiple communication interfaces including Ethernet, MDB, Wi-Fi, and LTE to meet the application needs of various industries such as electric vehicle transportation payments, self-service ticketing machines, transportation card reading, and vending machines. Integrated with UIC Connect and cloud services, it provides value-added product applications, further enhancing the overall competitiveness of the solution.
- (2) A10 PCI V6.x: An upgraded version of the existing A10 series financial payment terminal compliant with PCI-PTS 6.x standards, supporting secure PIN entry and a color display panel, with multiple communication interfaces including LAN, Wi-Fi, and LTE. Through PCI-PTS standard mechanisms, it effectively protects sensitive data during transactions, reducing risks of hacker attacks, data breaches, and fraud. It is suitable for high-security and high-end financial application scenarios.
- (3) MFC245: Supports magnetic stripe cards and contactless card reading, capable of reading MIFARE cards and supporting BLE wireless transmission. It features a transparent body design with RGB color lighting display that can present visual effects according to different application scenarios. It is applicable to entertainment-type machines in the gaming industry.
- (4) MCH100 (anti-EAS): A customized anti-electromagnetic interference (anti-EAS) magnetic head module, provided for POS (Point of Sale) membership management system applications. It assists merchants in managing customer information, purchase history, points, discounts, and other data to deliver better customer service and enhance marketing effectiveness.

(2) An overview of the industry

1. Current status and development of the industry:

Briefly speaking, “electronic payment” refers the industry that promotes and manages money transaction through a digital approach. Because of technological progress and changes of consumer behaviors, the industry has experienced significant growth and transformation. Followings are description of key dimensions:

A. Key components: A) Payment service providers (PSPs): Companies that provide services of processing electronic payments, including credit card and debit card transactions, bank transfer, and mobile payments. B) Mobile wallet and application program: Downloading application program of payment information on the mobile device to realize contactless payment through near-field communication (NFC) technology. C) Online payment channel: It is a platform to deal with authorization and payment processing for online stores to act as an intermediary between stores and banks. D) Banks and financial institutions: Traditional banks are important components in the area of electronic payments and provide online banking and electronic fund transfer service.

B. Trend and innovation: A) The emerging of contactless payment: The transformation of contactless payment is significant, especially during the pandemic of COVID-19, to realize a faster and more secured transaction. B) The rise of FinTech: FinTech companies deliver innovation in payment solutions and provide more efficient and more friendly services than traditional banks. C) Significant increase on the usage rate of mobile payment: The popularity of smart phones leads to the sharp increase of mobile payment solutions, like Apple Pay, Google Pay and APPs in specific areas. D) Integrating AI and machine learning (ML): Enhancing fraud detection, personalized customer experience, and automatic transaction process. E) The expansion of cross-border payment: Simplifying international transaction, reducing costs, and enhancing speed are very important in the area of e-commerce. F) Cryptocurrency and blockchain:

Digital or virtual currency that uses encryption technology to protect security and uses blockchain to implement decentralized control and transaction records.

C. Challenges: A) Security issues: Along with the growth of electronic payment, risks of information leakage and network attack are also rapidly increased. It requires more advanced security measures. B) Regulatory compliance: Navigating in the environment with complicated financial regulations, anti-money laundry (AML) standards, and requirements of knowing your customers (KYC). C) Technical differences: Eliminating differences on technical adaptability in different areas and population to ensure the acceptance to electronic payment system. D) Consumer privacy: Finding balance of demands between convenience and protection of consumers' personal information.

D. Future prospect: The future of the electronic payment industry is likely to be affected by continuous technical innovation, greater emphasis on security and privacy, and the integration of user-oriented payment solutions. It is estimated to be developed along with 5G connection, IoT integration, and even wide adoption of cryptocurrency and blockchain technology. The goal of the industry is to create a global payment ecology system that is seamless, safe and inclusive.

2. The links between upstream, midstream, and downstream segments of the industry supply chain:

Products of card swiping and electronic trading

In the field of electronic payment applications, our company plays the role of a hardware manufacturer and supplier of financial electronic payment terminal devices, further extending to a Payment Turnkey Solution. The upstream components for our products include parts for and related to magnetic head, integrated circuit, printed circuit board, liquid crystal display, and control keyboard. The manufacturing process is to install relevant components in the printed circuit board before assembling magnetic read/ write head, magnetic card track, motor, liquid crystal display, and control keyboard in right order and test it to ensure quality. Currently, our key component suppliers are excellent suppliers that have worked with us for a long time. The standardized or customized components they provide all meet the design of our Company, comply with the specification and requirements, and achieve the quality demanded by customers.

All of our main products are designed, developed, and manufactured in Taiwan. After the manufacturing department purchases product materials from our upstream suppliers, they will be directly manufactured, assembled, tested, and packed in our plant and then put into the warehouse. Our downstream customers and target markets are mainly system integrators or agents in Europe or America. They have to assist financial institutions and terminal stores to complete functions for transaction and data processing between products and main computer systems. As for the downstream "One-Stop Payment Solution" (Payment Turnkey Solution), the Payment application requires the integration of various frontend and backend technologies; data security and compliance technologies (such as PCI DSS, P2PE, Tokenization, L3 certification, etc.); and communication and networking technologies (including API integration with Payment Gateways and Processors, WebSocket, SSL/TLS encryption protocols, and cloud technologies) to ensure the security, stability, and efficiency of the payment process.

3. Development trends for products:

The trend of product development in the electronic payment industry is evolved rapidly along with technology advance as well as the change of consumer habits, and regulatory policies. The followings are development trends of some key products:

(A) Contactless and mobile payments: Along with the popularity of smart phone,

contactless payment methods, like near-field communication (NFC), are getting more and more popular. Mobile wallets and application programs, like Apple Pay, Google Pay and Samsung Pay, are getting popular due to the convenience and security.

- (B)Biometric: More and more places integrate biotechnology, like fingerprint scanning, facial recognition, and voice identification, into electronic payment systems to enhance security.
- (C) Cross-border payment solutions: Because of increasing demands on high-efficient and cost-effective cross-border payment solutions, FinTech start-up companies and traditional financial institutions are focusing on lowering the time and cost for international transaction.
- (D)AI is Poised for a Breakthrough in Payments: With the continuous evolution of the payment industry, ultra-high-speed payment processing is on the horizon. The integration of 5G and AI will make real-time payments more efficient than ever. Artificial intelligence (AI) and machine learning (ML) are being leveraged for fraud detection, risk management, and personalized customer experiences. These technologies analyze transaction data, identify patterns, and help prevent fraudulent activities, enhancing both security and efficiency in digital payments.
- (E)Integration with e-commerce platforms: The seamless integration of payment systems and e-commerce platforms is essential. The main point is to create a shopping experience that is friction free, including one key checkout and embedded payment solutions.
- (F)Internet of Things (IoT) payments: IoT devices, like smart watch, fitness ring, and even smart home equipment, has been given payment functions to initiate new application cases and convenience.
- (G)Customization and personalization: We provide customized payment solutions to satisfy specific demands from different industries, enterprises, and consumer. It becomes a key differentiated factor in the market.
- (H) Blockchain and cryptocurrency: The integration of blockchain technology provides higher transparent and security. Although cryptocurrency is still at the relative initial stage in terms of being widely accepted commercially, it is explored to be used as a payment method, especially in cross-border transactions.
- (I)Regulatory technology: Along with more and more complicated regulatory environment, the demand on technology solutions that help enterprises effectively comply with regulatory requirements is increasing every day, such as anti-money laundry (AML) and customer recognition (KYC) procedures.

These trends indicate that the electronic payment industry is moving toward safer, more efficient, and user-friendly payment solutions. They also highlight the importance of leveraging emerging technologies to enhance the overall payment experience.

4. Competition for products:

The main customers for products of electronic trading at the moment are “system integrator” (SI), and they are the leader of the whole package of solutions. They provide software and hardware to construct the whole system as well as technical integration service between interfaces. The hardware equipment is mainly supplied by peripheral equipment manufacturers. Currently, financial trading terminal equipment manufacturers all move towards the development of modular, thin, and multi-functional products for hardware. In terms of software, we developed specifications for different cards as well as support drivers and application interfaces for different platforms in order to enhance added value and competitiveness of our products.

The main overseas competitors for the manufacture of “terminal equipment for card transaction” in the products of hardware are Verifone (U.S.A.), Ingenico (France),

PAX (Hong Kong), Newland (China), Magtek (U.S.A.), IDT (U.S.A.), and Nayax (Israel). Domestically, other than Uniform Industrial Corp., there are also some other manufacturers providing relevant terminal equipment for financial trading. Over the past few years, products from mainland achieved good performance in their establishment in European, American, and Latin American markets.

(3) Overview of technologies and R&D

1. Research and development expenditures

Unit: NT\$ Thousand

Year	2025	2024
Amount	72,245	77,850

2. R&D performance

Products of electronic trading

New products in 2025:

- (1) BEZEL8-S (ESD/WAC): A customized product supplied to the North American, Latin American, and European markets for applications including vending machines, EV charging stations, self-service laundromats, and car washes.
- (2) BEZEL8-SP Series: Features a color screen with expanded composite function support, including LAN / Wi-Fi / LTE / MSR / ICC / QR / MDB interfaces, and is supplied to the North American market for applications such as charging stations, self-service laundromats, self-service car washes, vending machines, and others.
- (3) UIC680EZ (SEM): A customized product supplied to the North American and Latin American markets for EV charging station applications.
- (4) A10/UIC680FGP: EMV certification extended, with completed updates to EMV and Card Brand certifications, continuing to supply to leading vending machine manufacturers in Europe and the Americas.

New products in 2024:

- (1) BEZEL8-S series : Completed 3 customized products and provided them to the North and Central and South American markets for applications such as EV charging piles, self-service laundry and car wash machines.
- (2) BEZEL8-SP series : Offer a color display with enhanced multifunctional support, LAN / Wi-Fi / LTE / MSR / ICC / QR / MDB..., and provided them to the North and American markets for applications such as EV charging piles, self-service laundry and car wash machines and vending machine.
- (3) UIC680EZ : Completed 1 customized products and provided them to the North American, Central and South American markets for EV charging pile applications.
- (4) UIC680FG: Extension of EMV certification, updating EMV and card brand certifications to continuously serve leading vending machine manufacturers in Europe and the U.S.

3. Performance of patent

To protect R&D performance and enhance intellectual property capability, the Company is active in patent application for technology we developed. There are around 60 pieces of patent approved at home and abroad. We will continue developing and innovating patented technology this year.

(4) Long- and short-time business development plans

Short-term business development plans:

1. Production strategy

- (1) Streamline production processes and operational methods to enhance overall production efficiency and reduce labor costs.
- (2) Expand sourcing channels for long-lead-time key materials of flagship products, and establish a strategic inventory preparation mechanism to ensure stable material supply.
- (3) Train production line personnel in multi-functional capabilities to increase workforce scheduling flexibility and maximize overall production capacity.

- (4) Strengthen the design and implementation of automated fixtures and tooling to improve production line efficiency, while reducing the proportion of direct labor input through automation.
2. Marketing strategy
 - (1) Focus on developing markets where our market share is lower, like Japan, Latin America, Middle East, and South Asia.
 - (2) Plan co-exhibition and invite strategic partners to develop local markets and real-time service networks to fully establish the regional bridgehead.
 - (3) Strengthen product vertical integration through combining upstream and downstream strategic partners to cultivate niche markets and develop applications and solutions for specific industry. For example, with the high market share and customer basis we have in the EV charging stations, we will further develop our products into total solutions to assist the enhancement of competitiveness for our customers.
 - (4) Grasp the trend of close connection between POS and the payment industry and reinforce the integration demands of POS system in software and hardware applications for “payment” as well as adjust product strategy in order to seize the opportunities brought by the change.
 - (5) The advantage of POS software under the development by the Company and its subsidiary is provided for the “advanced payment” industry; it is a payment flow service with verification mechanism.
 - (6) Strengthen connectivity with the payment ecosystem by leveraging AI to dynamically process multi-channel payment integration, seamlessly merging online and offline payment experiences. This provides consumers and merchants with more payment options and enhanced user experiences.
3. Direction of product development
 - (1) Continue developing diversified integrated solutions for contactless NFC mobile payments and credit card transactions.
 - (2) Develop and maintain various series of payment products compliant with the latest PCI and EMV standards.
 - (3) Integrate smart card and financial card transaction technologies to provide a more convenient and secure payment experience.
 - (4) Actively enter the Mobile Payment application market and expand into diverse payment scenarios.
 - (5) Fully deploy Unattended Payment Solutions and deeply penetrate various vertical application markets.
 - (6) Offer lightweight and highly flexible customized designs to enhance product quality, service efficiency, and customer satisfaction.
 - (7) Develop UIC Connect carrier and platform integration capabilities to strengthen the connectivity between devices and services.
4. Scale of operation and financial coordination
 - (1) Strengthen the marketing for electronic trading products and smart home products to increase business revenue.
 - (2) Strengthen valid information output and application for finance and accounting to assist enhancing the efficiency of each operating unit.
 - (3) Increase fund-raising channels and participate in projects of government subsidy to reduce capital cost.

Long-term business development plans:

1. Production strategy

- (1) In coordination with new product development plans, relevant departments participate early in the R&D phase for material selection and mass production design recommendations to enhance design for manufacturability.
- (2) In response to the ongoing impact of U.S.-China and international trade export controls, actively promote supply chain risk diversification strategies by

establishing multiple supply sources for key materials to improve overall supply chain resilience.

- (3) Strengthen the development of production fixtures and tooling as well as the introduction of automated inspection to enhance process stability and production efficiency.
- (4) Enhance process re-integration and workflow simplification to optimize operational procedures, thereby improving production efficiency, reducing labor costs, and elevating product quality.

2. Marketing strategy

- (1) Strengthening cashless payment turnkey solutions and providing assisted API through acquiring hardware, software, and cloud service so that providers can seamlessly construct and embed customized solutions to existing systems.
- (2) Demonstrating project value; for specific ethnic groups and small business shops, we make the recommendation or demonstrate solutions that can simplify business operation costs, improve customer experience, and realize performance increment through their specialty and their users.
- (3) Focusing on self-service kiosk solutions and maintaining flexibility to adapt to emerging payment technology. We provide reliable, fast, and safe kiosk self-service applications and integrate various payment services for retailing and fast-service restaurant chain stores to offer consumers seamless experience.
- (4) Vertical integration. Along with the stores in the main market, America, for the Company adopting contactless payment during the epidemic, the market has a strong demand for payment terminals. Over the past year, the Company has become a business partner for more acquirer banks, payment service providers, and independent sales organizations (ISO).
- (5) Strengthening innovation and technology, we attempt adopting cutting-edge technology of AI, machine learning, and IoT, to develop advanced solutions that satisfy current and future market demands.
- (6) Strengthening subscription and value-added services, we provide a business model that is based on subscription to obtain continuous revenue flow. We also offer value-added service, such as membership scheme for shops, analysis services, or financial management tools for consumers.

3. Direction of product development

- (1) Continue investing in foundational technologies and R&D related to contactless payments and other payment solutions.
- (2) Continue planning products and related services required for applications in the unattended market.
- (3) In response to various market applications, further develop software value-added offerings.
- (4) Provide stable device carriers as the foundation for the development and platform integration of UIC Connect, strengthening the connectivity capabilities between devices and services.

4. Scale of operation and financial coordination

- (1) Focus on the development of electronic trading products and smart home products both.
- (2) Continue strengthening professional financial abilities to meet the financial planning and implementation management demands for expansion of business scale and sustainable management.

2. Market as well as production and marketing overview:

(1) Market analysis:

1. Main areas for the sale of products:

Unit: NT\$ Thousand

Area	Sales amount in 2025		Sales amount in 2024	
	Sales amount	Percentage	Sales amount	Percentage
Asia	96,959	19.56%	68,005	11.40%
America	338,091	68.19%	436,579	73.18%
Europe	57,838	11.67%	84,336	14.13%
Oceania	2,218	0.44%	7,135	1.20%
Others	699	0.14%	522	0.09%
Total	495,805	100.00%	596,577	100.00%

2. Demand and supply conditions for the market in the future:

Electronic Payment Products

The supply-demand situation for markets of the electronic payment industry will be affected by several key trends and market dynamics in the future:

- A. The emerging of instant payments and digital wallets. The innovation of instant payments and the emerging of digital wallets significantly stimulate the growth in the electronic payment industry. Specifically, the continuous growth of e-payment transaction in certain geographical areas (like Asia) shows consumers' payment preference towards more instant options as well as mobility orientation.
- B. The growth of cross-border payments. The transaction amount of cross-border payments is increasing. Among them, consumer payments (including C2B and C2C) presents a growth of double digits. It reveals increasing demands on high-efficient and safe cross-border payment solutions.
- C. Market regionalization and localization. Due to the factor of geopolitics, more and more countries and regions pay greater attention to regional and local regulatory mechanism of payment infrastructure. It might cause increasing complexity on more local payment solutions as well as local laws and requirements.
- D. Technology modernization. Along with the emerging of instant payments, open banking, and cloud technology, the electronic payment industry is carrying out structural changes in core systems and infrastructure.
- E. Regional differences. Different regions all over the world are experiencing changes of payment methods at different speed. For example, North America accounts for important ratio in global digital payment markets. It is contributed by advanced technology infrastructure, high internet penetration rate, and consumers who master a variety of technology. Mobile payment resolutions, like Apple Pay, Google Pay and Samsung Pay, are very popular in the region. In some African countries, mobile wallet infrastructure is everywhere and compatible with each other. It reflects the rapid change towards cashless and electronic payments.
- F. A payment era that is rapidly changing. The payment industry currently is entering so-called "Decoupled Era". In this era, the connection between payments and traditional bank accounts is less and less, but it integrates more digital ecological systems. The era may witness more integration of payments with customers' lifestyle and behaviors.
- G. The competition among payment platforms is intensifying. More third-party payment platforms are emerging, continuously launching innovative products to meet diverse user needs. The trend of collaboration between financial institutions and technology companies is becoming increasingly evident, jointly driving the advancement of electronic payment services.

H. Compliance with PCI and EMV Standards. The three main card-issuing organizations in the world (VISA, MasterCard and JCB) regulate their banks, members, and stores to use PCI-certified products only. Therefore, verification related to PCI will become the key factor of success or failure for the competition between professional EFT POS providers. According to the Nilson Report, international credit cards issued by card-issuing institutions that are circulated in the world are around 4.2 billion cards (more than 80% are VISA and Master Card). More than 70% of them are chip cards with EMV specification. Besides, there are more than 100 million sets of terminal card equipment in the world. More than 50% of them accept EMV chip cards. International organization, like VISA and Master Card, update EMV requirements and PCI security level ever year to ensure plastic currency a reliable and convenient tool for transaction. It then achieves a new market of fast replacement for card renewal and front-end equipment.

3. Positive and negative factors for future development:

Positive factors

Electronic payment products

- A. Policy and Regulatory Support: Many countries are actively promoting digital payment initiatives and establishing regulations to provide a clear framework for secure and efficient transactions.
- B. Technological Innovation and Digital Infrastructure: Technologies such as 5G, Internet of Things (IoT), blockchain, and Artificial Intelligence (AI) continue to advance. Digital infrastructure, including high-speed networks and cloud services, is continually improving, driving the widespread adoption of electronic payments. Additionally, innovations in blockchain, AI, and mobile technologies are transforming payment methods and processes.
- C. The growth of e-commerce: The expansion of online shopping markets promotes the demand of high-efficient and safe electronic payment solutions.
- D. Economic digitalization: Global transformation towards digital economy creates more business opportunities for electronic payments.
- E. The changes of consumer preference: More and more consumers choose to use contactless and mobile payments, especially young generations.
- F. Globalization: The growth of international trade and cross-border transaction promote the demand of multi-function payment solutions
- G. Geopolitics: “Technology War” used by United States to sanction Chinese enterprises shows no sign to stop. The payment industry becomes a sensitive industry because of seizing users’ multiple information. For us, which set our production base in Taiwan, it creates a favorable factor in competing for orders from customers in Europe and in America.

Negative factors

Electronic payment products

- A. Security and risk of fraud: Along with the growth of digital payments, risks of information security threat and fraud are increasing. Issues such as hacking, data breaches, and misuse of personal information are frequent, causing users to have concerns about the privacy protection of their personal information and financial data.
- B. Regulatory challenge: Differences in regulations across countries create obstacles for the promotion of electronic payments in cross-border business. Foreign exchange controls, anti-money laundering regulations, and other legal requirements increase compliance costs for businesses.
- C. Disparities in Adoption Rates: In remote areas or developing countries, insufficient internet infrastructure makes it difficult to promote the widespread adoption of electronic payments. Additionally, some older adults or traditional consumers may find it challenging to embrace digital payment tools.

D. Dependence on Technology and Risk of System Failures: Electronic payments are highly dependent on internet connections and technological platforms. System failures or network interruptions may lead to payment failures, affecting the user experience.

E. Market saturation: In some developed areas, the market competition is tense. New entrants face greater entry barriers.

Coping strategy:

Strengthening cyber security and fraud prevention: We invest the latest security technology, like multi-factor authentication, encryption technology, and fraud detection system. Complying regulatory regulations: We continue following and adapting to local regulatory requirements in different countries in order to operate legally and effectively. Strengthening privacy protection: We implement strict data protection measures to safeguard consumers' privacy security. Innovation and differentiation: We develop innovative payment solutions to stand out in the competitive market.

(2) Usage and manufacturing processes for the main products:

1. Usage of the main products

(1) Magnetic card reader:

Primarily used in Point of Sale (POS) terminal systems, as well as for bank debit cards, credit cards, and charge card transactions. It is also suitable for membership cards, employee cards, and access control/security systems.

(2) Integrated magnetic card reader:

Primarily used in Point of Sale (POS) terminal systems and applications related to bank debit cards, credit cards, and charge cards.

(3) Integrated IC card reader:

Primarily used in Point of Sale (POS) terminal systems and for bank debit card, credit card, and charge card transaction applications.

(4) Contactless card reader:

Primarily used in Point of Sale (POS) terminal systems, supporting the reading of contactless credit cards/charge cards issued by international organizations, including VISA PayWave, Mastercard PayPass, American Express ExpressPay, and Discover/Diners Club D-PAS.

(5) Credit/ debit card payment terminal:

Primarily used in Point of Sale (POS) terminal systems and for bank debit card, credit card, and charge card applications. It provides secure Personal Identification Number (PIN) input functionality.

(6) Financial password identifier:

Primarily used in Point of Sale terminal systems and bank debit card, credit card, and charge card systems. Its function is to input and authenticate personal identification numbers.

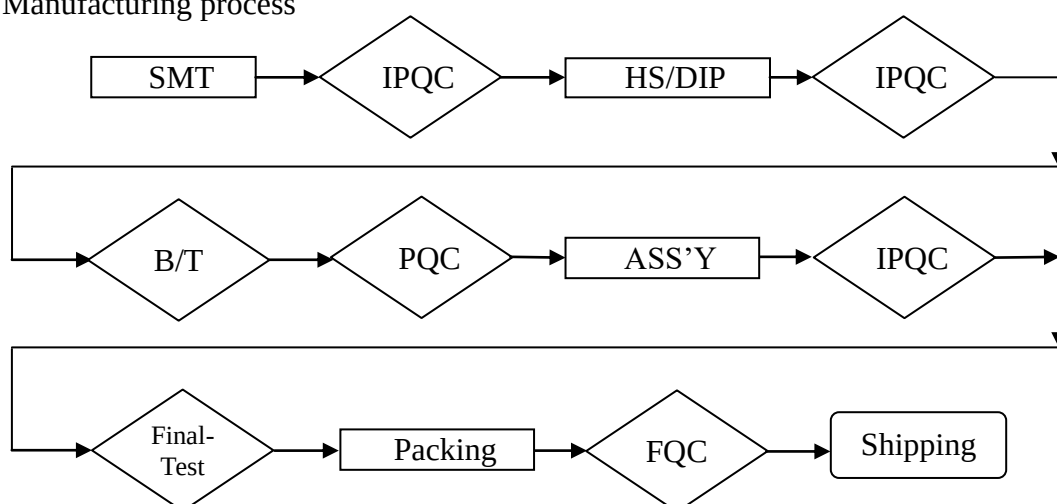
(7) Card reader for kiosk and encrypted pin pad:

Primarily used in electronic commerce information kiosks (Kiosk), self-service equipment, Automated Teller Machines (ATM), and value-added application devices.

(8) Cheque reader:

Primarily used by banks and financial institutions for reading and processing check and bill of exchange data.

2. Manufacturing process



(3) Supply situation for the main materials:

Name of the main material	Main suppliers
Magnetic head	Techreco, MTI
Printed circuit board (PCB)	ExPlus, Cheer Time, Plotech, Golden Sum
Integrated circuit (IC)	Toneling, World Peace, WT, Arrow, Avnet, Future, Microchip
Cable	Chirue, Wanshun, Goalray, SUNCA
Optoelectronic element	Emerging Display, Qianle, Nan Ya, APEX Science & Engineering
Plastics and hardware	Chenggong, Yuan Jiuh, Cher Dar, Dong Shing

(4) A list of any suppliers and clients accounting for 10 percent or more of the Company's total procurement (sales) amount in either of the two most recent fiscal years

1. Information on main suppliers in the most recent two fiscal years

Unit: NT\$ Thousand

Year	2025				2024			
Item	Name(Note 1)	Amount	Percentage of annual net purchases (%)	Relationship with the issuer	Name (Note 1)	Amount	Percentage of annual net purchases (%)	Relationship with the issuer
1	Supplier A	15,892	14.96	None	Supplier A	15,480	11.97	None
2	Others	90,364	85.04	None	Others	113,875	88.03	None
3	Net purchases	106,256	100.00		Net purchases	129,355	100.00	

Note: List all suppliers accounting for 10 percent or more of the Company's total procurement amount in the 2 most recent fiscal years and the amounts bought from each and the percentage of total procurement accounted for by each. If the company is prohibited by contract from revealing the name of a supplier, or a trading counterparty is an individual person who is not a related party, it may use a code in place of the actual name.

2. Information on major customers for the most recent two fiscal years

Unit: NT\$ Thousand

Year	2025				2024			
Item	Name (Note 1)	Amount	Percentage of annual net sales(%)	Relationship with the issuer	Name (Note 1)	Amount	Percentage of annual net sales(%)	Relationship with the issuer
1	Customer A	129,888	26.20	None	Customer A	205,826	34.50	None
2	Others	365,917	73.80	None	Others	390,751	65.50	None
3	Net sales	495,805	100.00		Net sales	596,577	100.00	

Note 1: List all suppliers accounting for 10 percent or more of the Company's total procurement amount in the 2 most recent fiscal years and the amounts bought from each and the percentage of total procurement accounted for by each. If the company is prohibited by contract from revealing the name of a supplier, or a trading counterparty is an individual person who is not a related party, it may use a code in place of the actual name.

Note 2: The cause of changes of increase or deduction is the change of market trend and the customers' demand for products.

3. The number of employees employed for the more recent two fiscal years, and during the current fiscal year up to the date of publication of the annual report, their average years of service, average age, and education levels:

Year		2024	2025	Unit: people Up to March 31, 2026
Number of employees	Staff	124	127	127
	Worker	33	30	28
	Total	157	157	155
Average age		46 years old	46 years old	46 years old
Average years of service		11.83 years	11.86 years	11.94 years
Education level	PhD	0%	0%	0%
	Master	17.20%	18.47%	18.06%
	University	53.50%	54.14%	55.48%
	Senior high school	19.75%	22.93%	19.35%
	Below senior high school	9.55%	4.46%	7.11%

4. Disbursements for environmental protection:

The Company has had no penalties for environmental pollution in the past three years. It is committed to integrating ESG principles into its core operations and has been actively investing in climate risk management. In the coming year, the Company plans to continue allocating environmental capital expenditures toward energy-saving equipment and greenhouse gas inventories.

Based on the commitment UIC made to protect the Earth's environment, as well as in response to international product environmental trends and to meet customer requirements, the Company continues to study and implement regulatory requirements from the European Union, the United States, China, Japan, and other countries. We also maintain ISO 14001 environmental management system certification to ensure the soundness and effective implementation of our environmental protection system. Details are as follows:

1. EU regulations

In response to the RoHS Directive, products exported to the EU must not contain excessive amounts of restricted substances, including lead (Pb), cadmium (Cd), mercury (Hg), hexavalent chromium (Cr+6), polybrominated biphenyls (PBB), and polybrominated diphenyl ethers (PBDE). Four additional plasticizers were added to the restricted list in 2019. UIC has established relevant regulations, implementation schedules, testing standards, and detailed enforcement rules. We have also implemented control mechanisms for processes and material part numbers in SMT, hand-soldering lines, assembly lines, and maintenance/inspection groups.

To comply with the WEEE Directive's 3R ratio requirements (Reuse/Recycling rate > 65%, Recovery rate > 75%), we have introduced green design specifications, reduced the use of hazardous substances, implemented easy-to-disassemble design, and established a 3R evaluation system. These measures incorporate environmental protection concepts from the design stage to improve product reuse efficiency and performance.

2. USA regulations

The main rules in the United States are based on California Proposition 65, with content similar to RoHS requirements. To ensure compliance, these regulations have been fully implemented and incorporated into the Company's internal rules. In addition, the Company introduced eco-design management procedures for energy-using products in 2011 to reduce energy consumption caused by products. We have carried out product examinations and modified power supply designs according to these principles. All implementations were completed in 2015. Subsequent new product development projects have followed the same procedures for product planning and design to enhance the green value of our products and satisfy customer demands and the Company's commitment to environmental protection.

On August 22, 2012, the U.S. Securities and Exchange Commission (SEC) approved the final rule under Section 1502 of the Dodd-Frank Wall Street Reform and Consumer

Protection Act concerning “conflict minerals.” This provision requires U.S. listed companies to conduct reasonable due diligence and, where appropriate, more rigorous examination to determine whether their products contain conflict minerals in the supply chain or production process. Companies must also annually disclose whether such minerals originate from or contribute to revenue for illegal armed groups in the Democratic Republic of the Congo (DRC) and its neighboring countries. The conflict minerals covered include tantalum (Ta), tin (Sn), tungsten (W), and gold (Au). Although the Company does not directly purchase minerals, the components procured from suppliers may contain metals originating from the DRC or neighboring countries. Since 2013, UIC has received customer requests for conflict mineral surveys. We have completed comprehensive reviews of all existing suppliers and have included conflict mineral due diligence as a mandatory item for new supplier onboarding.

3. Regulations in China

The Chinese government promulgated the “Administrative Measures for the Restriction of Hazardous Substances in Electrical and Electronic Products” and its related sub-regulations in 2006. These mainly regulate the types and concentration limits of hazardous substances, similar to the EU RoHS Directive. However, the implementation details differ significantly from those in Europe and the United States, including the absence of exemption clauses, catalogue-based management, labeling methods for hazardous substances, and evaluation of environmentally safe service life. Accordingly, the Company conducts case-by-case compliance reviews for products sold in China and has established control and labeling systems to ensure all products meet regulatory requirements.

4. ISO14001 environmental management system certification

To ensure the completeness and proper implementation of the Company’s environmental protection system, UIC has maintained ISO 14001 environmental management system certification since November 2006, following successful audits and certification by TÜV Rheinland Taiwan. The certification has remained valid for many years, with ongoing efforts to achieve environmental protection goals and continuous improvement of internal processes, thereby fulfilling corporate social responsibility. The latest validity period is from June 23, 2023, to June 22, 2026.

Guided by its commitment to global green environmental protection and customer needs, UIC continues to actively invest in R&D and enhancement of products and processes while strictly complying with international regulatory requirements and staying updated on global regulatory and technological developments. This ensures the effective fulfillment of the Company’s three core commitments: Enhancement of Environment, Management of Green UIC, and Prevention of Pollution.

5. Promotion of environmental protection information and internal communication

In recent years, global warming and extreme climate phenomena have intensified, prompting international climate summits and continuous updates to domestic and international environmental regulations, standards, and industry trends. The Company places great importance on environmental information and the risks and opportunities arising from climate change. In addition to conducting greenhouse gas inventories and disclosing inventory and verification information in accordance with the Financial Supervisory Commission’s planned timeline, the Quality Assurance unit is responsible for collecting relevant information and delivering presentations on topics such as the EU Carbon Border Adjustment Mechanism, national carbon fee policies, and organizational greenhouse gas inventories. This ensures that personnel across all functional units are fully informed of environmental information to identify the risks and opportunities involved in the organization’s transition to a low-carbon economy.

6. Product carbon footprint verification

In response to the global warming crisis, UIC continuously seeks ways to reduce the environmental impact caused during product manufacturing, production, and consumer use. Carbon footprint refers to the direct and indirect carbon dioxide emissions generated throughout a product’s lifecycle—from raw material acquisition, manufacturing,

distribution and transportation, use, to final disposal. For enterprises, a thorough understanding of all possible greenhouse gas emission pathways across the product lifecycle is essential before determining and implementing carbon reduction strategies, thereby mitigating the product's carbon footprint.

The Company selected its representative product, UIC680, and, through concerted efforts of internal departments and suppliers, completed a product carbon footprint inventory. The inventory was subsequently verified by TÜV Rheinland Taiwan. UIC680 has become a contactless card reader compliant with international standards for product carbon footprint and lifecycle assessment.

Through the product carbon footprint inventory, the Company analyzed carbon emissions across all stages—raw material extraction, product manufacturing, distribution, consumer use, and disposal. The results indicated that raw material acquisition and manufacturing stages contribute the most significant emissions. In the future, the Company will continue to focus on reduction planning and actions in these two stages.

5. Labor relations:

- (1) List any employee benefit plans, retirement systems, and the status of the implementation, and the status of labor-management agreement

1. Measures of employee benefits

- (1) Labor insurance: Labor insurance will be provided to employees on the first day reported to work.
- (2) National health insurance: National health insurance will be provided to employees on the first day reported to work.
- (3) Group insurance: Group insurance will be provided to employees on the first day reported to work.
- (4) Regular health examination: The Company holds an employee health examination regularly every year, and it will be fully funded by the Company.
- (5) On-site doctors and nurses: We work with medical institutions to arrange the service of on-site medical and nursing personnel for employee health consultation. Besides, we hold courses related to environmental safety and health regularly and encourage employees to participate.
- (6) Training courses: To enhance professional competence and release work pressure of employees to achieve the required tasks, the Company irregularly holds internal training or assigns employees to participate in external training. The cost of external training courses will be fully funded by the Company.
- (7) End-of-year bonus: It will be issued before Chinese New Year based on employee performance and the state of operation of the Company.
- (8) Employee dividend: It will be distributed according to employee position, performance, and service of years.
- (9) Cash gift: It will be provided for Dragon Boat Festival and Moon Festival.
- (10) Annual trip: The Company will subsidize part of the expenses for domestic and overseas trips.
- (11) Special leave for new employees: New employees will be entitled to holiday benefits better than the regulation specified in Labor Standards Act after being on board for three months.

2. Establishment of the employee welfare committee

It deals with various employee welfare measures, including subsidies for marriage, funeral, giving birth, hospitalization, traditional holidays, company trip, and club activities, as well as stars café to enhance exchange among employees and relieve their tension, and increase employee adhesion.

3. Employees' continuing education and training

To enhance professional competence and release work pressure of employees to achieve the required tasks, the Company irregularly holds internal training or assigns employees to participate in external training. The cost of external training courses will be fully funded by the Company.

4. Retirement systems and the status of implementation

The Company established its retirement system in 1987 in accordance with the Labor Standards Act and relevant regulations. It also set up the Supervisory Committee for Labor Retirement Reserve Fund, which has been approved and recorded by the New Taipei City Government. The Company commissions actuaries to calculate and accrue pension liabilities on a monthly basis. Additionally, 2% of the total monthly payroll is appropriated and deposited into the Labor Retirement Reserve Fund special account at the Bank of Taiwan. As of the end of 2025, the accumulated balance in this account was NT\$7,469 thousand.

In response to the government's new labor pension scheme, for employees who opt into the new system, the Company contributes 6% of their monthly salary as labor pension contributions, which are deposited into individual labor pension accounts established by the Bureau of Labor Insurance. In 2025, the total labor pension contributions made by the Company and its subsidiaries for employees amounted to NT\$8,078 thousand.

5. The status of labor-management agreement and measures for preserving employees' rights and interests

The Company invites the representatives from labor and management regularly every three months for a labor-management meeting. Before the meeting, representatives from both parties submitted proposals for employee welfare measures and rights. Other than actual discussion on proposals during the meeting, the management team will also report the current state of Company's business operation for labors to understand the situation. Through two-way communication, it enhances harmony between labor and management.

- (2) Losses suffered by the Company in the most recent two fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and future, and measures being or to be taken: None.

6. Cyber security management

- (1) Describe the cyber security management framework, cyber security policies, concrete management programs, and investments in resources for cyber security management.

1. Purpose of Cyber Security Policy

The Company is committed to protecting all forms of information generated from its operations by ensuring the confidentiality, integrity, and availability of such information, and safeguarding it from malicious or accidental intrusion, damage, or leakage. Information assets are critical to the continuity of the Company's daily operations. Therefore, information assets must be protected with varying levels of priority based on their importance. This enables the effective allocation of resources to achieve maximum cyber security effectiveness and supports the implementation of the Company's cyber security initiatives.

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2. Scope of Application

- A. All employees of the Company, contractors, and relevant personnel.
- B. All information assets, including hardware, data, software, documents, and personnel.

3. Cyber security management framework

- The chief information officer concurrently takes the post of information security manager to be in charge of coordinating with each department, as a whole, as well as establishing and regularly discussing and updating operating procedures or

information security operation to ensure the implementation of information security policies.

- The manager of each department is responsible for the custody of information assets under the department to ensure it is under proper protection. Besides, they should supervise the implementation of various information security regulations, procedures, or mechanisms in the daily operation.
- Managers in charge of information security shall inspect information systems and network equipment irregularly. If there is any non-conforming matter, it should be listed in “Non-Conforming Information Security Matter and Improvement Schedule” and propose improvement proposals and the date of completion to submit to General Manager for approval before reporting to the Chairman and the Board of Directors.
- The Company reports the execution status of its cyber security management to the Board of Directors annually.

4. Cyber security policies

- Preventing the risk of information security and reducing the impact caused by information security incidents.
- Protecting the information of the Company and avoiding unauthorized access and modification to ensure correctness and completeness.
- Enhancing the availability of information systems and equipment to ensure the normal operation of information systems.
- Executing risk evaluation mechanism of information security and enhancing effectiveness and timeliness of information security management.
- Implementing information security educational training, promoting employee awareness on information security, and strengthening recognition of relevant responsibility.

5. Concrete management programs for information security

- Conduct regular information security education and training sessions, as well as social engineering email drills, to raise employees' awareness of information security and strengthen their understanding of related responsibilities.
- Established “Password Complexity and Screen Protection Measure Regulations”. With system explanation and requirements, we request employees to change network password every 90 days as well as the lockup when the screen is idle for more than 10 minutes. It can only be unlocked by entering the network password.
- Established “Information Security Incident Reporting and Handling Procedures”. Information security incidents are classified into four levels with description of handling procedures and responsibilities to deal with information security incidents timely.
- Established “Regulations Governing Information Security on Employees, Visitors, and Suppliers” as the standards for information security. It can be divided into “General Information Security Regulations” and “Important Information Security Regulations” as the accordance for employees, visitors, and suppliers to follow.
- Established “Email and Network Communication Management Methods” to ensure the Company provides employees email and the network is used for normal purposes.
- Important information systems or equipment should establish proper backup or monitoring mechanisms. It should implement “Disaster Recovery Exercise Plan” once every year and keep the relevant record to maintain its availability.
- Personal computers and servers should be installed antivirus software, and the system should be forcibly implemented the update of virus pattern. It is forbidden to use unauthorized software.
- Conduct regular social engineering drill to enhance employees’ awareness on fishing emails/BEC scan emails/ ransomware emails to verify the level of employees’ awareness towards information security.

- Obtained the updated international information security certification, NF EN ISO/IEC 27001:2023 / ISO/IEC 27001:2022, for "Payment Services and Cloud Systems (including the Electronic Invoice System) Implementation, Maintenance, and Operations." The certification is valid from June 4, 2024, to June 3, 2027, with regular third-party audits to ensure compliance with the verification standards.
4. Investing in Information Security Management Resources
- This year, a 3-hour "Information Security Education and Training" session was held, with a total of 28 participants, including managers and employees.
 - The IT department regularly publishes information security announcements to communicate key security regulations and precautions.
 - This year, the status of information security implementation was presented to the board of directors on March 10, 2026.
 - Phishing and social engineering exercises via email were conducted in April and October this year.
 - The firewall and NAS devices have been upgraded to enhance information security protection levels.
 - Backup architecture mechanisms have been established for core systems and network management systems.
 - In July of 2025, the Company adopted the Smart AD management platform. Any changes to AD host accounts, groups, or group policies will trigger immediate email notifications to IT personnel, preventing ransomware intrusions and unauthorized privilege escalations.
 - In July of 2025, the IT Department installed a network-based temperature and humidity monitoring device in the server room. Through this network-based temperature and humidity monitor, when preset temperature or humidity thresholds are exceeded, real-time push notifications are sent to mobile phones via the APP. It also allows viewing of the latest temperature and humidity trend charts through the cloud-based APP.
 - The potential applications of AI tools in future information security have been evaluated.
- (2) List any losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonably estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.

7. Important contracts: None.

V. Review and analysis of the company's financial position and financial performance, and a listing of risks

1. Financial position

Comparison of Financial Position

Unit: NT\$ Thousand

Item \ Fiscal year	2025	2024	Difference	
			Amount	%
Current assets	941,994	1,083,876	(141,882)	(13.09)
Property, plant and equipment	170,072	174,216	(4,144)	(2.38)
Intangible assets	3,634	5,478	(1,844)	(33.66)
Other assets	203,240	224,900	(21,660)	(9.63)
Total assets	1,318,940	1,488,470	(169,530)	(11.39)
Current liabilities	209,354	171,697	37,657	21.93
Non-current liabilities	22,706	45,807	(23,101)	(50.43)
Total liabilities	232,060	217,504	14,556	6.69
Stock capital	778,827	778,827	0	0.00
Capital reserve	147,988	146,565	1,423	0.97
Retained earnings	186,871	318,865	(131,994)	(41.39)
Other equity	(27,114)	26,706	(53,820)	(201.53)
Non-controlling equity	308	3	305	10,166.67
Total equity	1,086,880	1,270,966	(184,086)	(14.48)

Explanation for the item of significant changes:

- 1.The decrease in intangible assets: It was because of amortization.
- 2.The increase in current liabilities: It was due to an increase in accounts payable for material purchases.
- 3.The decrease of the non-current liabilities: It was because of the reversal of deferred income tax liabilities.
- 4.The decrease of the retained earnings: It was because of the distribution of dividends and the loss in 2025.
- 5.The decrease in other equity: It was because of the unrealized value of financial assets measured by the fair value through other comprehensive income or loss.
- 6.The increase in non-controlling equity: It was because of increase in minority equity.

2.Financial performance

A. The main reasons for any material change in operating revenues, operating income, or income before tax during the past 2 fiscal years

Unit: NT\$ Thousand

Item \ Fiscal year	2025	2024	Difference	
			Amount	%
Operating revenue	495,805	596,577	(100,772)	(16.89)
Operating cost	285,525	329,391	(43,866)	(13.32)
Gross profit	210,280	267,186	(56,906)	(21.30)
Operating expense	306,850	292,128	14,722	5.04
Operating loss	(96,570)	(24,942)	(71,628)	287.18
Non-operating income (loss)	(6,035)	84,223	(90,258)	(107.17)
Net profit (loss) before tax	(102,605)	59,281	(161,886)	(273.08)
Deduct: income (benefit) tax	(18,115)	(3,807)	(14,308)	(375.83)
Net profit (loss) after tax	(84,490)	63,088	(147,578)	(233.92)

Analysis and explanation of the changes on the ratio of increase or decrease:

- 1.The decrease in operating revenue, operating cost, gross profit, and operating loss: It was due to reduction in orders in 2025, resulting in lower sales volume. Accordingly, both costs and expenses decreased in line with the decline in sales. The Company is currently actively seeking customers from different markets and segments to address this situation.
- 2.The decrease in Non-operating income (loss): This is mainly due to profit from the disposal of investment properties in 2024, as well as the changes in foreign exchange gains and losses resulting from the continuous appreciation of the New Taiwan Dollar in 2025.

3. The decrease in income (benefit) tax: It was due to the recognition of deferred income tax expense as a result of the loss in fiscal year 2025.

B. Provide a sales volume forecast and the basis therefor, and describe the effect upon the company's financial operations as well as measures to be taken in response

The projected sales volume is based on factors such as the Company's sales targets, changes in the overall economic environment, market demand conditions, industry development trends, and order intake status. Please refer to the "A report to the Shareholders." The Company does not anticipate any material uncertainties affecting its future financial and operational performance. Please refer to "IV. Overview of operations".

3. Analysis of cash flow

(1) Liquidity analysis for the most recent two years

Fiscal year Item	2025	2024	Ratio of increase (decrease) %
Cash flow ratio	19.05	19.33	(1.44)
Cash flow adequacy ratio	108.71	125.35	(13.27)
Cash reinvestment ratio	(0.68)	(3.39)	(79.94)

Analysis and explanation of the changes on the ratio of increase or decrease:

The decrease of cash reinvestment ratio: It was because the decrease of operating revenue and cash dividend, causing the decrease of net cash inflow from business activities.

(2) Corrective measures for insufficient amount of cash and liquidity analysis: There is no such situation in the Company.

(3) Analysis of cash liquidity for the coming year

Unit: NT\$ Thousand

Cash balance at the beginning	Estimated net cash flow from business activities in the whole year	Estimated net cash flow from investment and fund-raising activities	Cash balance (insufficient) amount	Corrective measures for insufficient cash	
				Investment plan	Investment plan
572,239	(86,220)	(40,779)	445,240	—	—

Analysis of cash flow in the year:

- (1) Business activities: It is estimate there will be profits from operating revenue in 2026, and it generates cash outflow after deducting payments for goods, business expenditure and income tax.
- (2) Investment activities: It is the estimate of cash outflow caused by the acquisition of property and plant equipment.
- (3) Fund-raising activities: It is the estimate of cash outflow caused by the repayment of the long-term loans due and the issuance of cash dividends, causing the cash outflow from fund-raising activities.

4. The effect upon financial operations of any major capital expenditures during the most recent fiscal year: None.

5. The company's reinvestment policy for the most recent fiscal year, the main reasons for the profits or losses generated, the plan for improving re-investment profitability, and investment plans for the coming year:

Reinvestment company	Purpose of investment	Main reason for profits (losses)	Improvement plan
Uniform Industrial (USA)Corp.	To actively expand markets in Europe and in USA as well as enhance business scale	The Company's main business premise in USA	—
Newsline Holding Inc.	To expand reinvestment business	Engage with no operating behavior now	—
NewPOS Technology Corporation	To expand reinvestment business	Under the adjustment of operation framework	Actively develop new business scope and invest R&D for relevant products (services)

Reinvestment company	Purpose of investment	Main reason for profits (losses)	Improvement plan
Sphere Corp.	To expand reinvestment business	Development of new products	—
SHINYU Corp.	To expand reinvestment business	2024Q4 incorporated and currently in active operation.	—

6. Analysis of risk management:

- (1) The effect upon the company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future:

Effect: 95% of the Company's products are exported. The main area of exports is Europe and the USA, accounting for 79.86% of net sales. The ratio of materials bought by the Company is around 41.96%. Although materials purchased from overseas absorb part of the exchange position of exportation, the change of exchange, on a whole, still generates a risk to the operation.

Response measures to be taken in the future:

- Financial personnel keep close contact with banks and collect information related to exchange rates to keep alert of the trend of exchange rates in order to respond to the risk caused by the change in exchange rate.
 - Choose a good time to deal with foreign exchange settlement in advance or pay off the loan in foreign currency.
 - Provide quotation for export in USD, if possible, to absorb part exchange position of export and reduce the risk of the change of foreign exchange rate.
 - Remark on the selling price adjustment along with the change of foreign exchange rate in the quotation or the process of signing sales contracts to protect due profits.
- (2) The company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future.
- The Company did not get involved with any behavior related to high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions in the most recent year.

- (3) Research and development work to be carried out in the future, and further expenditures expected for research and development work:

Products to be developed in the future:

Electronic trading products:

- UIC710X Unattended Payment Reader: Color touchscreens have become a market trend, so our products need to enhance impact resistance (IK) and protection (IP) ratings and complete all necessary testing. More effort must be invested in design, material selection, production processes, testing, and maintenance. In addition, the machine's anti-tampering mechanism must pass PCI SRED certification, which will require more R&D expenses during the sample testing phase. For devices operating in extreme environments, we also need to allocate resources to ensure the products are durable, safe, and reliable. Greater R&D expenses will be required during the sample testing phase.
 - Ongoing Upgrade and Maintenance of EMV Kernel and EMV Testing Equipment: The upgrade of the EMV Kernel and maintenance of testing tools are essential steps to ensure secure operation of payment terminals and compliance with industry standards. As payment technology advances, keeping the EMV Kernel up to date with the latest version and using the most current testing tools is critical to ensuring transaction security and regulatory compliance.
 - Deepen Customization Flexibility, Build Sufficient Cloud and Network Expertise, and Leverage Shared Platforms and Common Kernel Foundations to Achieve Flexibility and Cost Reduction: Deepen customization flexibility, accumulate sufficient knowledge in cloud and networking, and utilize shared platforms and Common Kernel foundations to achieve greater flexibility while reducing costs.
- (4) Effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response:
- Ordered by Financial Supervisory Commission in Taiwan, banks must not accept virtual asset

service provider (VASPs) as stores of credit card transaction. It reveals the cautious approach towards cryptocurrency from the government in Taiwan. Although it effectively stop purchasing cryptocurrency by credit card in Taiwan, it induces discussion on wider impact towards the payment industry. This kind of regulations might restrain the selection of consumers and make credit cards more like traditional consumer payment tool. It might obstruct the adoption of cryptocurrency which is the future trend in daily transaction. Meanwhile, these regulations might be favorable to the leading position of existing providers in the payment industry under traditional business models or at least maintain the status quo in the short term. Besides, it can limit the interference of fast development of digital assets and benefit from it.

In addition, the amendment of “the Act Governing Electronic Payment Institutions” has been approved in Taiwan in December 2020. The main purpose is to release the limitation to electronic payment institutions (EPI) in the past and further enable them to further develop business at home and abroad. This includes banks no longer demand participating in cross-EPI fund settlement, EPI can directly open bank accounts with non-banking institutions to accept deposits. These changes will support FinTech and innovative payments a greater development in Taiwan and are likely cause significant impact on businesses of e-payment providers.

- (5) Effect on the company's financial operations of developments in science and technology (including cyber security risks) as well as industrial change, and measures to be taken in response:

In recent years, there are several significant technological changes in the payment industry, including the emerging of mobile payments and digital wallets, the integration of biometrics in terms of security, increasing popularity in blockchain and cryptocurrency, and the adoption of contactless payment methods (like NFC). These technological changes generate profound impacts in the payment industry, including how to enhance transaction security, enhancement of customer convenience, accelerating transaction speed, and promoting innovation of payment solutions. They also push traditional institutions and payment providers to adapt to the new technology in order to maintain relevance.

The Company has “Innovative Technology Lab” and assigns dedicated personnel to evaluate and study the change of technology and the state of industrial change for the Company to adopt relevant response measures. 2025 was a pivotal year for the rapid development and widespread adoption of generative artificial intelligence technologies, bringing structural impacts to corporate business models, organizational operations, and product R&D processes. The Company continues to closely monitor relevant technological trends and evaluates their potential effects on operational efficiency across departments, R&D workflows, and system architecture. We are progressively planning the introduction of AI-driven automation processes, agent-based programming development, and other applications to enhance operational resilience and competitiveness while reducing risks associated with manual operations.

Recently, there are frequent information security matters related to cyber-attack and ransomware. Therefore, we particularly focus on the control and protection of information security risks. The Company has information security policies in place to regularly evaluate the security and risk of information communications and strengthen internal knowledge towards security of information communications. In addition, we increased our investment in information security software/hardware equipment, established a complete network and computer security protection system as well as carried out regular updates. Up to the publication date of the annual report, there has been no impact on financial business caused by the change of technology (including information communication security and risk) and industrial change.

- (6) Effect on the company's crisis management of changes in the company's corporate image, and measures to be taken in response:

The Company maintains a good corporate image, and there has been no significant change in the most recent year causing the management of corporate crisis.

- (7) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken: No such situation.
- (8) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken: No such situation.
- (9) Risks associated with any consolidation of sales or purchasing operations, and mitigation measures

being or to be taken:

- (1) Expanding customer foundation: Looking for new markets (such as Japan and Middle East) and customer groups to reduce dependency to specific customers or markets.
- (2) Product diversification: Strengthening R&D and developing new niche products, unique selling points of services (such as "Android Terminal") to get close to demands of downstream customers.
- (3) Strengthening market research: Understanding different industries and customer demands in depth (such as "overall solutions" to establish specific selling strategies.
- (4) Strengthening risk management: Establishing effective risk evaluation and management mechanism to respond to market changes.
- (10) Effect upon and risk to the company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken: No such situation.
- (11) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken: No such situation.
- (12) Litigious and non-litigious matters. List major litigious, non-litigious or administrative disputes that: (1) involve the company and/or any company director, any company supervisor, the general manager, any person with actual responsibility for the firm, any major shareholder holding a stake of greater than 10 percent, and/or any company or companies controlled by the company; and (2) have been concluded by means of a final and unappealable judgment or are still under litigation. Where such a dispute could materially affect shareholders' equity or the prices of the company's securities, the annual report shall disclose the facts of the dispute, amount of money at stake in the dispute, the date of litigation commencement, the main parties to the dispute, and the status of the dispute as of the date of publication of the annual report: No such situation.
- (13) Other important risks, and mitigation measures being or to be taken: No such situation.

7. Other important matters: None.

VI. Other items deserving special mention

1. Information related to the company's affiliates

The relevant information regarding the company's affiliates has been disclosed in the consolidated financial statements of the parent and subsidiary companies in accordance with the provisions of the Guidelines for Preparing Business Combination Reports, Consolidated Financial Statements of Affiliates, and Relationship Reports. Please check the information at Market Observation Post System→ Single Company→ Electronic Document Download→ Three Statements of Affiliated Enterprises (https://mopsov.twse.com.tw/mops/web/t57sb01_q10)

2. Status of private placement of securities during the most recent fiscal year and up to the date of publication of the annual report: None.

3. Other matters that require additional description: None.

4. Situations listed in Article 36, paragraph 3, subparagraph 2 of Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities occurred in the most recent fiscal year and up to the date of publication of the annual report: None.